

Via Facsimile and U.S. Mail
Mail Stop 6010

October 10, 2007

Mr. Matthew Emmens
Chief Executive Officer
Shire plc
Hampshire International Business Park, Chineham
Basingstoke, Hampshire, England, RG24 8EP

Re: Shire plc
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed March 1, 2007
File No. 000-29630

Dear Mr. Emmens:

We have completed our review of your Form 10-K and have no further comment at this time.

Sincerely,

Jim Atkinson
Accounting Branch Chief