

Via Facsimile and U.S. Mail  
Mail Stop 4720

September 2, 2009

Mr. Graham Hetherington  
Chief Financial Officer  
Shire Plc  
5 Riverwalk, Citywest Business Campus, Dublin 24,  
Republic of Ireland

**Re: Shire Plc**  
**Form 10-K for the Year Ended December 31, 2008**  
**Filed February 27, 2009**  
**Form 10-Q for the Quarterly Period Ended March 31, 2009**  
**Filed May 7, 2009**  
**File No. 000-29630**

Dear Mr. Hetherington:

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

Sincerely,

Gus Rodriguez  
Accounting Branch Chief