

May 22, 2007

Mail Stop 4561

Mr. Brian Goggin
Group Chief Executive Officer and Director
The Governor and Company of the Bank of Ireland
Lower Baggot Street
Dublin 2, Ireland

**Re: The Governor and Company of the Bank of Ireland
Form 20-F for Fiscal Year Ended March 31, 2006
Filed September 11, 2006
File Number: 001-14452**

Dear Mr. Goggin:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Lisa Haynes
Senior Staff Accountant