

May 29, 2007

Mail Stop 4561

*By International mail and facsimile to 011-353-1-668-6722*

Mr. John O'Donnell  
Group Finance Director  
Allied Irish Banks, p.l.c.  
Bankcentre, Ballsbridge  
Dublin 4, Ireland

**Re: Allied Irish Banks, p.l.c.  
Form 20-F filed May 25, 2006  
File No. 001-10284**

Dear Mr. O'Donnell:

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

Sincerely,

Donald A. Walker  
Senior Assistant Chief Accountant