Via Facsimile and U.S. Mail Mail Stop 6010

October 25, 2006

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

Re: Shire plc Form 10-K for Fiscal Year Ended December 31, 2005 Filed March 1, 2006 File No. 000-29630

Dear Mr. Emmens:

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

Sincerely,

Jim Atkinson Accounting Branch Chief