

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