

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