Via Facsimile and U.S. Mail Mail Stop 4720

May 25, 2010

Mr. Angus Russell Chief Executive Officer Shire plc 5 Riverwalk, Citywest Business Campus Dublin 24, Republic of Ireland

Re: Shire plc

Form 10-K for the Fiscal Year Ended December 31, 2009

File No. 000-29630

Dear Mr. Russell:

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

Sincerely,

Joel Parker Branch Chief