



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

Mail Stop 4546

June 12, 2017

VIA E-mail

Mr. Jeffrey Poulton
Chief Financial Officer and Treasurer
Shire plc
5 Riverwalk
Citywalk Business Campus
Dublin 24, Republic of Ireland

Re: Shire plc
Form 10-K for the year ended December 31, 2016
Filed February 22, 2017
Form 8-K dated February 16, 2017
Filed February 16, 2017
File No. 001-37896

Dear Mr. Poulton:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Kevin W. Vaughn

Kevin W. Vaughn
Accounting Branch Chief
Office of Healthcare and Insurance