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ALLIED IRISH BANKS PLC
Form 13F-HR
February 15, 2008

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

Form 13F

Form 13F COVER PAGE

Report for the Calendar Year or Quarter Ended: December 31, 2007

Check here if Amendment [] ; Amendment Number:
This Amendment (Check only one.): [] is a restatement.
[] adds new holdings entries.

Institutional Investment Manager Filing this Report:

Name: Allied Irish Banks, p.l.c.
Address: Office of the Secretary
Block K Level 4 - Bankcentre
Ballsbridge, Dublin 4 Ireland

13F File Number: 28-05346

The institutional investment manager filing this report and the person by whom it is signed hereby represent that the person signing the report is authorized to submit it, that all information contained herein is true, correct and complete, and that it is understood that all required items, statements, schedules, lists, and tables, are considered integral parts of this form.

Person Signing this Report on Behalf of Reporting Manager:

Name: Helen Casey
Title: Assistant Manager, Office of the Secretary
Phone: 00 353 1 64123735

Signature, Place, and Date of Signing:

/s/ Helen Casey Dublin, Ireland January 31, 2008

Report Type (Check only one.):

[X] 13F HOLDINGS REPORT.
[] 13F NOTICE.
[] 13F COMBINATION REPORT.

FORM 13F SUMMARY PAGE

Report Summary:

Number of Other Included Managers: 0
Form13F Information Table Entry Total: 187
Form13F Information Table Value Total: \$2,973,354 (thousands)

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List of Other Included Managers:

Provide a numbered list of the name(s) and Form 13F file number(s) of all institutional managers with respect to which this report is filed, other than the manager filing this report.

NONE

FORM 13F INFORMATION TABLE									
NAME OF ISSUER	TITLE OF CLASS	CUSIP	VALUE (x\$1000)	SHARES/ PRN	SH/ PRN	PUT/ CALL	INVSTMT DISCRETN	OTH	MANA
3M CO	COM	88579Y101	5	70	SH		DEFINED		
ABBOTT LABS	COM	002824100	10043	178378	SH		DEFINED		
ABERCROMBIE & FITCH CO	CL A	002896207	5990	74900	SH		DEFINED		
ACTIVIDENTITY CORP	COM	00506P103	7	1745	SH		DEFINED		
ADOBE SYS INC	COM	00724F101	6	138	SH		DEFINED		
AETNA INC NEW	COM	00817Y108	115	2000	SH		DEFINED		
ALCATEL-LUCENT	SPONSORED ADR	013904305	0	14	SH		DEFINED		
ALLERGAN INC	COM	018490102	13	194	SH		DEFINED		
ALLSTATE CORP	COM	020002101	61	1200	SH		DEFINED		
ALTRIA GROUP INC	COM	02209S103	9102	120423	SH		DEFINED		
AMARIN CORP PLC	SPONSORED ADR	023111107	0	1000	SH		DEFINED		
AMERICAN INTL GROUP INC	COM	026874107	9881	168548	SH		DEFINED		
AMGEN INC	COM	031162100	3	670	SH		DEFINED		
ANALOG DEVICES INC	COM	032654105	8	260	SH		DEFINED		
AOL TIME WARNER INC	COMMON	00184A105	4	220	SH		DEFINED		
APACHE CORP	COM	037411105	10332	96076	SH		DEFINED		
APPLE INC	COM	037833100	13710	69195	SH		DEFINED		
APPLERA CORP	COM CELERA GRP	038020202	2	102	SH		DEFINED		
ARTHROCARE CORP	COM	043136100	9090	189179	SH		DEFINED		
ASTEC INDS INC	COM	046224101	4711	126677	SH		DEFINED		
AT&T CORP NEW	COMMON	001957505	7	175	SH		DEFINED		
AT&T INC	COM	00206R102	10703	257526	SH		DEFINED		
AVOCENT CORP	COM STK USD0.001	53893103	9	400	SH		DEFINED		
AVON PRODS INC	COM	054303102	7537	190599	SH		DEFINED		
AWARE INC MASS	COM	05453N100	2	400	SH		DEFINED		
BAKER HUGHES INC	COM	057224107	1335	16455	SH		DEFINED		
BANK OF AMERICA CORPORATION	COM	060505104	68	1660	SH		DEFINED		
BARD C R INC	COM	067383109	4305	45412	SH		DEFINED		
BARRICK GOLD CORP	COM	067901108	12747	303149	SH		DEFINED		
BAXTER INTL INC	COM	071813109	4808	82827	SH		DEFINED		
BERKSHIRE HATHAWAY INC DEL	CL B	084670207	3137	670	SH		DEFINED		
BIOMARIN PHARMACEUTICAL INC	COM	09061G101	9584	270722	SH		DEFINED		
BMC SOFTWARE INC	COM	055921100	17	470	SH		DEFINED		
BOSTON SCIENTIFIC CORP	COM	101137107	4	300	SH		DEFINED		
BOTTOMLINE TECH DEL INC	COM	101388106	8	597	SH		DEFINED		
BP PLC	SPONSORED ADR	055622104	46	633	SH		DEFINED		
BRISTOL MYERS SQUIBB CO	COM	110122108	42	1596	SH		DEFINED		
BUCYRUS INTL INC NEW	CL A	118759109	7354	73992	SH		DEFINED		
CAMECO CORP	COM	13321L108	571	14100	SH		DEFINED		
CAMERON INTERNATIONAL CORP	COM	13342B105	8231	167398	SH		DEFINED		
CAMPBELL SOUP CO	COM	134429109	247	6910	SH		DEFINED		
CAPITAL ONE FINL CORP	COM	14040H105	112	2400	SH		DEFINED		
CARDINAL HEALTH INC	COM	14149Y108	7741	134049	SH		DEFINED		
CARNIVAL CORP	PAIRED CTF	143658300	6792	152686	SH		DEFINED		
CATERPILLAR INC DEL	COM	149123101	493	6791	SH		DEFINED		
CELESTICA INC	SUB VTG SHS	15101Q108	9	1500	SH		DEFINED		
CEVA INC	COM	157210105	2	258	SH		DEFINED		

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CHEVRON CORP NEW	COM	166764100	7756	83095	SH	DEFINED
CISCO SYS INC	COM	17275R102	514	18636	SH	DEFINED
CITADEL BROADCASTING CORP	COM	17285T106	0	54	SH	DEFINED
CITIGROUP INC	COM	172967101	552	19001	SH	DEFINED
COCA COLA CO	COM	191216100	7504	122264	SH	DEFINED
COLGATE PALMOLIVE CO	COM	194162103	17943	229676	SH	DEFINED
COMCAST CORP NEW	CL A	20030N101	3065	167852	SH	DEFINED
CONOCOPHILLIPS	COM	20825C104	23271	263550	SH	DEFINED
COOPER INDS LTD	CL A	G24182100	9962	188396	SH	DEFINED
COSTCO WHSL CORP NEW	COM	22160K105	17386	249226	SH	DEFINED
COVANCE INC	COM	222816100	8331	96176	SH	DEFINED
CROCS INC	COM	227046109	19085	518475	SH	DEFINED
DELL INC	COM	24702R101	82	3280	SH	DEFINED
DENTSPLY INTL INC NEW	COM	249030107	5	170	SH	DEFINED
DISNEY WALT CO	COM DISNEY	254687106	93	920	SH	DEFINED
DOVER CORP	COM	260003108	4	95	SH	DEFINED
DOW CHEM CO	COM	260543103	58	1500	SH	DEFINED
E M C CORP MASS	COM	268648102	38	2045	SH	DEFINED
EBAY INC	COM	278642103	4609	138884	SH	DEFINED
EL PASO CORP	COM	28336L109	7	400	SH	DEFINED
ELAN PLC	ADR	284131208	4163	101310	SH	DEFINED
ELECTRONIC ARTS INC	COM	285512109	476	8155	SH	DEFINED
EMERSON ELEC CO	COM	291011104	7007	123673	SH	DEFINED
ENBRIDGE ENERGY PARTNERS L P	COM	29250R106	266	5000	SH	DEFINED
ENCANA CORP	COM	292505104	15	222	SH	DEFINED
ERICSSON L M TEL CO	ADR B SEK 10	294821608	4	160	SH	DEFINED
EXXON MOBIL CORP	COM	30231G102	39713	423809	SH	DEFINED
FEDEX CORP	COM	31428X106	164	1800	SH	DEFINED
FLIR SYS INC	COM	302445101	342	10934	SH	DEFINED
FPL GROUP INC	COM	302571104	167	2500	SH	DEFINED
FRANKLIN RES INC	COM	354613101	11274	98525	SH	DEFINED
FREEPORT-MCMORAN COPPER & GO	COM	35671D857	3906	38125	SH	DEFINED
GANNETT INC	COM	364730101	29	800	SH	DEFINED
GARMIN LTD	ORD	G37260109	7167	73886	SH	DEFINED
GENERAL ELECTRIC CO	COM	369604103	15358	414323	SH	DEFINED
GENERAL MLS INC	COM	370334104	88	1541	SH	DEFINED
GLAXOSMITHKLINE PLC	SPONSORED ADR	37733W105	68	1320	SH	DEFINED
GOLDMAN SACHS GROUP INC	COM	38141G104	119	560	SH	DEFINED
HALLIBURTON CO	COM	406216101	5787	152647	SH	DEFINED
HEINZ H J CO	COM	423074103	47	1011	SH	DEFINED
HESS CORP	COM	42809H107	18627	184684	SH	DEFINED
HEWLETT PACKARD CO	COM	428236103	185	3609	SH	DEFINED
HONEYWELL INTL INC	COM	438516106	430	7025	SH	DEFINED
ICON PUB LTD CO	SPONSORED ADR	45103T107	-576	-9040	SH	DEFINED
ILLINOIS TOOL WKS INC	COM	452308109	4142	77347	SH	DEFINED
INTEL CORP	COM	458140100	6050	226941	SH	DEFINED
INTERNATIONAL BUSINESS MACHS	COM	459200101	3622	33388	SH	DEFINED
INTL PAPER CO	COM	460146103	27	848	SH	DEFINED
IONA TECHNOLOGIES PLC	SPONSORED ADR	46206P109	73	23086	SH	DEFINED
ISHARES INC	MSCI HONG KONG	464286871	12	575	SH	DEFINED
ISHARES INC	MSCI JAPAN	464286848	398	30000	SH	DEFINED
ISHARES TR	MSCI EMERG MKT	464287234	30	195	SH	DEFINED
JOHNSON & JOHNSON	COM	478160104	21914	328410	SH	DEFINED
JP MORGAN CHASE & CO	COM	46625H100	6540	149922	SH	DEFINED
JPM FLEMING FDS	MICRO A DIST	005369720	190	1634	SH	DEFINED
KELLOGG CO	COM	487836108	12344	235385	SH	DEFINED
KRAFT FOODS INC	CL A	50075N104	33	992	SH	DEFINED
LINCOLN NATL CORP IND	COM	534187109	12403	213034	SH	DEFINED
LOCKHEED MARTIN CORP	COM	539830109	9111	86558	SH	DEFINED
LSI CORPORATION	COM	502161102	5	895	SH	DEFINED
M & T BK CORP	COM	55261F104	2177919	26700000	SH	DEFINED
MACYS INC	COM	55616P104	19	746	SH	DEFINED

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MANITOWOC INC	COM	563571108	7491	153407	SH	DEFINED
MARSH & MCLENNAN COS INC	COM	571748102	63	2400	SH	DEFINED
MARVEL ENTERPRISES	COMMON	57383M108	18	700	SH	DEFINED
MCDONALDS CORP	COM	580135101	407	6885	SH	DEFINED
MCGRAW HILL COS INC	COM	580645109	4	110	SH	DEFINED
MEDCO HEALTH SOLUTIONS INC	COM	58405U102	2	24	SH	DEFINED
MERCK & CO INC	COM	589331107	7150	123039	SH	DEFINED
MERRILL LYNCH & CO INC	COM	590188108	72	1350	SH	DEFINED
METLIFE INC	COM	59156R108	287	4661	SH	DEFINED
MICROCHIP TECHNOLOGY INC	COM	595017104	8029	255552	SH	DEFINED
MICROSOFT CORP	COM	594918104	9940	279123	SH	DEFINED
MOLEX INC	COM	608554101	3	125	SH	DEFINED
MORGAN STANLEY	COM NEW	617446448	3870	72863	SH	DEFINED
MORGAN STANLEY EMER MKTS FD	COM	61744G107	107	4300	SH	DEFINED
MOTOROLA INC	COM	620076109	2685	167283	SH	DEFINED
NATIONAL OILWELL VARCO INC	COM	637071101	7500	102099	SH	DEFINED
NEWMONT MINING CORP	COM	651639106	71	1320	SH	DEFINED
NIKE INC	CL B	654106103	14015	218164	SH	DEFINED
NOKIA CORP	SPONSORED ADR	654902204	3	88	SH	DEFINED
NORTHERN TR CORP	COM	665859104	7680	100290	SH	DEFINED
NORTHGATE MINERALS CORP	COM	666416102	2	730	SH	DEFINED
NORTHROP GRUMMAN CORP	COM	666807102	8746	111214	SH	DEFINED
NUCOR CORP	COM	670346105	7134	120461	SH	DEFINED
OMNICOM GROUP INC	COM	681919106	8821	185596	SH	DEFINED
ORACLE CORP	COM	68389X105	3692	163465	SH	DEFINED
ORASURE TECHNOLOGIES INC	COM	68554V108	309	35000	SH	DEFINED
PAYCHEX INC	COM	704326107	7	200	SH	DEFINED
PEABODY ENERGY CORP	COM	704549104	11763	190828	SH	DEFINED
PEPSICO INC	COM	713448108	13591	179061	SH	DEFINED
PETSMART INC	COM	716768106	9617	384856	SH	DEFINED
PFIZER INC	COM	717081103	8530	374972	SH	DEFINED
PMC-SIERRA INC	COM	69344F106	20	3068	SH	DEFINED
PRICE T ROWE GROUP INC	COM	74144T108	5124	84162	SH	DEFINED
PROCTER & GAMBLE CO	COM	742718109	17505	238360	SH	DEFINED
PRUDENTIAL FINL INC	COM	744320102	8399	90271	SH	DEFINED
PUBLIC SVC ENTERPRISE GROUP	COM	744573106	6071	61794	SH	DEFINED
QUALCOMM INC	COM	747525103	30	760	SH	DEFINED
ROCKWELL AUTOMATION INC	COM	773903109	7719	111940	SH	DEFINED
ROWAN COS INC	COM	779382100	125	3160	SH	DEFINED
RYANAIR HLDGS PLC	SPONSORED ADR	783513104	74	1870	SH	DEFINED
SAFEWAY INC	COM NEW	786514208	6674	195079	SH	DEFINED
SCHEIN HENRY INC	COM	806407102	502	8115	SH	DEFINED
SCHERING PLOUGH CORP	COM	806605101	236	8826	SH	DEFINED
SCHLUMBERGER LTD	COM	806857108	5284	53688	SH	DEFINED
SCO GROUP INC	COM	78403A106	0	1670	SH	DEFINED
SEAGATE TECHNOLOGY	SHS	G7945J104	10425	408817	SH	DEFINED
SEMPRA ENERGY	COM	816851109	183	3000	SH	DEFINED
SKILLSOFT PLC	SPONSORED ADR	830928107	8	825	SH	DEFINED
SMURFIT-STONE CONTAINER CORP	COM	832727101	64	5989	SH	DEFINED
SOUTHERN CO	COM	842587107	8543	220474	SH	DEFINED
SPDR TR	UNIT SER 1	78462F103	8026	54519	SH	DEFINED
STARBUCKS CORP	COM	855244109	5521	269700	SH	DEFINED
STERICYCLE INC	COM	858912108	24	400	SH	DEFINED
SUNOCO INC	COM	86764P109	410	5665	SH	DEFINED
SWISS HELVETIA FD INC	COM	870875101	46	2800	SH	DEFINED
SYMANTEC CORP	COM	871503108	33	2000	SH	DEFINED
TALISMAN ENERGY INC	COM	87425E103	9	504	SH	DEFINED
TARGET CORP	COM	87612E106	55	100	SH	DEFINED
TESORO CORP	COM	881609101	9120	191185	SH	DEFINED
THERMO FISHER SCIENTIFIC INC	COM	883556102	12355	214197	SH	DEFINED
TIME WARNER INC	COM	887317105	15	909	SH	DEFINED
TOTAL S A	SPONSORED ADR	89151E109	30	364	SH	DEFINED

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UCBH HOLDINGS INC	COM	90262T308	1	170	SH	DEFINED
UNITED STATES STL CORP NEW	COM	912909108	231	1907	SH	DEFINED
UNITED TECHNOLOGIES CORP	COM	913017109	7565	98835	SH	DEFINED
UNITEDHEALTH GROUP INC	COM	91324P102	551	9446	SH	DEFINED
US BANCORP DEL	COM NEW	902973304	6688	210703	SH	DEFINED
VERIZON COMMUNICATIONS	COM	92343V104	11051	252940	SH	DEFINED
VORNADO RLTY TR	SH BEN INT	929042109	63	750	SH	DEFINED
WACHOVIA CORP NEW	COM	929903102	32	900	SH	DEFINED
WAL MART STORES INC	COM	931142103	21661	455769	SH	DEFINED
WALGREEN CO	COM	931422109	7213	189425	SH	DEFINED
WASHINGTON MUT INC	COM	939322103	24	1750	SH	DEFINED
WASTE MGMT INC DEL	COM	94106L109	5	145	SH	DEFINED
WELLS FARGO & CO NEW	COM	949746101	657	21885	SH	DEFINED
WYETH	COM	983024100	6283	142177	SH	DEFINED
XTO ENERGY INC	COM	98385X106	7419	144459	SH	DEFINED
ZIMMER HLDGS INC	COM	98956P102	754	11307	SH	DEFINED