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April 10, 2003

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.,
Washington, D.C. 20210

Re: **Allied Irish Banks, p.l.c. Excess Benefit Plan (the "Plan")**

Dear Sir/Madam:

The purpose of this letter is to inform you, in accordance with the requirements of Department of Labor Regulation Section 2520.104-23, that the following employer:

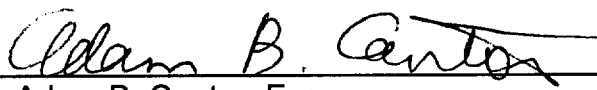
Allied Irish Banks, p.l.c.
405 Park Avenue
New York, NY 10022

EIN: 13-2774656

maintains the above referenced Plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the employer and/or certain of its affiliates. The Plan currently benefits approximately 30 employees. Benefits under the Plan are paid, as needed, from the general assets of the employer. Plan documents will be provided to the Secretary, upon request, as required by Section 104(a)(1) of ERISA.

Very truly yours,

BROWN RUDNICK BERLACK ISRAELS LLP

By: 
Adam B. Cantor, Esq.
On behalf of Allied Irish Banks, p.l.c.

CERTIFIED MAIL

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BT RUDNICK
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120 West 45th Street
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