

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name <b>Allied Irish Banks, p.l.c.,</b>		2 Issuer's employer identification number (EIN) <b>13-2774656</b>	
3 Name of contact for additional information <b>Rose O'Donovan</b>	4 Telephone No. of contact <b>0035316414191</b>	5 Email address of contact <b>rose.m.o'donovan@aib.ie</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>Bankcentre, Ballsbridge,</b>		7 City, town, or post office, state, and Zip code of contact <b>Dublin 4, Ireland</b>	
8 Date of action <b>26th August 2011</b>		9 Classification and description <b>Delisting from the NYSE</b>	
10 CUSIP number <b>019228</b>	11 Serial number(s)	12 Ticker symbol <b>("AIB") (NYSE:AIB)</b>	13 Account number(s)

**Part II Organizational Action** Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶

**On 26th August 2011, Allied Irish Banks, p.l.c., delisted from the NYSE and also announced the termination of their Depository Agreement with AIB Shares will continue to trade OTC until April 2012 when the termination will be fully effective**

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶

**The delisting and termination will results in the inability to trade Allied Irish Banks, p.l.c., shares in the United States from April 2012**

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶

**N/A**

**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ 301, 305, 307

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18 Can any resulting loss be recognized? ▶ N/A

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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ 2011

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Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature ▶ *Janine Leckrone* Date ▶ 1-17-2012

Print your name ▶ JANINE LECKRONE Title ▶ SENIOR VICE PRESIDENT

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	