

**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>23rd February 2011</b>	9 Classification and description <b>1 for 5 reverse stock split of the Company's American Depositary Shares ("ADSs")</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 ▶  
**In February 2011, to maintain an appropriate price range for the Allied Irish Banks, p.l.c., American Depositary Shares representing Ordinary S**  
**The old CUSIP 019228402 changed to the new CUSIP 019228808.**

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 ▶

**A mandatory reverse split was effected on a basis of one new ADS for every five old ADS**

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 ▶

**Pre-Split: 228,048,435 ADS outstanding as of February 11, 2011**  
**Post-Split: 45,609,687 ADS outstanding as of February 23, 2011**

**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

<b>Paid Preparer Use Only</b>	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.