

Patricia Hitt Duft  
Vice President, Legal  
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**Covidien  
Mallinckrodt Inc.**  
675 McDonnell Boulevard  
Hazelwood, MO 63042  
314-654-2000

**VIA FACSIMILIE AND U.S. MAIL**

July 26, 2007

POST DOKLET  
40-6563

Mr. Amir Kouhestani  
U.S. Nuclear Regulatory Commission  
2 White Flint North  
11545 Rockville Pike  
Rockville, MD 20852-2738

**RE: Mallinckrodt Inc./Standby License No. STB-401**

Dear Mr. Kouhestani:

Mallinckrodt-Delaware is a wholly owned subsidiary of Mallinckrodt LLC, a Delaware corporation. This letter is a notice to you describing a tax-free reorganization of the ultimate parent company of Mallinckrodt-Delaware named Tyco International Ltd. which resulted in the separation of Tyco Ltd. into three publicly traded companies. This reorganization did not directly involve Mallinckrodt-Delaware and the operational control of the facilities owned by Mallinckrodt-Delaware. Detailed below is a description of the reorganization which was completed as of July 2, 2007. There has been no name change to the Mallinckrodt-Delaware corporate entity.

Tyco International Ltd. was reorganized into three publicly traded companies—Tyco International Ltd., Tyco Electronics Ltd., and Covidien Ltd. Mallinckrodt-Delaware and its parent companies remained with the Covidien Ltd. entity.

The following organization chart attached as Exhibit 1 provides a general graphical representation of the change to the corporate structures both during the reorganization and after completion of the reorganization. Based on the structure of the reorganization, Mallinckrodt-Delaware will not be revising any documentation at this time. If any of the Board of Directors or officers of Mallinckrodt-Delaware have changed, we will provide the information upon such changes occurring.

Thank you for your attention to this matter. If you have any questions or concerns, please contact me at 314-654-6314.

Sincerely,

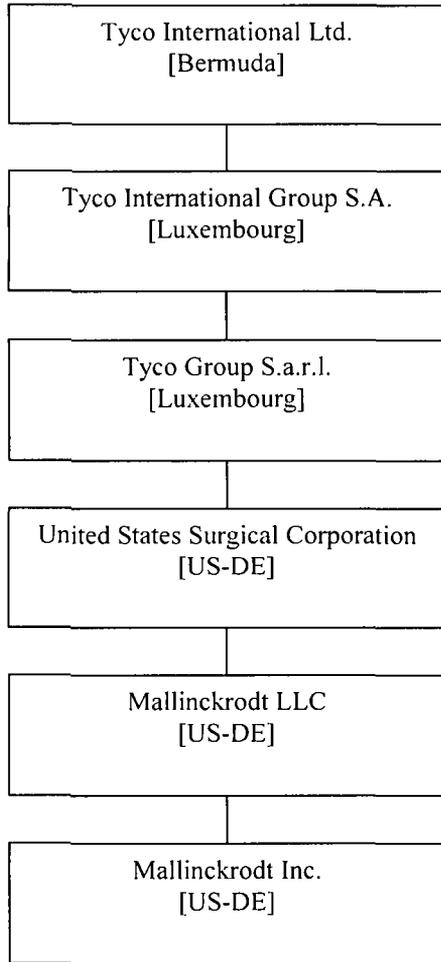
  
Patricia H. Duft

PHD:tob  
Attachment

REC'D  
7-31-07  
PHD

**EXHIBIT I**

Prior to Reorganization



Post Reorganization

