Patricia H. Duft Vice President, Legal



November 30, 2007

Ms. Lydia Chang, Branch Chief Division of Waste Management and Environmental Protection Office of Federal and State Materials and Environmental Programs U.S. Nuclear Regulatory Commission Washington, DC 20555-0001

Ref: Mallinckrodt Inc. NRC Licensee

Dear Ms. Chang:

Mallinckrodt received your letter dated November 8, 2007 on November 19, 2007. Based on your direction in your letter Mallinckrodt was required to respond within seven days of the date of your letter. Mallinckrodt immediately contacted Mr. John Buckley to notify him that we did not receive the letter until November 19th and request a new submittal date of 7 business days from the received date. Mr. Buckley concurred that a response date of November 30, 2007 was acceptable.

Mallinckrodt respectfully disagrees with your interpretation that the reorganization of Tyco International Ltd. into three separate legal entities resulted in an indirect transfer of control regarding Mallinckrodt's U.S. Nuclear Regulatory Commission (NRC) licenses. Specifically, all 17 licenses (refer to attached list) held by Mallinckrodt Inc. remain owned by the same legal entity and the same parent company Mallinckrodt LLC and the same chain of legal entities as described to you in our letter dated July of this year. As I described in a phone call with NRC, the stock of Tyco International Ltd. was not modified, but merely divided into three separately traded entities under the same existing business lines. The management in the parent companies above the Mallinckrodt Inc. legal entity remains the same both before and after the reorganization. The reorganization of Tyco International Ltd. simply resulted in a change in corporate form/status. No changes were made to:

- Personnel having control over licensed activities (including the radiation safety officers);
- The use, possession, location, or storage of licensed materials; or
- The licensee's organization, facility, equipment and procedures.

However, in light of the requirements as outlined in your November 8, 2007 letter as a result of your opinion that an indirect change of control occurred, Mallinckrodt is submitting the

following information for your change of control review:

• Description of Transaction:

Mallinckrodt Inc., a Delaware corporation is a wholly owned subsidiary of Mallinckrodt LLC, a Delaware-Corporation. The following describes the tax-free reorganization of the ultimate parent company of the licensee which resulted in the separation of Tyco International Ltd. into three publicly traded companies based upon the existing organizational structure of a fire and security services business; an electronics supply business; and a healthcare medical device and drug business. This reorganization did not directly involve the operating legal entities holding NRC licenses including Mallinckrodt Inc., a Delaware corporation. Mallinckrodt Inc. had no changes in the operational control and management of any owned facilities and should be considered a change in corporate form only.

Tyco International Ltd. was reorganized into three publicly traded companies – Tyco International Ltd. (fire and security business), Tyco Electronics Ltd. (electronics' business), and Covidien Ltd. (healthcare businesses). Mallinckrodt-Delaware and its parent companies remained with the Covidien Ltd. entity. Covidien is a new name chosen to describe the Tyco Healthcare businesses which were combined in the new entity. This was the same group of businesses that Mallinckrodt was operating under both before and after reorganization.

The attached organization chart provides a general graphical representation of the change to the corporate form both during the reorganization and after completion of the reorganization. This chart does not include all holding companies within the corporate entity chain. Based on the information described in your letter, Mallinckrodt has no changes to make on any license information at this time. Therefore, since no substantive changes to licensee information have occurred based on the structure of the reorganization, Mallinckrodt-Delaware will not be revising any documentation at this time.

• Changes of Personnel:

There were no changes to the RSO's at any licensed facility due to the reorganization; no change to plant managers of licensed facilities due to the reorganization; and no change to financial assurance for the licensed facilities due to the reorganization.

• Changes of Location, Equipment and Procedures:

No change.

• Surveillance Records:

No change

Decommissioning and Related Records, Transfers:

No change.

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• Transferee's Commitment to Abide by the Transferor's Commitments:

Mallinckrodt Inc. retains full commitment to all constraints, conditions, requirements, representations identified in each license as well as full liability for decontamination of each licensed facility. On this basis, Mallinckrodt believes there has not been a change of control, direct or indirect, under 10 CFR 30.34(b) and 40.46.

In the event you need any additional information to consider this request, you may contact me at (314) 654-6314.

Sincerely,

Patricia H. Duft Vice President, Legal

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Attachments (2)

Cc: Karen Burke

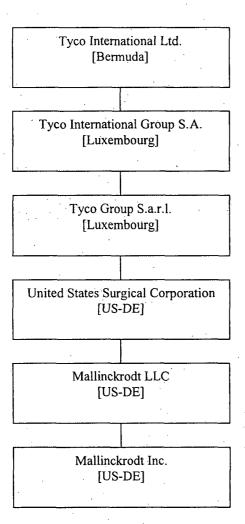
April Chance John Buckley

Mallinckrodt Inc. NRC Licenses 11/30/2007

		License	
Location	State	Number	Comments
Altoona	PA	24-04206-22MD	Pharmacy
Bethlehem	PA	24-04206-17MD	Pharmacy
Detroit	MI	24-04206-10MD	Pharmacy
Harrisburg	PA	24-04206-01MD	Pharmacy
Hazelwood R&D	MO	24-17450-01	Broadscope
Kansas City	MO	24-04206-12MD	Pharmacy
Maryland Heights	MO	24-04206-05MD	Distribution
Maryland Heights	MO	24-04206-01	Broadscope
Milford	СТ	24-04206-15MD	Pharmacy
Philadelphia	PA	24-04206-13MD	Pharmacy
Pine Brook	NJ	24-04206-14MD	Pharmacy
Pittsburgh	PA	24-04206-19MD	Pharmacy
Saginaw	Mi	24-04206-11MD	Pharmacy
St. Louis	MO	24-04206-08MD	Pharmacy
St. Petersburg	FL	1937-1	Pharmacy
Toledo	ОН	02500490000	Pharmacy
St. Louis Plant	MO	STD-401	Possession

ORGANIZATIONAL CHART

Prior to Reorganization



Post Reorganization

