

January 31, 2008

Ms. Karen Burke
Director, Environmental Remediation
Covidien
Mallinckrodt Inc.
675 McDonnell Boulevard
Hazlewood, MO 63042

SUBJECT: REQUEST FOR ADDITIONAL INFORMATION REGARDING MALLINCKRODT
INC.'S (MALLINCRODT'S) LETTER OF CREDIT AND STANDBY TRUST
(DOCKET NO. 40-06563, LICENSE NO. STB-401)

Dear Ms. Burke:

In response to Mallinckrodt's November 30, 2007, letter, the U.S. Nuclear Regulatory Commission staff reviewed Mallinckrodt's letter of credit and standby trust. The staff has been unable to verify that the entity issuing the letter of credit and standby trust fund are regulated and examined by a Federal or State agency. The basis for the staff's review of Mallinckrodt's letter of credit and standby trust is the following:

(1) 10 CFR 40.36(e)(2)(ii) requires that the entity that issues the standby trust fund must be an entity which has the authority to act as a trustee and whose trust operations are regulated and examined by a Federal or State agency.

(2) NUREG-1757, Vol. 3, App. A.10.1 states that an entity that issues letters of credit, should be a financial institution, whose operations are regulated and examined by a Federal or State agency.

Please verify that the instruments are regulated and examined by a Federal or State agency or provide new instruments. Mallinckrodt is expected to respond to this information request within 30 days of receipt of this letter. If you have any questions, please call me at (301) 415-6607.

Sincerely,

/RA/

John T. Buckley
Decommissioning and Uranium Recovery
Licensing Directorate
Division of Waste Management
and Environmental Protection
Office of Federal and State Materials
and Environmental Management Programs

Docket No: 40-6563
License No: STB-401

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cc: Mallinckrodt Service List

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