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March 6, 2008

Mr. John Buckley, Project Manager
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

Re: Request for Additional Information Regarding Mallinckrodt Inc.'s Letter of Credit
and Standby Trust (Docket No. 40-6563, License No. STB-401)

Dear Mr. Buckley:

In response to your letter dated January 31, 2008 requesting documentation that Mallinckrodt's Letter of Credit and Standby Trust fund are regulated and examined by a Federal or State agency in accordance with 10 CFR 40.36(e)(2)(ii) and NUREG-1757, Vol. 3, App.A.10.1, Mallinckrodt is submitting the following information.

- (1) In response to Question 1, Deutsche Bank, Bankers Trust has issued the Standby Trust and is regulated by both federal and state agencies. Bankers Trust went through a name change in 2002. Please see the following attachment which documents the approval of the name change by New York State Banking Department.

Attachment 1: Deutsche Bank provided a certified copy of the Certificate of Amendment of the Organization Certificate of Bankers Trust Company which documents that the name change from Bankers Trust Company to Deutsche Bank Trust Company Americas was approved by the New York State Banking Department on March 14, 2002.

- (2) In response to Question 2, Intesa SanPaolo IMI SpA has issued the Letter of Credit and is regulated by both federal and state agencies. Please see the following attachments which document their structure.

Attachment 2: SanPaolo IMI S.p.A, New York Branch was merged with Banca Intesa S.p.A ("Intesa") on January 1, 2007. Mallinckrodt contacted the bank and requested documentation verifying that the Bank is regulated and examined by a Federal or State Agency. I have enclosed a copy of a letter from the bank stating that they are regulated by the New York State Banking Department, the Board of Governors of the Federal Reserve System and the Federal Reserve Bank of New York. Additionally a copy of the License to Maintain a Branch issued to Banca Intesa Banca Commerciale Italiana S.p.A ("BIBCI") by NYSBD and a name change authorization from NYSBD.

FSME21

3/6/2008

Mr. Buckley

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Attachment 3: Copy of the Notification of Merger which documents the U.S. Nuclear Regulatory Commission is the Beneficiary. The contact at Intesa SanPaolo for this letter of credit is Kenneth Leisenring, Asst. Vice President (212) 607-3656.

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

Sincerely yours,

A handwritten signature in cursive script that reads "Karen M. Burke".

Karen. M. Burke
Director Environmental Remediation

Cc: Document Control Room

ATTACHMENT 1
Certificate of Amendment of the Organization
Certificate of Bankers Trust Company

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State of New York,
Banking Department

I, P. VINCENT CONLON, Deputy Superintendent of Banks of the State of New York, DO HEREBY APPROVE the annexed Certificate entitled "CERTIFICATE OF AMENDMENT OF THE ORGANIZATION CERTIFICATE OF BANKERS TRUST COMPANY under Section 8005 of the Banking Law" dated February 27, 2002, providing for a change of name of BANKERS TRUST COMPANY to DEUTSCHE BANK TRUST COMPANY AMERICAS.

Witness, my hand and official seal of the Banking Department at the City of New York,

this 14th day of March two thousand and two.

P. Vincent Conlon

Deputy Superintendent of Banks

CERTIFICATE OF AMENDMENT
OF THE
ORGANIZATION CERTIFICATE
OF
BANKERS TRUST COMPANY
Under Section 8005 of the Banking Law

We, James T. Byrne Jr., and Lea Lahtinen, being respectively the Secretary, and Vice President and an Assistant Secretary of Bankers Trust Company, do hereby certify:

1. The name of corporation is Bankers Trust Company.
2. The organization certificate of said corporation was filed by the Superintendent of Banks on the 5th day of March, 1903.
3. Pursuant to Section 8005 of the Banking Law, attached hereto as Exhibit A is a certificate issued by the State of New York, Banking Department listing all of the amendments to the Organization Certificate of Bankers Trust Company since its organization that have been filed in the Office of the Superintendent of Banks.
4. The organization certificate as heretofore amended is hereby amended to change the name of Bankers Trust Company to Deutsche Bank Trust Company Americas to be effective on April 15, 2002.
5. The first paragraph number 1. of the organization certificate of Bankers Trust Company with the reference to the name of the Bankers Trust company, which reads as follows:

"1. The name of the corporation is Bankers Trust Company."

is hereby amended to read as follows effective on April 15, 2002:

"1. The name of the corporation is Deutsche Bank Trust Company Americas."

EXHIBIT A

State of New York
Banking Department

I, P. VINCENT CONLON, Deputy Superintendent of Banks of the State of New York, DO HEREBY CERTIFY:

THAT, the records in the Office of the Superintendent of Banks indicate that BANKERS TRUST COMPANY is a corporation duly organized and existing under the laws of the State of New York as a trust company, pursuant to Article III of the Banking Law; and

THAT, the Organization Certificate of BANKERS TRUST COMPANY was filed in the Office of the Superintendent of Banks on March 5, 1903, and such corporation was authorized to commence business on March 24, 1903; and

THAT, the following amendments to its Organization Certificate have been filed in the Office of the Superintendent of Banks as of the dates specified:

Certificate of Amendment of Certificate of Incorporation providing for an increase in number of directors - filed on January 14, 1905

Certificate of Amendment of Certificate of Incorporation providing for an increase in capital stock - filed on August 4, 1909

Certificate of Amendment of Certificate of Incorporation providing for an increase in number of directors - filed on February 1, 1911

Certificate of Amendment of Certificate of Incorporation providing for an increase in number of directors - filed on June 17, 1911

Certificate of Amendment of Certificate of Incorporation providing for an increase in capital stock - filed on August 8, 1911

Certificate of Amendment of Certificate of Incorporation providing for an increase in number of directors - filed on August 8, 1911

Certificate of Amendment of Certificate of Incorporation providing for an increase in capital stock - filed on March 21, 1912

State of New York
Banking Department

Certificate of Amendment of Certificate of Incorporation providing for a decrease in number of directors - filed on January 15, 1915

Certificate of Amendment of Certificate of Incorporation providing for a decrease in number of directors - filed on December 18, 1916

Certificate of Amendment of Certificate of Incorporation providing for an increase in capital stock - filed on April 20, 1917

Certificate of Amendment of Certificate of Incorporation providing for an increase in number of directors - filed on April 20, 1917

Certificate of Amendment of Certificate of Incorporation providing for an increase in capital stock - filed on December 28, 1918

Certificate of Amendment of Certificate of Incorporation providing for an increase in capital stock - filed on December 4, 1919

Certificate of Amendment of Certificate of Incorporation providing for an increase in number of directors - filed January 15, 1926

Certificate of Amendment of Certificate of Incorporation providing for an increase in capital stock - filed on June 12, 1928

Certificate of Amendment of Certificate of Incorporation providing for a change in shares - filed April 4, 1929

Certificate of Amendment of Certificate of Incorporation providing for a minimum and maximum number of directors - filed on January 11, 1934

Certificate of Extension to perpetual - filed on January 13, 1941

Certificate of Amendment of Certificate of Incorporation providing for a minimum and maximum number of directors - filed on January 13, 1941

Certificate of Amendment of Certificate of Incorporation providing for an increase in capital stock - filed on December 11, 1944

State of New York
Banking Department

Certificate of Amendment of Certificate of Incorporation providing for an increase in capital stock - filed January 30, 1953

Restated Certificate of Incorporation - filed November 6, 1953

Certificate of Amendment of Certificate of Incorporation providing for an increase in capital stock - filed on April 8, 1955

Certificate of Amendment of Certificate of Incorporation providing for an increase in capital stock - filed on February 1, 1960

Certificate of Amendment of Certificate of Incorporation providing for an increase in capital stock - filed on July 14, 1960

Certificate of Amendment of Certificate of Incorporation providing for a change in shares - filed on September 30, 1960

Certificate of Amendment of Certificate of Incorporation providing for an increase in capital stock - filed on January 26, 1962

Certificate of Amendment of Certificate of Incorporation providing for a change in shares - filed on September 9, 1963

Certificate of Amendment of Certificate of Incorporation providing for an increase in capital stock - filed on February 7, 1964

Certificate of Amendment of Certificate of Incorporation providing for an increase in capital stock - filed on February 24, 1965

Certificate of Amendment of the Organization Certificate providing for a decrease in capital stock - filed January 24, 1967

Restated Organization Certificate - filed June 1, 1971

Certificate of Amendment of the Organization Certificate providing for an increase in capital stock - filed October 29, 1976

Certificate of Amendment of the Organization Certificate providing for an increase in capital stock - filed December 22, 1977

State of New York
Banking Department

Certificate of Amendment of the Organization Certificate providing for an increase in capital stock - filed August 5, 1980

Restated Organization Certificate - filed July 1, 1982

Certificate of Amendment of the Organization Certificate providing for an increase in capital stock - filed December 27, 1984

Certificate of Amendment of the Organization Certificate providing for an increase in capital stock - filed September 18, 1986

Certificate of Amendment of the Organization Certificate providing for a minimum and maximum number of directors - filed January 22, 1990

Certificate of Amendment of the Organization Certificate providing for an increase in capital stock - filed June 28, 1990

Restated Organization Certificate - filed August 20, 1990

Certificate of Amendment of the Organization Certificate providing for an increase in capital stock - filed June 26, 1992

Certificate of Amendment of the Organization Certificate providing for an increase in capital stock - filed March 28, 1994

Certificate of Amendment of the Organization Certificate providing for an increase in capital stock - filed June 23, 1995

Certificate of Amendment of the Organization Certificate providing for an increase in capital stock - filed December 27, 1995

Certificate of Amendment of the Organization Certificate providing for an increase in capital stock - filed March 21, 1996

Certificate of Amendment of the Organization Certificate providing for an increase in capital stock - filed December 27, 1996

Certificate of Amendment to the Organization Certificate providing for an increase in capital stock - filed June 27, 1997

State of New York
Banking Department

Certificate of Amendment to the Organization Certificate providing for an increase in capital stock - filed September 26, 1997

Certificate of Amendment to the Organization Certificate providing for an increase in capital stock - filed December 29, 1997

Certificate of Amendment to the Organization Certificate providing for an increase in capital stock - filed March 26, 1998

Certificate of Amendment to the Organization Certificate providing for an increase in capital stock - filed June 23, 1998

Restated Organization Certificate - filed August 31, 1998

Certificate of Amendment to the Organization Certificate providing for an increase in capital stock - filed September 25, 1998

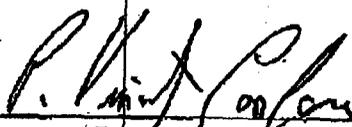
Certificate of Amendment to the Organization Certificate providing for an increase in capital stock - filed December 18, 1998; and

Certificate of Amendment to the Organization Certificate providing for a change in the number of directors - filed September 3, 1999; and

THAT, no amendments to its Restated Organization Certificate have been filed in the Office of the Superintendent of Banks except those set forth above; and attached hereto; and

I DO FURTHER CERTIFY THAT, BANKERS TRUST COMPANY is validly existing as a banking organization with its principal office and place of business located at 130 Liberty Street, New York, New York.

WITNESS, my hand and official seal of the Banking Department at the City of New York this 16th day of October in the Year Two Thousand and One


Deputy Superintendent of Banks

ATTACHMENT 2
Intesa SanPaolo IMI SpA
State and Federal Regulatory Documents

INTESA SANPAOLO

February 21st, 2008

Karen Burke
Director Environmental Remediation
Mallinckrodt, Inc.
675 McDonnell Blvd
Hazelwood, MO 63042

Dear Ms. Burke,

Please be advised that Intesa Sanpaolo S.p.A., New York Branch is a New York State licensed branch of a Milan based Italian banking institution. We are regulated by the New York State Banking Department, the Board of Governors of the Federal Reserve System and the Federal Reserve Bank of New York. We are subject to all of the same rules and regulations as any other New York licensed bank.

Attached please find:

- the License to Maintain a Branch issued to Banca Intesa Banca Commerciale Italiana S.p.A. ("BIBCI") by the NYSBD;
- name change authorizations from the NYSBD allowing:
 - BIBCI to change its name to Banca Intesa S.p.A., and
 - Banca Intesa S.p.A. to change its name to Intesa Sanpaolo S.p.A.

Please feel free to contact me for any further assistance.

Best Regards,



D. Mara Lowenstein, Esq.
General Counsel & Vice President
Intesa Sanpaolo S.p.A., New York Branch
(212) 607-3851 (tel)
(212) 809-9780 (fax)
dmlowenstein@intesasanpaolo.us

BANKING DEPARTMENT



STATE OF NEW YORK LICENSE TO MAINTAIN A BRANCH

WHEREAS, **Banca Commerciale Italiana S.p.A.** has merged with and into **Banca Intesa S.p.A.** on May 1, 2001, and the surviving entity changed its name to **Banca Intesa Banca Commerciale Italiana S.p.A.**, d/b/a **IntesaBci S.p.A.**, and

WHEREAS, **Banca Intesa Banca Commerciale Italiana S.p.A.** is a banking corporation duly organized under the laws of Italy and having its principal office in the city of Milan, Italy; and

WHEREAS, **Banca Commerciale Italiana S.p.A.** was issued a license to operate a branch at **One William Street, Borough of Manhattan, City of New York** on October 18, 1984; and

WHEREAS, **Banca Intesa S.p.A.** was issued a license to operate a branch at **10 East 53rd Street, Borough of Manhattan, City of New York**, on April 20, 2000; and

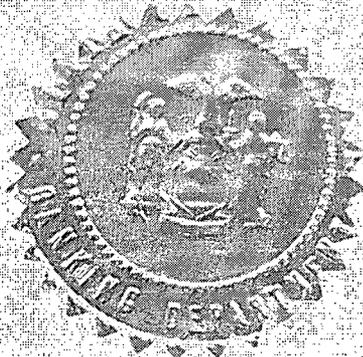
WHEREAS, **Banca Intesa Banca Commerciale Italiana S.p.A.**, pursuant to the merger, has assumed the branch of **Banca Commerciale Italiana S.p.A.** located at **One William Street, Borough of Manhattan, City of New York**; and

WHEREAS, **Banca Intesa Banca Commerciale Italiana S.p.A.**, has made application to change its principal New York office location from **10 East 53rd Street, Borough of Manhattan, City of New York** to **One William Street, Borough of Manhattan, City of New York**; and

WHEREAS, **Banca Intesa Banca Commerciale Italiana S.p.A.** has complied with the conditions imposed by the Banking Law and there appears to be no objection to such change of location;

NOW, THEREFORE, BE IT KNOWN THAT the said applicant is hereby authorized to carry on the business of a branch at the above location.

This license is being issued to **Banca Intesa Banca Commerciale Italiana S.p.A.**, effective on or after **August 7, 2002**, to reflect the aforementioned change of location, and it is to remain in full force and effect, unless suspended, surrendered or revoked.



WITNESS, my hand and official seal of the Banking Department at the City of New York, this 7th day of August in the year two thousand and two.


Superintendent of Banks

Banking Department

State of New York

WHEREAS, Banca Intesa Banca Commerciale Italiana S.p.A. is a foreign banking corporation organized under the laws of Italy and has its principal office and place of business in the city of Milan; and

WHEREAS, Banca Intesa Banca Commerciale Italiana S.p.A., as a result of a change of name, has made application to the Superintendent of Banks for approval to change the name of its New York branch located at **One William Street, Borough of Manhattan, City of New York**, to **Banca Intesa S.p.A., d/b/a Intesa**; and

WHEREAS, There appears to be no reasonable objection to such change of name of the said branch:

NOW, THEREFORE, I, MICHAEL J. LESSER, Deputy Superintendent of Banks of the State of New York, **DO HEREBY AUTHORIZE** the aforementioned change of name.

Witness, *my hand and official seal of the Banking Department at the City of New York, this 1st day of April in the year two thousand and three.*


Michael Lesser

Deputy Superintendent of Banks

State of New York
Banking Department

WHEREAS, Banca Intesa S.p.A. is a foreign banking corporation organized under the laws of Italy and has its principal office and place of business in the city of Turin, Italy; and

WHEREAS, Banca Intesa S.p.A., as a result of a change of name, has made application to the Superintendent of Banks for changing the name of its New York Branch located at: 1 William Street, New York, NY 10004, to Intesa Sanpaolo S.p.A.; and

WHEREAS, There appears to be no reasonable objection to change the name of the said New York Branch:

NOW, THEREFORE, I, DAVID S. FREDSELL, Deputy Superintendent of Banks of the State of New York, **DO HEREBY AUTHORIZE** the aforementioned change of name on or after the 6th day of April 2007.

Witness, *my hand and official seal of the Banking Department at the City of New York,*
this 24th day of April in the year two thousand and seven.


David S. Fredsell
Deputy Superintendent of Banks

ATTACHMENT 3
Intesa SanPaolo IMI SpA
Merger Notification

New York Branch
245 Park Avenue 35th FL
New York, NY 10167

Tel (212) 692-3000
Fax (212) 692-3179
SWIFT IBSPUS33

Place and Date of Issue: <u>New York, 12/15/06</u>	Irrevocable Letter of Credit	L/C Number:
Date and place of expiry: <u>03/31/07, New York</u>		003050-793
Applicant: MALLINCKRODT INC., A DELAWARE CORPORATION 675 MCDONNELL BLVD., P.O. BOX 5840 ST LOUIS, MO 63134-0480	Beneficiary: U.S. NUCLEAR REGULATORY COMMISSION WASHINGTON, D.C. 20555	

NOTIFICATION OF MERGER:

ON OCTOBER 12TH, 2006, THE BOARDS OF DIRECTORS OF SANPAOLO IMI S.p.A. ("SANPAOLO") AND BANCA INTESA S.p.A. ("INTESA") APPROVED A PLAN OF MERGER BY WHICH SANPAOLO WILL MERGE WITH AND INTO INTESA (THE "MERGER"), AND THE SUCCESSOR MERGED BANK WILL OPERATE UNDER THE NAME OF INTESA SANPAOLO S.p.A.

ON DECEMBER 1ST, 2006 THE SHAREHOLDERS OF BOTH SANPAOLO AND INTESA APPROVED THE PLAN OF MERGER. THE EFFECTIVE DATE OF THE MERGER WILL BE JANUARY 1ST, 2007.

CONSEQUENTLY, SUBJECT TO ANY REMAINING REGULATORY APPROVALS, BY OPERATION OF ITALIAN LAW, AS OF JANUARY 1ST, 2007, ALL OF THE RIGHTS AND OBLIGATIONS OF SANPAOLO WILL AUTOMATICALLY BE ASSUMED BY ITS SUCCESSOR, INTESA SANPAOLO S.p.A. FURTHER INFORMATION REGARDING THE MERGER MAY BE FOUND IN THE INFORMATIONAL DOCUMENT PUBLISHED TO SANPAOLO AND INTESA SHAREHOLDERS ON NOVEMBER 17TH, 2006, FILED WITH THE ITALIAN REGULATORY AUTHORITIES AND AVAILABLE ON SANPAOLO'S WEBSITE: WWW.GRUPPOSANPAOLOIMI.COM.

FOR YOUR REFERENCE MOODY'S AND STANDARD & POOR'S HAVE CURRENTLY ASSIGNED CREDIT RATINGS TO SANPAOLO AND INTESA AS NOTED BELOW:

SANPAOLO: A-1+/P-1; AA-/Aa3 (STABLE)
INTESA: A-1/P-1; A+/Aa3 (POSITIVE)

NOTE: STANDARD & POOR'S HAS PLACED INTESA'S RATINGS ON POSITIVE WATCH SINCE THE MERGER WAS ANNOUNCED.

UNTIL FURTHER NOTICE, THE ADDRESS, TELEPHONE NUMBERS, FAX NUMBERS, TELEX NUMBERS, SWIFT BICS AS WELL AS ALL TEST KEYS, ACCOUNT NUMBERS, PAYMENT INSTRUCTIONS AND AUTHORIZED SIGNATURES OF THE NEW YORK BRANCH OF SANPAOLO WILL REMAIN UNCHANGED.

PLEASE UPDATE YOUR RECORDS ACCORDINGLY AND NOTIFY THE APPROPRIATE OFFICES, DEPARTMENTS AND PERSONNEL WITHIN YOUR ORGANIZATION REGARDING THE MERGER.

PLEASE CONTACT K. LEISENRING, A.V.P. OF THE LETTER OF CREDIT DEPARTMENT AT 212-692-3070 SHOULD YOU REQUIRE ADDITIONAL CLARIFICATION OR INFORMATION.

AMENDMENT:

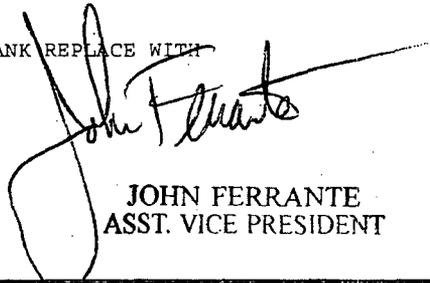
EFFECTIVE JANUARY 01, 2007 WE HEREBY AMEND OUR IRREVOCABLE STANDBY LETTER OF CREDIT NO. 003050-793 IN YOUR FAVOR AS FOLLOWS:

NO.1-NAME OF ISSUING BANK NOW TO READ AS INTESA SANPAOLO S.p.A.

NO.2-WHEREVER IT READS SANPAOLO IMI S.P.A., SANPAOLO IMI BANK OR SANPAOLO BANK REPLACE WITH INTESA SANPAOLO S.p.A.

ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.


KENNETH LEISENRING
ASST. VICE PRESIDENT


JOHN FERRANTE
ASST. VICE PRESIDENT