

EXHIBIT A



**Covidien**  
**Mallinckrodt Inc.**  
675 McDonnell Boulevard  
Hazelwood, MO 63042  
314-654-2000

July 1, 2011

Mr. Ken Leisenring  
Intesa San Paulo  
245 Park Avenue 35<sup>th</sup> Floor  
New York, NY 10167

**Re: Mallinckrodt Inc. Irrevocable Letter of Credit #003050-793**

Dear Mr. Leisenring:

The purpose of this letter is to notify Intesa San Paulo of an entity name change for Mallinckrodt Inc regarding the above mentioned Letter of Credit and to request a response documenting that the current LOC for \$21,113,000 will be modified into the new entity name of Mallinckrodt LLC.

Mallinckrodt Inc. converted into a Delaware limited liability company named "**Mallinckrodt LLC**" effective as of June 23, 2011. This change was made as part of a corporate reorganization to improve business efficiencies. The taxpayer ID number for the company (43-1479062) remains the same. The persons that were serving as directors and officers of Mallinckrodt Inc. will continue to serve as managers and officers, respectively, of Mallinckrodt LLC. The company is a wholly-owned subsidiary of Covidien plc, an Irish company that is publicly traded on the New York Stock Exchange ("Covidien").

As we discussed, the Nuclear Regulatory Commission, beneficiary to the LOC, wants a written confirmation that you are willing to modify the LOC. The amended LOC would remain the same in all respects and merely change the name throughout to reflect Mallinckrodt LLC instead of Mallinckrodt Inc.

Thank you for your assistance in this matter. If you have any questions please call Karen Burke at 314-654-5838.

Sincerely,

A handwritten signature in black ink, appearing to read 'Patricia H. Duft'.

Patricia H. Duft

Vice President Legal