



**COVIDIEN**

**Via USPS and Email**

July 7, 2011

Ken Kline  
Attn: Document Control Desk  
U.S. Nuclear Regulatory Commission  
Washington, DC 20555

**Re: Response to NRC Request for Additional Information  
Financial Assurance  
STB-401**

Dear Ken:

This letter is to respond to your email requesting further information on two items related to the conversion of Mallinckrodt Inc. to 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").

The first item was a clarification of the difference in asset value between Mallinckrodt Inc. and Mallinckrodt LLC. This can be summarized as follows:

*The conversion of Mallinckrodt Inc. from a Delaware corporation to a Delaware limited liability company named Mallinckrodt LLC, which occurred on June 23, 2011, pursuant to Delaware law, had no effect on the assets of converted entity, including the value of such assets. As a result of the conversion, the converted entity (i.e., Mallinckrodt LLC) retains ownership of all of the assets of the pre-conversion entity.*

The second item was a signed Certificate of Financial Assurance per NUREG 1757. Please find attached an original signed certification. The bank that has issued the amended Letter of Credit for \$21,113,000, Intesa SanPaolo, has sent the Letter of Credit directly to the Document Control Desk at the U.S. Regulatory Commission.

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Mr. Ken Kline  
July 6, 2011

If you have any questions regarding the information contained within please contact  
Karen Burke at 314-654-5838.

Sincerely,

A handwritten signature in black ink, appearing to read "Joseph A. Wuestner". The signature is written in a cursive style with a large initial "J".

Joseph A. Wuestner  
Vice President Mallinckrodt LLC

Enc:  
Certification of Financial Assurance

## CERTIFICATION OF FINANCIAL ASSURANCE

**Principal:** Mallinckrodt LLC  
STB-401  
Mallinckrodt St. Louis Plant  
Mallinckrodt & Second Street  
St. Louis, MO 63147

**Issued to:** U.S. Nuclear Regulatory Commission

I certify that Mallinckrodt LLC is licensed to possess the following types of natural uranium and thorium in any chemical or physical form in the following amounts:

Natural Uranium	3,000 kilograms
Natural Thorium	3,000 kilograms

I also certify that financial assurance in the amount of \$21,113,000 has been obtained for the purpose of decommissioning as prescribed by 10 CFR Part 30.

  
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Joseph A. Wuestner  
Vice President Mallinckrodt LLC  
July 7, 2011