

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

FORM S-8
Registration Statement
Under
the Securities Act of 1933

Mallinckrodt plc

(Exact name of Registrant as specified in its charter)

Ireland
(State or other jurisdiction of
incorporation or organization)

98-1088325
(I.R.S. Employer
Identification No.)

3 Lotus Park, The Causeway, Staines-Upon-Thames
Surrey TW18 3AG, United Kingdom
(Address of principal executive offices)

Mallinckrodt Pharmaceuticals Stock and Incentive Plan
(Full Title of the Plan)

Mark J. Casey, Esq.
General Counsel
Mallinckrodt plc
1405 U.S. 206

Bedminster Township, NJ 07921
(908) 238-6600

(Name, Address and Telephone Number, Including Area Code, of Agent for Service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of “large accelerated filer,” “accelerated filer,” “smaller reporting company,” and “emerging growth company” in Rule 12b-2 of the Exchange Act.

Large accelerated filer	<input checked="" type="checkbox"/>		Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>		Smaller reporting company	<input type="checkbox"/>
			Emerging growth company	<input type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

CALCULATION OF REGISTRATION FEE

Title of Securities To be Registered	Amount to be registered (1)	Proposed maximum offering price per share (2)	Proposed maximum aggregate offering price (2)	Amount of registration fee (2)
Ordinary Shares, par value \$0.20 per share	9,000,000	\$21.13	\$190,170,000.00	\$23,048.60

(1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement also covers an indeterminate number of additional Ordinary Shares, par value \$0.20 per share (“Ordinary Shares”), of Mallinckrodt plc, an Irish public limited company (the “Registrant”), which may be offered and issued to prevent dilution resulting from adjustments as a result of stock dividends, stock splits, reverse stock splits, recapitalizations, reclassifications, mergers, split-ups, reorganizations, consolidations and other capital adjustments.

(2) Estimated solely for the purpose of calculating the registration fee, based, in accordance with Rule 457(c) and Rule 457(h) under the Securities Act, on the average of the high and low prices for the Ordinary Shares as reported on the New York Stock Exchange on March 7, 2019.

EXPLANATORY NOTE

This Registration Statement on Form S-8 is filed by the Registrant, to register an additional 9,000,000 Ordinary Shares of the Registrant that may be acquired under the Mallinckrodt Pharmaceuticals Stock and Incentive Plan (the "Plan").

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The information specified in Items 1 and 2 of Part I of Form S-8 is omitted from this filing in accordance with the provisions of Rule 428 under the Securities Act and the introductory note to Part I of Form S-8. The documents containing the information specified in Part I have been or will be delivered to the participants in the Plan as required by Rule 428(b).

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents, which have been filed by the Registrant with the Commission, are incorporated herein by reference (except for any portions of Current Reports on Form 8-K furnished pursuant to Item 2.02 or Item 7.01 thereof and any corresponding exhibits thereto not filed with the Commission):

(a) The Registrant's Annual Report on Form 10-K for the fiscal year ended December 28, 2018 (Commission File No. 001-35803);

(b) Portions of the Registrant's definitive proxy statement on Schedule 14A filed with the Commission on April 4, 2018, that are incorporated by reference into Part III of the Registrant's Annual Report on Form 10-K for the year ended December 29, 2017; and

(c) The description of the Registrant's Ordinary Shares contained in the Registrant's Registration Statement on Form S-4 filed May 16, 2014 (Commission File No. 333-196054), including any amendment or report filed for the purpose of updating such description.

All documents filed by the Registrant with the Commission pursuant to Section 13(a), 13(c), 14 or 15(d) of the Exchange Act subsequent to the date of this Registration Statement (other than any such documents or portions thereof that are furnished under Item 2.02 or Item 7.01 of a Current Report on Form 8-K or otherwise, unless otherwise indicated therein, including any exhibits included with such Items), prior to the filing of a post-effective amendment to this Registration Statement that indicates that all securities offered hereby have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date of filing of such documents.

Any statement contained in this Registration Statement or in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained or incorporated by reference herein or in any subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

The Registrant is incorporated under the laws of Ireland.

The Registrant's articles of association confer an indemnity on its directors and Secretary only in the limited circumstances permitted by the Irish Companies Act. The Irish Companies Act only permits a company to pay the costs or discharge the liability of a director or the Secretary where judgment is given in his/her favor in any civil or criminal action in respect of such costs or liability, or where an Irish court grants relief because the director or Secretary acted honestly and reasonably and ought fairly to be excused. This restriction does not apply to executives who are not directors or the Secretary of the Registrant. Any obligation of an Irish company which purports to indemnify a director or secretary of an Irish company over and above this will be void under Irish law, whether contained in its articles of association or any contract between the director or secretary and the company.

In addition, the articles of association of the Registrant also contain an indemnity for executive officers (other than the directors and Secretary).

The directors of the Registrant may on a case-by-case basis decide at their discretion that it is in the best interest of the Registrant to indemnify an individual director from any liability arising from his or her position as a director of the Registrant. However, this discretion must be exercised bona fide in the best interests of the Registrant as a whole.

Irish companies may take out directors' and officers' liability insurance, as well as other types of insurance, for their directors and officers. The Registrant has taken out directors' and officers' liability insurance.

The Registrant has entered or will enter into deeds of indemnification with each of its directors and Secretary (the "Deeds of Indemnification"), and Mallinckrodt Brand Pharmaceuticals, Inc., a Delaware corporation and a wholly owned subsidiary of the Registrant ("Brand Pharma"), has entered or will enter into indemnification agreements with each of the Registrant's directors and Secretary (the "Indemnification Agreements"), substantially in the forms filed as Exhibits 10.4 and 10.5, respectively, to the Registrant's Current Report on Form 8-K filed with the Commission on July 1, 2013. The Deeds of Indemnification and Indemnification Agreements (together, the "Indemnification Arrangements") provide, respectively, that the Registrant and Brand Pharma will, to the fullest extent permitted by law, indemnify each indemnitee against claims related to such indemnitee's service to the Registrant, except (i) in respect of any claim as to which a final and non-appealable judgment is rendered against the indemnitee for an accounting of profits made from the purchase or sale by such indemnitee of securities of the Registrant pursuant to the provisions of Section 16(b) of the Exchange Act or similar provision of any federal, state or local laws; (ii) in respect of any claim as to which a court of competent jurisdiction has determined in a final and non-appealable judgment that indemnification is not permitted under applicable law; or (iii) in respect of any claim as to which the indemnitee is convicted of a crime constituting a felony under the laws of the jurisdiction where the criminal action was brought (or, where a jurisdiction does not classify any crime as a felony, a crime for which the indemnitee is sentenced to death or imprisonment for a term exceeding one year). Because the Registrant is an Irish public limited company, its ability to provide indemnification is subject to the limitations under the Irish Companies Act specified above. The Indemnification Agreements provide for Brand Pharma to advance the indemnitee's expenses subject to an undertaking by the indemnitee to repay amounts advanced if it is ultimately determined that such person is not entitled to indemnification. The Indemnification Agreements further provide that prior to seeking an indemnification payment or expense advancement from Brand Pharma under the Indemnification Agreement, the indemnitee shall seek an indemnification payment or expense advancement under any applicable insurance policy

and shall request that the Registrant consider in its discretion whether to make such indemnification payment or expense advancement. The Deeds of Indemnification provide that the Registrant will consider whether to make such indemnification payment or expense advancement based on the facts and circumstances related to the request. In the event an indemnification payment or expense advancement is not received pursuant to an insurance policy, or from the Registrant, within five business days of the later of the indemnitee's request of the insurer and his or her request of the Registrant, the indemnitee shall be entitled to receive such indemnification payment or expense advancement from Brand Pharma pursuant to the terms of the Indemnification Agreement. Any appropriate person or body consisting of a member or members of the Board of Directors of the Registrant (the "Board") or any other person or body appointed by the Board who is not a party to the particular proceeding with respect to which the indemnitee is seeking indemnification, or an independent counsel (if a change of control as defined in the Indemnification Arrangements has occurred), may preclude an indemnification payment or expense advance under the Indemnification Arrangements if such person or body determines that the indemnitee is not permitted to be indemnified under applicable law. The indemnitee seeking indemnification may challenge such determination. The Deeds of Indemnification provide that in the event the indemnitee receives judgment in his or her favor or the claim against the indemnitee is otherwise disposed of in a manner that allows the Registrant to indemnify such indemnitee under its articles of association as then in effect, the Registrant will reimburse Brand Pharma for any related indemnification payments or expense advancements. Indemnification and advancement of expenses will not be made under the Indemnification Arrangements in connection with proceedings brought by the indemnitee against the Registrant or any of its subsidiaries or any director or officer of the Registrant or any of its subsidiaries, except in specified circumstances.

The foregoing is only a general summary of certain aspects of Irish law, the articles of association of the Registrant and the Deeds of Indemnification and the Indemnification Agreements and does not purport to be complete. It is qualified in its entirety by reference to the provisions of Irish law, the articles of association of the Registrant filed as Exhibit 4.2 hereto and the form of Deed of Indemnification and form of Indemnification Agreement filed as Exhibits 10.4 and 10.5, respectively, to the Registrant's Current Report on Form 8-K filed with the Commission on July 1, 2013.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

For the list of exhibits, see the Exhibit Index to this Registration Statement, which is incorporated in this item by reference.

Item 9. Undertakings.

(a) The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in this Registration Statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement; and

(iii) To include any material information with respect to the plan of distribution not previously disclosed in this Registration Statement or any material change to such information in the Registration Statement;

provided, however, that the undertakings set forth in paragraphs (a)(1)(i) and (a)(1)(ii) above do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the Registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in this Registration Statement;

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof; and

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in this Registration Statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Description</u>
4.1	<u>Certificate of Incorporation of Mallinckrodt plc (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K filed July 1, 2013, File No. 001-35803).</u>
4.2	<u>Amended and Restated Memorandum and Articles of Association of Mallinckrodt plc (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K filed March 1, 2017, File No. 001-35803).</u>
4.3	<u>Mallinckrodt Pharmaceuticals Stock and Incentive Plan (incorporated by reference to Appendix A to the Registrant's Definitive Proxy Statement for the 2018 Annual General Meeting of Shareholders filed on April 4, 2018, File No. 001-35803).</u>
5.1	<u>Opinion of Arthur Cox.</u>
23.1	<u>Consent of Deloitte & Touche LLP.</u>
23.2	<u>Consent of Arthur Cox (included in Exhibit 5.1).</u>
24.1	<u>Power of Attorney.</u>

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Hazelwood, Missouri, on March 12, 2019.

MALLINCKRODT PUBLIC LIMITED COMPANY

By: /s/ Mark J. Casey

Name: Mark J. Casey

Title: General Counsel

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities indicated below on March 12, 2019.

<u>Signature</u>	<u>Title</u>
<u>/s/ Mark C. Trudeau*</u> Mark C. Trudeau	President, Chief Executive Officer and Director (Principal Executive Officer)
<u>/s/ George A. Kegler*</u> George A. Kegler	Executive Vice President and Chief Financial Officer, Interim (Principal Financial Officer)
<u>/s/ Kathleen A. Schaefer*</u> Kathleen A. Schaefer	Senior Vice President, Finance and Corporate Controller (Principal Accounting Officer)
<u>/s/ Angus C. Russell*</u> Angus C. Russell	Chairman of the Board
<u>/s/ David R. Carlucci*</u> David R. Carlucci	Director
<u>/s/ J. Martin Carroll*</u> J. Martin Carroll	Director
<u>/s/ Paul R. Carter*</u> Paul R. Carter	Director
<u>/s/ David Y. Norton*</u> David Y. Norton	Director
<u>/s/ JoAnn A. Reed*</u> JoAnn A. Reed	Director
<u>/s/ Anne C. Whitaker*</u> Anne C. Whitaker	Director

Signature

/s/ Kneeland C. Youngblood*

Kneeland C. Youngblood

/s/ Joseph A. Zaccagnino*

Joseph A. Zaccagnino

Title

Director

Director

*By: /s/ Mark J. Casey

Mark J. Casey

Attorney-in-fact

12 March 2019

To: Board of Directors
Mallinckrodt plc
College Business & Technology Park
Cruiserath
Blanchardstown
Dublin 15
Ireland

Re: Mallinckrodt plc—Form S-8 Registration Statement

Dear Sirs,

1. Basis of Opinion

We are acting as Irish counsel to Mallinckrodt plc, registered number 522227, a public company limited by shares, incorporated under the laws of Ireland, with its registered office at College Business & Technology Park, Cruiserath, Blanchardstown, Dublin 15, Ireland (the “**Company**”), in connection with the registration statement on Form S-8 (the “**Registration Statement**”), to be filed with the United States Securities and Exchange Commission (the “**SEC**”) on 12 March 2019 under the Securities Act of 1933, as amended (the “**Securities Act**”) with respect to ordinary shares with a nominal value of US\$0.20 per share of the Company (the “**Shares**”) that may be delivered pursuant to the Mallinckrodt Pharmaceuticals Stock and Incentive Plan (the “**Plan**”).

- 1.1 This Opinion is confined to and given in all respects on the basis of the laws of Ireland (meaning Ireland exclusive of Northern Ireland) in force as at the date hereof as currently applied by the courts of Ireland. We have made no investigation of and we express no opinion as to the laws of any other jurisdiction or the effect thereof. This Opinion speaks only as of its date.
- 1.2 This Opinion is also strictly confined to the matters expressly stated herein at paragraph 2 below and is not to be read as extending by implication or otherwise to any other matter.
- 1.3 As Irish counsel to the Company in connection with the registration of the Shares, we have examined:

- (a) the documents listed in the schedule (the “**Schedule**”) to this opinion (the “**Documents**”);
- (b) the searches listed at paragraph 1.5 below; and
- (c) such other documents and records as we have deemed necessary to enable us to render the opinions set forth below.

We express no opinion, and make no representation or warranty, as to any matter of fact or in respect of any documents which may exist in relation to the Plan other than the Documents.

- 1.4 In giving this Opinion, we have examined and relied on copies of the Documents sent to us by email in pdf or other electronic format.
- 1.5 For the purpose of giving this Opinion, we have caused to be made the following legal searches against the Company on 12 March 2019 :
 - (a) on the file of the Company maintained by the Irish Registrar of Companies in Dublin for returns of allotments, special resolutions amending the constitution of the Company (the “**Constitution**”) and notice of the appointment of directors and secretary of the Company and for the appointment of any receiver, examiner or liquidator;
 - (b) in the Judgments Office of the High Court for unsatisfied judgments, orders, decrees and the like for the twelve years immediately preceding the date of the search; and
 - (c) in the Central Office of the High Court in Dublin for any proceedings and petitions filed in respect of the Company.

2. **Opinion**

Subject to the assumptions set out in this Opinion and to any matters not disclosed to us, we are of the opinion that:

- 2.1 the Company is a public company limited by shares and is duly incorporated and validly existing under the laws of Ireland; and
- 2.2 when the Shares have been issued pursuant to and in accordance with the terms and conditions referred to or summarised in the applicable resolutions and the Plan, the Shares will be validly issued, fully paid up and non-assessable (which term means when used herein that no further sums are required to be paid by the holders thereof in connection with the issue of such shares).

3. **Assumptions**

For the purpose of giving this Opinion, we assume the following without any responsibility on our part if any assumption proves to have been untrue as we have not verified independently any assumption:

Registration Statement and the Plan

- 3.1 that when filed with the SEC, the Registration Statement will not differ in any material respect from the drafts that we have examined;

- 3.2 that the Shares will be allotted and issued in the manner stated in the Plan;
- 3.3 that the Company will receive consideration equal to the aggregate of the nominal value and any premium required to be paid up on the Shares issued pursuant to awards under the Plan and that such consideration will be in cash and/or otherwise provided in accordance with Irish law;
- 3.4 that the filing of the Registration Statement with the SEC has been authorised by all necessary actions under all applicable laws other than Irish law;
- 3.5 that the exercise of any options granted under the Plan and the issue of the Shares upon exercise of such options (and the issue of the Shares in connection with any other awards granted under the Plan) will be conducted in accordance with the terms and the procedures described in the Plan and the applicable award agreement;
- 3.6 that the Company has sufficient share capital to issue the required number of Shares to be delivered to recipients of any awards granted under the Plan and the directors have sufficient authority pursuant to Section 1021 of the Act to issue such Shares, and to the extent applicable, have been authorised to issue such Shares without the application of pre-emption rights pursuant to Section 1023 of the Act;
- 3.7 that the maximum number of Shares issued pursuant to awards granted under the Plan shall not exceed the amount authorized under resolution 5 approved at the annual general meeting of the Company of May 16, 2018 (“Resolution 5”) or any renewal thereof when aggregated with all other Shares issued pursuant to or in reliance upon, as the case may be, Resolution 5 or the applicable renewal thereof;
- 3.8 that the maximum number of Shares issued pursuant to awards granted under the Plan to persons that are not employees or former employees of the Company or any subsidiary of the Company shall not exceed the amount authorized under resolution 6 approved at the annual general meeting of the Company of May 16, 2018 (“Resolution 6”, and together with Resolution 5, the “Resolutions”) and any renewal thereof when aggregated with all other Shares issued pursuant to or in reliance upon, as the case may be, Resolution 6 or the applicable renewal thereof;
- 3.9 with respect to Shares issued pursuant to awards granted on or after the date of expiry of the Resolutions, the Company shall have renewed its authority to issue Shares and dis-apply pre-emption rights on the same terms as the Resolutions (modified only in respect of the extension of the expiry date), and such renewal of the Resolutions shall be in effect at the time of such grant;

Authenticity and bona fides

- 3.10 the completeness and authenticity of all Documents submitted to us as originals or copies of originals (and in the case of copies, conformity to the originals of such copies), the genuineness of all signatories, stamps and seals thereon and where incomplete Documents have been submitted to us that the originals of such Documents are identical to the last draft of the complete Documents submitted to us;
- 3.11 that the copies produced to us of minutes of meetings and/or of resolutions correctly record the proceedings at such meetings and/or the subject matter which they purport to record and that any meetings referred to in such copies were duly convened, duly quorate and held, that those present at any such meetings were entitled to attend and vote at the meeting and acted bona fide throughout and that no further resolutions have been passed or other action taken which would or might alter the effectiveness thereof;

- 3.12 that there is, at the relevant time of the allotment and issue of the Shares, no matter affecting the authority of the directors to issue and allot the Shares, not disclosed by the Constitution or the resolutions produced to us, which would have any adverse implications in relation to the opinions expressed in this Opinion;
- 3.13 that the Constitution effective as of 1 March 2017 is the current Constitution, is up to date and has not been amended or superseded and that there are no other terms governing the Shares other than those set out in the Constitution;

Accuracy of searches and warranties

- 3.14 the accuracy and completeness of the information disclosed in the searches referred to in paragraph 1.5 above and that such information has not since the time of such search or enquiry been altered. It should be noted that searches at the Companies Registration Office, Dublin, do not necessarily reveal whether or not a prior charge has been created or a resolution has been passed or a petition presented or any other action taken for the winding-up of or the appointment of a receiver or an examiner to the Company;
- 3.15 the truth, completeness and accuracy of all representations and statements as to factual matters contained in the Documents; and

Commercial Benefit

- 3.16 that the Documents have been entered into for *bona fide* commercial purposes, on arm's length terms and for the benefit of each party thereto and are in those parties' respective commercial interest and for their respective corporate benefit.

4. Disclosure

This Opinion is addressed to you in connection with the registration of the Shares with the SEC. We hereby consent to the inclusion of this Opinion as an exhibit to the Registration Statement. In giving this consent we do not thereby admit that we are in a category of person whose consent is required under Section 7 of the Securities Act.

The opinion is governed by and is to be construed in accordance with the laws of Ireland as interpreted by the courts of Ireland at the date hereof.

Yours faithfully,

/s/ ARTHUR COX

ARTHUR COX

SCHEDULE

The Documents

1. A copy of the Registration Statement to be filed by the Company with the SEC.
2. A copy of the Plan.
3. A copy of the resolutions of the board of directors of the Company dated February 28 – March 1, 2018 and minutes of the human resources and compensation committee of the board of directors of the Company dated March 21, 2018 approving the Plan.
4. A certificate of the secretary of the Company dated March 11, 2019, including an extract of the resolutions approved by resolutions of the board of directors of the Company dated February 28 – March 1, 2018 and the minutes of the human resources and compensation committee of the board of directors of the Company dated March 21, 2018 regarding the approval of and adoption of, among other things, the Plan and all other matters contemplated thereby and the approval and filing of the Registration Statement with the SEC and certifying the approval of resolution 4, 5 and 6 in the notice of annual general meeting and definitive proxy statement for the 2018 annual general meeting of shareholders filed on April 4, 2018 at the annual general meeting of the Company on May 16, 2018.
5. A copy of the Constitution of the Company effective March 1, 2017.
6. A copy of the Certificate of Incorporation of the Company on registration as public limited company dated 9 January 2013.
7. Letter of status from the Irish Companies Registration Office dated 12 March 2019.
8. A copy of the Company's notice of annual general meeting and definitive proxy statement for the 2018 annual general meeting of shareholders filed on April 4, 2018.
9. A copy of the final report of the Inspector of Elections in respect of the annual general meeting of the shareholders of the Company dated May 16, 2018.

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our reports dated February 26, 2019, relating to the consolidated financial statements and financial statement schedule of Mallinckrodt plc, and the effectiveness of Mallinckrodt plc's internal control over financial reporting (which report expresses an adverse opinion on the effectiveness of Mallinckrodt plc's internal control over financial reporting because of a material weakness), appearing in the Annual Report on Form 10-K of Mallinckrodt plc for the year ended December 28, 2018.

/s/ DELOITTE & TOUCHE LLP

St. Louis, Missouri
March 12, 2019

POWER OF ATTORNEY

Each of the undersigned officers or directors of Mallinckrodt plc (the "Company") whose signature appears below constitutes and appoints Mark J. Casey, Stephanie D. Miller, and any other person holding the position of General Counsel or Secretary of the Company from time to time, and each of them, as his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign a Registration Statement on Form S-8 with respect to the registration under the Securities Act of 1933, as amended, of ordinary shares of the Company issuable under the Mallinckrodt Pharmaceuticals Stock and Incentive Plan, as amended and restated, and any and all amendments to such Registration Statement, including post-effective amendments, and to file the same with all exhibits thereto, and other documents in connection therewith, with the Commission, granting unto said attorney-in-fact and agent full power and authority to do and perform each act and thing requisite and necessary to be done, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, or his or her substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the following persons in their said capacities have signed their names hereto on the dates indicated:

Signature	Title	Date
<u>/s/ Mark Trudeau</u> Mark Trudeau	President, Chief Executive Officer and Director (Principal Executive Officer)	February 28, 2019
<u>/s/ George Kegler</u> George Kegler	Executive Vice President and Chief Financial Officer, Interim (Principal Financial Officer)	February 28, 2019
<u>/s/ Kathleen A. Schaefer</u> Kathleen A. Schaefer	Senior Vice President, Finance and Corporate Controller (Principal Accounting Officer)	February 28, 2019
<u>/s/ Angus C. Russell</u> Angus C. Russell	Chairman of the Board of Directors	February 28, 2019
<u>/s/ David R. Carlucci</u> David R. Carlucci	Director	February 28, 2019
<u>/s/ J. Martin Carroll</u> J. Martin Carroll	Director	February 28, 2019
<u>/s/ Paul R. Carter</u> Paul R. Carter	Director	February 28, 2019
<u>/s/ David Y. Norton</u> David Y. Norton	Director	February 28, 2019

Signature**Title****Date**

/s/ JoAnn A. Reed

JoAnn A. Reed

Director

February 28, 2019

/s/ Anne C. Whitaker

Anne C. Whitaker

Director

February 28, 2019

/s/ Kneeland C. Youngblood

Kneeland C. Youngblood

Director

February 28, 2019

/s/ Joseph A. Zaccagnino

Joseph A. Zaccagnino

Director

February 28, 2019