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VIA EDGAR

Mr. Jeffrey P. Riedler
Assistant Director
U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: Mallinckrodt plc
Registration Statement on Form 10-12B
File No. 001-35803

Dear Mr. Riedler:

Reference is made to the Registration Statement on Form 10 (File No. 001-35803) (as amended to date, the "Registration Statement"), filed by Mallinckrodt plc (the "Company") with the U.S. Securities and Exchange Commission (the "Commission"). We understand that the New York Stock Exchange (the "NYSE") has certified to the Commission that the ordinary shares of the Company (the "Shares") have been approved for listing and registration.

Covidien plc ("Covidien") has set June 19, 2013 as the record date for the distribution of the Shares, which is scheduled to occur on June 28, 2013. Covidien and the Company would like for the Shares to commence trading on the NYSE on a "when issued" basis as soon as practicable

and potentially as early as June 17, 2013, two days prior to the record date. Accordingly, the Company hereby requests that the effective date for the Registration Statement be accelerated to 5:00 p.m., Eastern time, on June 13, 2013, or as soon as practicable thereafter, pursuant to Section 12(d) of the U.S. Securities Exchange Act of 1934, as amended, and Rule 12d1-2 thereunder.

The Company hereby acknowledges that:

- should the Commission or the Staff of the Commission (the "Staff"), acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert Staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

If the Staff has any further questions or comments concerning this letter, or if you require any additional information, please feel free to contact Victor Goldfeld of Wachtell, Lipton, Rosen & Katz at (212) 403-1005. We request that we be notified of the effectiveness of the Registration Statement by a telephone call to Mr. Goldfeld and that such effectiveness also be confirmed in writing.

Sincerely,

/s/ Victor Goldfeld

Victor Goldfeld

cc: Jack Kapples
Vice President and Corporate Secretary
Covidien plc

Miriam Singer
Vice President and Corporate Secretary, Pharmaceutical Products
Covidien plc