

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

**FORM S-8  
REGISTRATION STATEMENT  
UNDER  
THE SECURITIES ACT OF 1933**

**MALLINCKRODT PUBLIC LIMITED COMPANY**

(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.)

**1st Floor, 20 On Hatch  
Lower Hatch Street, Dublin 2, Ireland**  
(Address of principal executive offices)

**EMPLOYEE MATTERS AGREEMENT EQUITY AWARDS**  
(Full title of the plan)

**Peter G. Edwards, Esq.**  
**Director**  
**Mallinckrodt**  
**675 James S. McDonnell Blvd.**  
**Hazelwood, MO 63042**  
(Name and address of agent for service)

**Telephone number, including area code, of agent for service: (314) 654-2000**

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

Large accelerated filer

Accelerated filer

Non-accelerated filer  (Do not check if a smaller reporting company)

Smaller reporting company

**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	3,050,000	\$37.66	\$114,863,000	\$15,667.32

- (1) The ordinary shares, par value \$0.20 per share, referred to as the Ordinary Shares, of Mallinckrodt plc, referred to as the Registrant, on this Form S-8 consist of Ordinary Shares that may be issued by the Registrant pursuant to the Employee Matters Agreement by and between Covidien plc and the Registrant, dated as of June 28, 2013, under equity awards, including stock options, restricted units and performance units, granted to current and former employees and directors of Covidien plc prior to the Distribution (as defined below). Pursuant to Rule 416(a) under the Securities Act of 1933, as amended, referred to as the Securities Act, this registration statement also covers an indeterminate number of Ordinary Shares of the Registrant, that may become available under the foregoing plan as a result of a stock split, stock dividend or similar transactions.
- (2) Estimated solely for the purpose of calculating the registration fee. This registration fee has been calculated pursuant to Rule 457(h)(1) of the Securities Act, based upon the aggregate exercise price of the stock options registered on this Form S-8, and pursuant to Rule 457(c) of the Securities Act of 1933, as amended, for all other equity awards registered on this Form S-8 based on the average of the high and low prices for the Ordinary Shares in the “when issued” trading market as reported on the New York Stock Exchange on June 26, 2013.

## EXPLANATORY NOTE

This Registration Statement on Form S-8 is being filed for the purpose of registering [—] ordinary shares, par value \$0.20 per share, of the Registrant issuable pursuant to the terms of Article IV of the Employee Matters Agreement. Article IV of the Employee Matters Agreement provides that equity awards granted to employees and directors of Covidien plc prior to the Distribution who become employees of the Registrant in connection with the Distribution will be converted into equity awards with respect to Ordinary Shares in connection with the Distribution. The Employee Matters Agreement was entered into in connection with the separation of the Pharmaceuticals business of Covidien plc (“Covidien”) from the rest of Covidien by means of a dividend in specie of its Pharmaceuticals business, to be effected by the transfer of the Pharmaceuticals business from Covidien to the Registrant and the issuance by the Registrant of Ordinary Shares directly to Covidien’s shareholders (the “Distribution”). The Distribution is expected to be effective on June 28, 2013.

### PART I

Information required by Part I to be contained in the Section 10(a) prospectus is omitted from this Registration Statement in accordance with Rule 428(b)(1) 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

#### ITEM 3. INCORPORATION OF DOCUMENTS BY REFERENCE.

The following documents, which have been filed by the Registrant with the Securities and Exchange Commission, referred to as the Commission, are incorporated herein by reference:

1. The Registrant’s Registration Statement on Form 10 (Commission File No. 001-35803) initially filed on February 1, 2013, as amended by Amendment No. 1 on March 15, 2013, Amendment No. 2 on May 8, 2013, Amendment No. 3 on May 31, 2013, Amendment No. 4 on June 4, 2013 and Amendment No. 5 on June 5, 2013 under the Securities Exchange Act of 1934, as amended, referred to as the Exchange Act;
2. The description of the Registrant’s Ordinary Shares contained in the Registrant’s Information Statement, filed as Exhibit 99.1 to the Registration Statement on Form 10 dated June 5, 2013 (Commission File No. 001-35803), including any amendment or report filed for the purpose of updating such description.
3. The Registrant’s Current Report on Form 8-K filed on June 21, 2013 (other than the portions thereof that are furnished under Item 2.02 and Item 7.01, including any exhibits included with such Items).

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, unless otherwise indicated therein, including any exhibits included with such Items), prior to the filing of a post-effective amendment that indicates that all securities offered 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 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 Acts. The Irish Companies Acts only permit 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 and the company.

In addition, the articles of association of the Registrant also contain an indemnity for officers (other than the 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.

On June 28, 2013, the Registrant expects to enter into deeds of indemnification with each of its directors and Secretary (the “Deeds of Indemnification”), and Mallinckrodt Brand Pharmaceuticals, Inc., a Delaware corporation which will become a wholly owned subsidiary of the Registrant upon the completion of the separation of the Pharmaceuticals business of Covidien plc from the rest of Covidien plc (“Brand Pharma”), expects to enter into indemnification agreements with each of the Registrant’s directors and Secretary (the “Indemnification Agreements”), substantially in the forms filed as Exhibits 10.13 and 10.14, respectively, to the Registrant’s Registration Statement on Form 10 filed with the SEC on May 31, 2013. The Deeds of Indemnification and Indemnification Agreements (together, the “Indemnification Arrangements”) will 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 Acts specified above. The Indemnification Agreements will 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 will 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 will 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 will 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 4.1 hereto and the form of Deed of Indemnification and form of Indemnification Agreement filed as Exhibits 10.13 and 10.14, respectively, to Mallinckrodt's Registration Statement on Form 10 filed with the SEC on May 31, 2013.

**ITEM 7. EXEMPTION FROM REGISTRATION CLAIMED.**

Not applicable.

**ITEM 8. EXHIBITS.**

The list of exhibits is set forth under "Exhibit Index" at the end of this Registration Statement and is incorporated herein 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 this 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 a 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement;
  - (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 this 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 periodic 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.
  - (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 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.

**SIGNATURES**

Pursuant to the requirements of the Securities Act, 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 June 28, 2013.

**MALLINCKRODT PUBLIC LIMITED COMPANY**

By: /s/ Peter G. Edwards  
Name: Peter G. Edwards  
Title: Director

**POWER OF ATTORNEY**

Each person whose signature appears below constitutes and appoints Peter G. Edwards and Miriam Rogers Singer, 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 any and all amendments to this Registration Statement (including all pre-effective and post-effective amendments and registration statements filed pursuant to Rule 462 under the Securities Act of 1933), 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.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed below by the following persons in their said capacities on June 28, 2013:

Signature	Title	Date
<u>/s/ Mark Trudeau</u> Mark Trudeau	Director	June 28, 2013
<u>/s/ Matthew K. Harbaugh</u> Matthew K. Harbaugh	Director	June 28, 2013
<u>/s/ Peter G. Edwards</u> Peter G. Edwards	Director	June 28, 2013



## EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Description</u>
4.1	Form of the Memorandum and Articles of Association of Mallinckrodt plc (incorporated by reference to Exhibit 3.1 of Amendment No. 2 to the Company's Registration Statement on Form 10 filed on May 8, 2013, File No. 001-35803).
4.2	Form of Employee Matters Agreement by and between Covidien plc and Mallinckrodt plc (incorporated by reference to Exhibit 10.3 of Amendment No. 3 to the Company's Registration Statement on Form 10 filed on May 31, 2013, File No. 001-35565).
5.1	Opinion of counsel.*
23.1	Consent of Deloitte & Touche LLP.*
23.2	Consent of Deloitte & Touche LLP.*
23.3	Consent of counsel (included in Exhibit 5.1).*

\* Filed herewith.

**Our Reference:** JWB/CO552/013

28 June 2013

Board of Directors  
Mallinckrodt plc  
1<sup>st</sup> Floor,  
20 On Hatch,  
Lower Hatch Street,  
Dublin 2,  
Ireland

**Re: Mallinckrodt plc Registration Statement on Form S-8 in relation to the Plan**

Dear Sirs,

**1. Basis of Opinion**

- 1.1 We are acting as Irish counsel to Mallinckrodt plc, a public company limited by shares, incorporated under the laws of Ireland, with its registered office at 1st Floor, 20 On Hatch, Lower Hatch Street, Dublin 2 (the “**Company**”), in connection with the filing by the Company of a registration statement on Form S-8 (the “**Registration Statement**”) with the United States Securities and Exchange Commission (the “**SEC**”) on the date hereof under the Securities Act of 1933, as amended (the “**Securities Act**”), with respect to the ordinary shares with nominal value US\$0.20 of the Company (the “**Shares**”) that may be delivered pursuant to the Employee Matters Agreement by and between Covidien plc and the Company and dated as of 28 June 2013 (the “**Plan**”).
- 1.2 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.
- 1.3 This Opinion is also strictly confined to:
  - (a) 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;
  - (b) the Plan Documents (as defined in the Schedule); and

(c) the searches listed at paragraph 1.5 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 Plan Documents.

1.4 For the purpose of giving this Opinion, we have examined copies sent to us by e-mail in pdf or other electronic format of the Plan Documents.

1.5 For the purpose of giving this Opinion, we have caused to be made legal searches against the Company on 28 June 2013:

(a) on the file of the Company maintained by the Irish Registrar of Companies in Dublin for returns of allotments, special resolutions amending the memorandum and articles of association of the Company 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 Judgements Office of the High Court; and

(c) in the Central Office of the High Court of Dublin for any proceedings or petitions filed.

1.6 This 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. This Opinion speaks only as of its date.

## 2. **Opinion**

Subject to the assumptions and qualifications 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, is duly incorporated and validly existing under the laws of Ireland and has the requisite corporate authority to issue the Shares; and

2.2 when the Shares have been issued (and, if required, paid for in either cash or services) 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:

### *The 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 draft that we have examined;

3.2 that (if required under the terms of the Plan) any awards granted under the Plan will be in consideration of the receipt by the Company prior to the issue of the Shares

pursuant thereto of either cash or services at least equal to the nominal value of such Shares and that where Shares are issued under the Plan without the requirement for the payment of cash consideration by the relevant beneficiary, then such Shares shall either be fully paid up by the Company or one of its subsidiaries in a manner permitted by section 60(12)(e) of the Companies Act 1963 (as amended) or issued for consideration as set out in section 30(2) of the Companies (Amendment) Act 1983;

- 3.3 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;
- 3.4 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 certificate;
- 3.5 that the Company has sufficient authorised share capital to issue the required number of Shares to be delivered to recipients of any awards granted under the Plan;
- 3.6 that the authorities contained in the articles of association of the Company to issue the Shares have not been revoked or limited in any way;
- 3.7 with respect to Shares issued on or after 12 June 2018 (the date of expiry of the Company's existing authority to issue shares) that the Company will have renewed its authority to issue the Shares in accordance with the terms and conditions set out in the articles of association of the Company and the Companies Acts 1963 to 2012 of Ireland (and any statutory modification or re-enactment thereof for the time being in place) and such authority shall be in effect at the time of such issuance;
- 3.8 that at the time of grant by the compensation and human resources committee of the board of directors of the Company (the "**Committee**") of an award or Share under the Plan, the Committee has been duly constituted and remains a duly constituted committee of the board of directors of the Company having the necessary powers and authorities to grant awards and issue the Shares;

*Authenticity and bona fides*

- 3.9 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 copy documents and the genuineness of all signatories, stamps and seals thereon;
- 3.10 where incomplete Plan Documents have been submitted to us or signature pages only have been supplied to us for the purposes of issuing this Opinion, that the originals of such Plan Documents correspond in all respects with the last draft of the complete Plan Documents submitted to us;
- 3.11 that the Plan Documents will be executed in a form and content having no material difference to the drafts provided to us, will be delivered by the parties thereto, and that the terms thereof will be observed and performed by the parties thereto;
- 3.12 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;

*Accuracy of searches and warranties*

- 3.13 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;
- 3.14 the truth, completeness and accuracy of all representations and statements as to factual matters contained in the Plan Documents;

*Commercial Benefit*

- 3.15 that the Plan 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 to be filed with the SEC. 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.

Yours faithfully,

/s/ Arthur Cox

**ARTHUR COX**

**SCHEDULE**

**Plan Documents**

1. A copy of the form 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 shareholders of the Company adopting the Memorandum and Articles of Association of the Company dated 12 June 2013.
4. A copy of the resolutions of the board of directors of the Company regarding the adoption by the Company of the Plan dated 24 May 2013.
5. A copy of the Memorandum and Articles of Association of the Company in the form adopted by resolution of the shareholders of the Company on 12 June 2013.
6. A copy of the Certificate of Incorporation of the Company dated 9 January 2013.
7. A copy of the Form G1 filed with the Irish Companies Registration Office in respect of the resolutions of the shareholders of the Company adopting the Memorandum and Articles of Association of the Company dated 12 June 2013.
8. Letter of Status from the Irish Companies Registration Office dated 28 June 2013.

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our report relating to the balance sheet of Mallinckrodt plc dated February 1, 2013, appearing in Amendment No. 5 to the Registration Statement on Form 10 of Mallinckrodt plc (Commission File No. 001-35803).

*/s/ DELOITTE & TOUCHE LLP*

Boston, Massachusetts

June 28, 2013

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our report relating to the combined financial statements of the Pharmaceuticals business of Covidien plc (which report expresses an unqualified opinion and includes an explanatory paragraph related to the fact that the Pharmaceuticals business of Covidien plc is comprised of the assets and liabilities used in managing and operating the various pharmaceutical businesses of Covidien plc and include expense allocations of corporate functions historically provided by Covidien plc which may not be reflective of the actual expenses which would have been incurred had the Company operated as a separate entity apart from Covidien plc), dated February 1, 2013, appearing in Amendment No. 5 to the Registration Statement on Form 10 of Mallinckrodt plc (Commission File No. 001-35803).

*/s/ DELOITTE & TOUCHE LLP*

St. Louis, Missouri

June 28, 2013