



DIVISION OF  
CORPORATION FINANCE

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

January 19, 2011

John W. Kapples  
Vice President and Secretary  
Covidien plc  
15 Hampshire Street  
Mansfield, MA 02048

**Re: Covidien plc**  
**Preliminary proxy statement on Schedule 14A**  
**Filed December 7, 2010**  
**File No. 001-33259**

Dear Mr. Kapples,

We have completed our limited review of your filing and do not have any further comments at this time.

Sincerely,

Russell Mancuso  
Branch Chief

cc (by fax): James Cole, Jr.—Wachtell, Lipton, Rosen & Katz