

Jun-06-07

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From-NEW YORK STOCK EXCHANGE

+212 656 5893

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Notes Mailbox

Director

Securities Operations

NYSE Group



07066880

NYSE Group, Inc. | 20 Broad Street
New York, New York 10005
t 212.656.4026 | f 212.656.5893
pmadho@nysc.com

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June 6, 2007

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Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, COVIDIEN LTD. Common Shares, par value \$0.20 per share and requests immediate acceleration of registration. Adequate distribution assured. Amendment No. 3 to Form 10 received on June 6, 2007. Tentative listing date – To be determined.

Sincerely,

[Signature]

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JUN 07 2007

THOMSON
FINANCIAL

END