

Covidien Ltd.
Form 10-12B/A
June 07, 2007

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As filed with the Securities and Exchange Commission on June 7, 2007

Registration No. 001-33259

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**AMENDMENT NO. 4
TO
FORM 10**

**GENERAL FORM FOR REGISTRATION OF SECURITIES
Pursuant to Section 12(b) or 12(g) of the Securities Exchange Act of 1934**

COVIDIEN LTD.*

(Exact name of registrant as specified in its charter)

Bermuda

(State or other jurisdiction of
incorporation or organization)

98-0518045

(I.R.S. Employer
Identification No.)

**Second Floor,
90 Pitts Bay Road,
Pembroke HM 08,
Bermuda**

Telephone: (441) 292-8674

(Address, including zip code, and telephone number, including
area code, of registrant's principal executive offices)

**John H. Masterson
Senior Vice President and General Counsel
Covidien**

**15 Hampshire Street
Mansfield, Massachusetts 02048**

Telephone: (508) 261-8000

(Name, address, including zip code, and telephone number, including
area code, of agent for service)

With copies to:

Steven R. Finley

Sean P. Griffiths

Gibson, Dunn & Crutcher LLP

200 Park Avenue

New York, New York 10166-0193

Telephone: (212) 351-4000

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Fax: (212) 351-4035

Securities to be registered pursuant to Section 12(b) of the Act:

**Title of each class
to be so registered**

**Name of each exchange on which
each class is to be registered**

Common shares, par value \$0.20 per share

The New York Stock Exchange, Inc.
Bermuda Stock Exchange

Securities to be registered pursuant to Section 12(g) of the Act:

None.

* The registrant was formerly named Tyco Healthcare Ltd. Effective February 28, 2007, the registrant changed its name to Covidien Ltd.

INFORMATION REQUIRED IN REGISTRATION STATEMENT

CROSS-REFERENCE SHEET BETWEEN INFORMATION STATEMENT AND ITEMS OF FORM 10

Item 1. Business

The information required by this item is contained under the sections "Summary," "Risk Factors," "Business" and "Relationship with Tyco International and Tyco Electronics" of the Information Statement. Those sections are incorporated herein by reference.

Item 1A. Risk Factors

The information required by this item is contained under the section "Risk Factors" of the Information Statement. That section is incorporated herein by reference.

Item 2. Financial Information

The information required by this item is contained under the sections "Summary," "Description of Share Capital," "Selected Historical Combined Financial and Other Data," "Unaudited Pro Forma Condensed Combined Financial Statements" and "Management's Discussion and Analysis of Financial Condition and Results of Operations" of the Information Statement. Those sections are incorporated herein by reference.

Item 3. Properties

The information required by this item is contained under the section "Business Properties" of the Information Statement. That section is incorporated herein by reference.

Item 4. Security Ownership of Certain Beneficial Owners and Management

The information required by this item is contained under the section "Security Ownership of Tyco International and Covidien" of the Information Statement. That section is incorporated herein by reference.

Item 5. Directors and Executive Officers

The information required by this item is contained under the section "Management" of the Information Statement. That section is incorporated herein by reference.

Item 6. Executive Compensation

The information required by this item is contained under the section "Management" of the Information Statement. That section is incorporated herein by reference.

Item 7. Certain Relationships and Related Transactions

The information required by this item is contained under the sections "Relationship with Tyco International and Tyco Electronics" and "Management" of the Information Statement. Those sections are incorporated herein by reference.

Item 8. Legal Proceedings

The information required by this item is contained under the section "Business Legal Proceedings" of the Information Statement. That section is incorporated herein by reference.

Item 9. Market Price of and Dividends on the Registrant's Common Equity and Related Shareholder Matters

The information required by this item is contained under the sections "Risk Factors," "The Separation," "Dividends," "Management" and "Description of Share Capital" of the Information Statement. Those sections are incorporated herein by reference.

Item 10. Recent Sales of Unregistered Securities

None.

Item 11. Description of Registrant's Securities to be Registered

The information required by this item is contained under the section "Description of Share Capital" of the Information Statement. That section is incorporated herein by reference.

Item 12. Indemnification of Directors and Officers

The information required by this item is contained under the section "Description of Share Capital Liability and Indemnification of Directors and Officers" of the Information Statement. That section is incorporated herein by reference.

Item 13. Financial Statements and Supplementary Data

The information required by this item is contained under the sections "Description of Share Capital," "Selected Historical Combined Financial and Other Data," "Unaudited Pro Forma Condensed Combined Financial Statements," "Management's Discussion and Analysis of Financial Condition and Results of Operations" and "Index to Financial Statements" of the Information Statement. Those sections are incorporated herein by reference.

Item 14. Changes in and Disagreements with Accountants on Accounting and Financial Disclosure

None.

Item 15. Financial Statements and Exhibits

(a) Financial Statements

The information required by this item is contained under the section "Index to Financial Statements" beginning on page F-1 of the Information Statement. That section is incorporated herein by reference.

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(b) Exhibits

The following documents are filed as exhibits hereto:

Exhibit Number	Description
2.1	Form of Separation and Distribution Agreement by and among Tyco International Ltd., Tyco Electronics Ltd. and Covidien Ltd.
3.1	Form of Memorandum of Association of Covidien Ltd.*
3.2	Certificate of Incorporation of Covidien Ltd.*
3.3	Form of Bye-laws of Covidien Ltd.*
4.1	Form of Covidien Ltd. Common Share Certificate*
10.1	Form of Tax Sharing Agreement by and among Tyco International Ltd., Tyco Electronics Ltd. and Covidien Ltd.*
10.2	Form of Covidien Ltd. 2007 Stock and Incentive Plan*
10.3	Settlement Agreement, dated December 29, 2006, between Tyco International Ltd. and Richard J. Meelia*
10.4	Employment Agreement, dated December 29, 2006, between Tyco International Ltd. and Richard J. Meelia*
10.5	Tyco International (US) Inc. Severance Plan for U.S. Officers and Executives
10.6	Separation of Employment Agreement and General Release, dated October 7, 2006, between Tyco Healthcare Group LP and Kevin J. Gould*
10.7	Form of Covidien Ltd. Employee Stock Purchase Plan*
10.8	Form of Covidien Ltd. Savings Related Share Plan*
21.1	Subsidiaries of Covidien Ltd.*
99.1	Information Statement

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Previously filed.

SIGNATURES

Pursuant to the requirements of Section 12 of the Securities Exchange Act of 1934, the registrant has duly caused this Amendment No. 4 to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized.

COVIDIEN LTD.

By: /s/ RICHARD J. MEELIA

Richard J. Meelia
President

Date: June 7, 2007

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INFORMATION REQUIRED IN REGISTRATION STATEMENT CROSS-REFERENCE SHEET BETWEEN INFORMATION STATEMENT AND ITEMS OF FORM 10 SIGNATURES