

Covidien Ltd.  
Form 8-K  
May 16, 2008

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
**WASHINGTON, DC 20549**

**FORM 8-K**

**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the Securities and Exchange Act of 1934**

**Date of Report (Date of earliest event reported): May 16, 2008**

**COVIDIEN LTD.**

(Exact Name of Registrant as Specified in Charter)

**Bermuda**  
(Jurisdiction of Incorporation)

**001-33259**  
(Commission File Number)  
**131 Front Street**

**98-0518045**  
(I.R.S. Employer Identification No.)

**Hamilton, HM 12 Bermuda**

(Address of Principal Executive Offices, including Zip Code)

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441-298-2480

(Registrant's telephone number, including area code)

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Item 8.01 Other Events**

On May 16, 2008, Covidien Ltd. (the Company ) and Covidien International Finance S.A. ( CIFSA ) issued a press release announcing that they have commenced a registered exchange offer for CIFSA s \$250,000,000 5.150% Senior Notes due 2010, \$500,000,000 5.450% Senior Notes due 2012, \$1,150,000,000 6.000% Senior Notes due 2017 and \$850,000,000 6.550% Senior Notes due 2037. The press release is attached hereto as Exhibit 99.1 and incorporated by reference herein.

**Item 9.01. Financial Statements and Exhibits.**

*(d) Exhibits*

**99.1 Press Release dated May 16, 2008**

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

COVIDIEN LTD.

By: /s/ John W. Kapples  
John W. Kapples,

Vice President and Secretary

Date: May 16, 2008

**EXHIBIT INDEX**

<b>Exhibit No.</b>	<b>Exhibit Name</b>
<b>99.1</b>	<b>Press Release dated May 16, 2008</b>