

Exhibit 2

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**IN THE UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re:

MALLINCKRODT PLC, *et al.*,

Reorganized Debtor.

Chapter 11

Case No. 20-12522 (JTD)

OPIOID MASTER DISBURSEMENT TRUST II,

Plaintiff,

v.

COVIDIEN UNLIMITED COMPANY,
(formerly known as Covidien Ltd, and Covidien plc),
COVIDIEN GROUP HOLDINGS LTD.,
(formerly known as Covidien Ltd),
COVIDIEN INTERNATIONAL FINANCE S.A.,
COVIDIEN GROUP S.A.R.L., AND DOE
DEFENDANTS 1-500

Defendants.

Adv. Proc. No. 22-50433 (JTD)

DECLARATION OF

GUY A. DAVIS, CPA, CIRA, CFE, CDBV

October 21, 2024

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Introduction

I submit this declaration in connection with the Opioid Master Disbursement Trust II's (the "Trust") opposition ("Opposition") to *Covidien's Motion for Summary Judgment Based on the Section 546(e) Safe Harbor* ("Covidien Motion"), which was submitted on behalf of Covidien Limited (f/k/a Covidien Unlimited Company and f/k/a Covidien plc) ("Covidien plc"), Covidien Group Holdings Ltd. (f/k/a Covidien Ltd.) ("Covidien Ltd."), Covidien International Finance S.A. ("CIFSA"), and Covidien Group S.A.R.L. ("Covidien Sarl") (collectively, the "Covidien Defendants") in the litigation brought by the Trust identified in the caption set out above.

1. I am a Senior Managing Director with FTI Consulting, Inc. ("FTI"), an international business advisory consulting firm with approximately 7,000 employees in over 30 countries. Prior to joining FTI, I was a Managing Director in the Restructuring and Litigation Services practice at Protiviti, Inc. for fourteen years and led the practice from 2018 to 2021.

2. Over the past 30 years, I have performed a variety of forensic accounting and financial consulting services in bankruptcies, distressed environments, and other contexts, including in areas such as operations management, asset liquidation, debt restructuring, asset recovery, fraud investigation, and financial analysis. I have prepared business valuations, solvency analyses, preference and fraudulent conveyance analyses, cash flow projections, analyses for plans of reorganization, and other related analyses typically required by debtors and creditors in distressed situations. I have also served as acting Chief Financial Officer of debtor organizations, court-approved Chief Liquidation Officer, claims and disbursing agent, and as accountant to Chapter 7 and Chapter 11 trustees, creditor committees and equity committees. In these roles, I have testified as an expert witness in multiple U.S. district, bankruptcy, and state courts across the country.

3. During this time, I have served as a financial advisor and/or damages expert in a wide range of litigation matters, involving breach of contract, fraudulent conveyance, preference recovery, D&O liability, product liability, accounting malpractice, patent infringement, employment disputes, Ponzi schemes, shareholder disputes, franchise termination, regulatory compliance, marital dissolution, and tax fraud. I have provided these services on behalf of corporations, partnerships, governmental agencies, individuals, class action plaintiffs, sureties, and financial institutions.

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4. In connection with these services, I am frequently called upon to value business enterprises and/or retroactively assess the financial condition of a company as of specific measurement dates. I have served as a solvency or valuation expert in several notable bankruptcy or distressed company matters including K-Mart Corporation (Northern District of Illinois), Adelphia Communications Corporation (Southern District of New York), HealthSouth (Circuit Court of Jefferson County Alabama), Heilig-Meyers Co., Inc. (Eastern District of Virginia), MF Global Holdings, Ltd. (Southern District of New York), Jevic Transportation, Inc. - a/k/a Jevic Trucking (District of Delaware), The Estate of Allen Stanford (Northern District of Texas), Payless Cashways, Inc. (Western District of Missouri), Erie Power Technologies, Inc. (Western District of Pennsylvania), Nationwide Warehouse & Storage, LLC (Northern District of Georgia), Central Grocers, Inc. (Northern District of Illinois), MS Grand, Inc. (Eastern District of Virginia), Nine West Holdings, Inc. (Southern District of New York), and Sears Holding Corp. (Southern District of New York). I have also valued businesses in connection with estate planning, loan collateral analysis, raising debt and equity capital, and purchasing or selling portions or all of a business enterprise.

5. My financial consulting and valuation experience spans a broad range of industries, including, but not limited to, retail, financial services, pharmaceutical manufacturing and licensing, health care, agriculture, oil exploration, gas pipeline, electric power generation, apparel, resort and hospitality, professional sports, banking, communications, wholesale distribution, food service, equipment manufacturing, furniture rental, insurance, equipment leasing, steel fabrication, ship repair, heavy highway construction, and mining.

6. I am a Certified Public Accountant (CPA), a Certified Insolvency and Restructuring Advisor (CIRA), a Certified Fraud Examiner (CFE), and hold a Certification in Distressed Business Valuation (CDBV). I have a Master's Degree in Business Administration from Loyola College in Maryland and a Bachelor's of Science in Business Administration (cum laude) from the University of Richmond with a concentration in Finance.

7. In 2007, I was inducted as a fellow into the American College of Bankruptcy (the "College"), an honorary association of bankruptcy and insolvency professionals, including distinguished judges, attorneys, law professors, U.S. trustees, and financial advisors.

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8. I have published numerous articles relevant to my profession including the Bankruptcy Tax and Accounting chapter of the Virginia CLE and the Virginia Law Foundation's 2023 Bankruptcy Practice in Virginia publication. I also authored a research paper on "Mark-to-Market Accounting and FASB 157 – The Impact on the Current Financial Crisis" for the College and presented my findings at the College's 2009 Annual Meeting in Washington D.C. Lastly, over the past 15 years, I have taught several continuing education courses to accountants and attorneys on the topics of bankruptcy, accounting, solvency, valuation, and forecasting techniques. A more detailed description of my experience and qualifications and a listing of my trial and deposition testimony are provided in Exhibit 8 of this report.

Assignment

9. On June 28, 2013, Covidien plc and Mallinckrodt plc executed a Separation and Distribution Agreement ("Separation Agreement") designed to separate the pharmaceutical and imaging businesses of Covidien from the rest of Covidien's products ("Mallinckrodt Spinoff" or the "Spinoff"). In connection with the Separation Agreement, the parties and their advisors prepared a plan that required 231 transactions¹ to be conducted over 15 months that would result in the desired separation of the corporate entities.

10. After the separation, on October 12, 2020, Mallinckrodt plc filed for protection under chapter 11 of the bankruptcy code to address insurmountable opioid-related claims filed against the company. As part of Mallinckrodt's 2002 plan of reorganization, the Trust is charged, *inter alia*, with investigating and prosecuting certain claims for the benefit of Mallinckrodt's unsecured creditors, which include the many victims of the opioid crisis, including individuals who suffered bodily injuries, including addiction, overdose, other sickness and disease, and death, and babies born with neonatal abstinence syndrome, due to the opioid products that Mallinckrodt and its affiliates marketed and sold, as well as for the benefit of all States and territories, their political subdivisions, Native American tribes, hospitals, emergency room physicians, insurance ratepayers, and third-party payors, that hold claims against Mallinckrodt based on its role in causing, perpetuating, and exacerbating the opioid crisis.

¹ The plan to spin off Mallinckrodt was documented as a 206-step process. However, 24 of the 206 steps required two or more transactions. As a result, a total of 231 transactions were executed in connection with the Spinoff.

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11. The Trust filed a complaint on October 11, 2022 (subsequently amended) against the Covidien Defendants alleging, among other things, that the Mallinckrodt Spinoff was a fraudulent conveyance (“Amended Complaint”). In response, the Covidien Defendants filed the Covidien Motion which, among other things, asserted that the Trust’s fraudulent conveyance claims are precluded under the safe harbor provisions of §546(e) of the U.S. Bankruptcy Code.

12. Counsel for the Trust, Caplin & Drysdale (“Counsel”), requested that FTI, under my direction, review and assess three evidential matters in connection with the Covidien Motion:

a. Ron Garber Declaration

Ron Garber’s June 28, 2024 declaration (“Garber Declaration”), in which he infers that three share purchase agreements entered into by Covidien Sarl in the 15-month period prior to Mallinckrodt’s Chapter 11 filing, constituted “mark-to-market” positions.

b. Benjamin Wood Declaration

The proper accounting treatment related to the CIFSA Senior Note guarantees provided by Covidien plc and Covidien Ltd. which were referenced by Mr. Wood in his July 2, 2024 declaration.

c. Separation Agreement

Develop a profile of the transactions required to execute the Spinoff to aid the Court in determining whether the Spinoff, in its entirety, qualifies for safe harbor protection under §546(e).

13. I have completed my review of the Garber and Wood Declarations, and the June 28, 2013 Separation Agreement, the exhibits thereto, and several relevant documents produced in this litigation. I have also conducted independent research, all of which, collectively, form the basis of the assessments and opinions set forth in this declaration. A detailed list of the documents I reviewed and relied upon is provided in Exhibit 7.

Ron Garber Declaration

14. Mr. Garber is the Senior Legal Director of Business Development at Medtronic Inc., Covidien’s parent company. In his June 28, 2024 declaration, Mr. Garber highlights three Covidien Sarl acquisition contracts that were executed within 15 months of Mallinckrodt’s Chapter 11 filing. The Covidien Motion argues that these contracts, as profiled by Mr. Garber, provide evidence that Covidien Sarl exceeds the \$100 million “mark-to-market” position threshold required to qualify for safe harbor protection.

15. Mark-to-market is an accounting method where an asset or liability is valued according to its fair value (i.e., current market price), as opposed to its historical cost. The FASB codification requires

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numerous different assets and liabilities to be accounted for through the mark-to-market accounting method.² Specifically, these assets include highly liquid, tradable securities with values that fluctuate according to market conditions, such as derivatives, securities, and other instruments traded in active markets. Notably, none of the assets subject to mark-to-market accounting represent the contractual obligations of a pending corporate acquisition.

16. The authoritative guidance for corporate acquisitions in U.S. GAAP is provided in Accounting Standards Codification (“ASC”) 805 “Business combinations.” This guidance does not permit (or require) the purchaser to recognize assets or liabilities relating to an outstanding purchase agreement (or option) until the transaction closes.³ Once closed, the purchaser recognizes the assets acquired and liabilities assumed at their fair value. Accordingly, there is no mark-to-market process applicable to an outstanding purchase agreement.

17. ASC 815, “Derivatives and Hedging”, provides guidance on accounting of derivative instruments and hedge positions. It states that derivative instruments must be accounted for using the mark-to-market method. ASC 815-10-15-74 specifies that purchase agreements and options to purchase corporations are not considered derivative instruments, and are therefore excluded from market-to-market accounting:⁴

“Notwithstanding the conditions of paragraphs 815-10-15-13 through 15-139, the reporting entity shall not consider the following contracts to be derivative instruments for purposes of this Subtopic: ... c. Any of the following contracts: ... 1. A contract between an acquirer and a seller to enter into a business combination.”⁵

18. Furthermore, in the event that an earn-out or similar contingent future consideration is owed by the purchaser to the seller, such obligations are treated as contingent liabilities (ASC 450, “Contingencies”).⁶ ASC 450-20-25-2 states that at the time the transaction closes, the purchaser records a contingent liability in its books only if the triggering event is probable and the financial obligation is reasonably estimable:

² While it is difficult to quantify the exact number of assets and liabilities that have to be accounted through the mark-to-market method, more than 50 authoritative Accounting Principles Board (APB) and Financial Accounting Standards Board (FASB) pronouncements have been incorporated into the FASB codification.

³ PwC interpretive guidance under ASC 805 “*Recognition and measurement on the acquisition date*,” updated May 2024.

⁴ PwC interpretive guidance under ASC 815 “*Derivatives and hedging*,” updated March 2024, at 3-28.

⁵ FASB (Financial Accounting Standards Board). ASC 815-10-15-74. Retrieved October 15, 2024, from <https://asc.fasb.org/>.

⁶ PwC interpretive guidance under ASC 450 “*Contingencies*,” November 2023.

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“An estimated loss from a loss contingency shall be accrued by a charge to income if both of the following conditions are met:

- d. Information available before the financial statements are issued or are available to be issued (as discussed in Section 855-10-25) indicates that it is probable that an asset had been impaired or a liability had been incurred at the date of the financial statements ... It is implicit in this condition that it must be probable that one or more future events will occur confirming the fact of the loss.*
- e. The amount of loss can be reasonably estimated.”⁷*

Prior to closing, however, the obligation does not exist and therefore is not recorded in the purchaser’s balance sheet. The transactions Mr. Garber profiles are summarized below.

19. Digital Surgery Limited⁸ – On February 12, 2020, Covidien Sarl entered into a *Share Purchase Agreement for the Sale and Purchase of the Entire Issued Share Capital of Digital Surgery Limited*, a private UK-based AI medical products company with subsidiary operations in the United States, Canada, and New Zealand (the “Digital Surgery Purchase Agreement” or the “DSPA”). [REDACTED]

[REDACTED]
[REDACTED]⁹

20. [REDACTED]
[REDACTED]¹⁰ [REDACTED]
[REDACTED]
[REDACTED]

21. [REDACTED]
[REDACTED]¹¹ [REDACTED]
[REDACTED]
[REDACTED]¹² [REDACTED]
[REDACTED]
[REDACTED]

⁷ FASB (Financial Accounting Standards Board). ASC 450-20-25-2. Retrieved October 15, 2024, from <https://asc.fasb.org/>.

⁸ Garber Declaration, June 28, 2024 at 3.

⁹ [REDACTED]
[REDACTED]

¹⁰ [REDACTED]

¹¹ [REDACTED]

¹² [REDACTED]

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22. [REDACTED]

13 [REDACTED]

[REDACTED] Because no assets were recognized upon execution of the DSPA, there were no mark-to-market positions created by the DSPA.

23. Medicrea International¹⁴ – On July 15, 2020, Covidien Sarl entered as Offeror into a Tender Offer Agreement with Medicrea International, a France-based distributor of spinal implants.¹⁵ [REDACTED]

[REDACTED]

[REDACTED]¹⁶

24. [REDACTED]

17 [REDACTED]

[REDACTED]¹⁸

25. Exchange rate fluctuations such as those associated with the Medicrea transaction routinely occur in connection with international business transactions. [REDACTED]

[REDACTED]¹⁹ Covidien Sarl had no entries related to the Medicrea acquisition prior to the closing date. Because there were no accounting entries made prior to closing, there were no mark-to-market positions created by the execution of the purchase agreement.

13 [REDACTED]

¹⁴ Garber Declaration, June 28, 2024 at 5-6.

15 [REDACTED]

16 [REDACTED]

17 [REDACTED]

¹⁸ Based on exchange rates of 1.14168 U.S. dollars per euro on July 15, 2020, and 1.18358 U.S. dollars per euro on November 13, 2020 (<https://www.exchange-rates.org/exchange-rate-history/eur-usd-2020-07-15> and <https://www.exchange-rates.org/exchange-rate-history/eur-usd-2020-11-13>, last accessed September 25, 2024).

¹⁹ [REDACTED]

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26. [REDACTED]²⁰ — [REDACTED]

[REDACTED]²¹ [REDACTED]

27. Mr. Garber's reference to [REDACTED] is misplaced for two reasons. [REDACTED]

Conclusion – Acquisition Agreements

28. The Covidien Motion argues that the three agreements profiled by Mr. Garber provide evidence that Covidien Sarl exceeded the \$100 million threshold for mark-to-market positions, even though Mr. Garber never used the term “mark-to-market” in any of the transactions described in his declaration. The Covidien Defendants simply infer that the three agreements constitute mark-to-market positions in the Covidien Motion.²²

29. The value of these transactions, which were determined by Covidien Sarl and the transaction counterparty, do not represent securities or other financial instruments that are traded in the open market. Further, the authoritative U.S. GAAP accounting rules (as specified in the FASB codification) do not permit outstanding agreements (or options) to purchase another company to be marked to market.²³ Therefore, as described above, the three purchase agreements should not be considered mark-to-market positions, even if the closing price is affected by future events, such as product development goals, employee retention metrics, or foreign exchange rate fluctuations.

²⁰ Garber Declaration, June 28, 2024 at 7.

²¹ [REDACTED]

²² Covidien Motion at 2, 8-9, 19-20.

²³ See *supra* ¶¶ 16-18.

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The Benjamin Wood Declaration

30. Benjamin Wood is the Senior Treasury Director for Corporate Treasury at Medtronic Inc. In his July 2, 2024 declaration, Mr. Wood profiles the following seven senior notes issued by CIFSA, which have an outstanding aggregate balance as of June 28, 2013 of approximately \$5 billion.

CIFSA Senior Notes Outstanding
as of June 28, 2013
(\$ in millions)

#	Description of Note	Interest Rate	Issue Date	Maturity Date	Guarantors		Call / Put Included in Indenture	Principal as of 6/28/2013
					Cov. plc	Cov. Ltd		
1	Senior Notes	1.35%	May 2012	May 2015	Yes	Yes	Yes	\$600
2	Senior Notes	2.85%	Jun. 2010	Jun. 2015	Yes	Yes	Yes	\$400
3	Senior Notes	6.00%	Oct. 2007	Oct. 2015	Yes	Yes	Yes	\$1,150
4	Senior Notes	4.20%	Jun. 2010	Jun. 2020	Yes	Yes	Yes	\$600
5	Senior Notes	3.20%	May. 2012	Jun. 2022	Yes	Yes	Yes	\$650
6	Senior Notes	2.95%	May. 2013	Jun. 2023	Yes	Yes	Yes	\$750
7	Senior Notes	6.55%	Oct. 2007	Oct. 2037	Yes	Yes	Yes	\$850
								<u>\$5,000</u>

31. Beginning in paragraph 21 of his declaration, Mr. Wood describes the details of Covidien plc and Covidien Ltd.'s guarantee obligations as follows:

"As noted above, each of Covidien plc and Covidien Ltd. was also a party to the CIFSA Indentures and Notes as guarantors. Each of the Indentures and Notes for each series of the Senior Notes provided that Covidien plc and Covidien Ltd. each fully and unconditionally guaranteed full performance of all obligations under the Indentures and Notes in accordance with the terms thereof.

"Specifically, pursuant to such guarantees, Covidien plc and Covidien Ltd. each "jointly and severally," "absolutely, unconditionally and irrevocably guarantee[d] to the holder of the Security ... the payment of principal of, premium, if any, and interest on, such Security in the amounts and at the time when due and payable whether by declaration thereof or otherwise ... to the holder of such Security and the Trustee on behalf of the holders." Furthermore, Covidien plc and Covidien Ltd. each "fully and unconditionally guarantee[d] (i) to each holder of each Security ... and (ii) to the Trustee on behalf of such Holder, the due and punctual payment of the principal of, premium, if any, and interest on such Security when and as the same shall become due and payable, whether at the stated maturity, by acceleration, call for redemption or otherwise"; guaranteed that "[i]n case of the failure of the Company [CIFSA] punctually to make any such payment, Parent [Covidien Ltd., and as amended, Covidien plc] ... agree[d] to cause such payment to be made punctually when and as the same shall become due and payable, whether at the stated maturity or by acceleration, call for redemption or otherwise, and as if such payment were made by the Company [CIFSA]"; and "covenant[ed] that [the] Guarantee will not be discharged in

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respect of such Security except by complete performance of the obligations contained in such Security and in such Guarantee.”

32. The Trust’s expert, Franck Risler, has filed a declaration regarding the applicability of these senior notes to the safe harbor threshold. As further support for Mr. Risler’s conclusions, counsel has asked me to investigate Covidien plc and Covidien Ltd.’s accounting treatment of the financial guarantees.

33. The authoritative accounting guidance for a financial guarantee is found in ASC 460 - “Guarantees,” which states that guarantees should be recorded by the guarantor at “fair value” only if the value can be reasonably estimated and payment under the guarantee is likely to occur.²⁴ Accordingly, the value is premised on the creditworthiness of the obligor.²⁵ In the case of the guarantee of an obligation, where that obligor has an investment grade credit rating, the estimated fair value would be zero or a small fraction of the principal amount of the guaranteed note.

34. The financial statements filed with the SEC in connection with Covidien’s 2013 Form 10-K indicates that Covidien plc and Covidien Ltd. recorded no value for their respective guarantees of the CIFSA debt (see Exhibit 6, review of the Condensed Consolidating Balance Sheet at September 27, 2013).²⁶

35. In May of 2013, Standard & Poor’s (“S&P”) assigned a Short-Term Issuer Credit Rating of “A-1” to Covidien plc, the parent company of CIFSA.²⁷ According to S&P’s Global Ratings Definitions, companies with short-term “A-1” ratings are in the highest category of S&P Global Ratings and have a “strong” capacity to meet their financial commitments.²⁸

36. On the same date, S&P assigned an “A” rating to CIFSA’s \$750 million senior note, one of the notes which was included in the Wood declaration.²⁹ S&P defines a bond issuance with an “A” rating as an obligation that is:

²⁴ PwC interpretive guidance under ASC 460 “Guarantees,” June 2024.

²⁵ *Id.*

²⁶ Covidien Public Limited Company Form 10-K for the fiscal year ended September 27, 2013.

²⁷ Standard & Poor’s, “Covidien International Finance S.A.’s New Senior Unsecured Notes Rated ‘A,’” May 13, 2013.

²⁸ S&P Global Ratings, “S&P Global Ratings Definitions,” August 18, 2016 at 6.

²⁹ \$750 million 2.95% senior note issued May 2013. Standard & Poor’s, “Covidien International Finance S.A.’s New Senior Unsecured Notes Rated ‘A,’” May 13, 2013.

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“...somewhat more susceptible to the adverse effects of changes in circumstances and economic conditions than obligations in [the two] higher-rated categories. However, the obligor's capacity to meet its financial commitment on the obligation is still strong.”³⁰

The decision to record no value to the Covidien plc and Covidien Ltd. guarantees is consistent with the guidance provided in ASC 460 which requires consideration of the obligor's creditworthiness.

Conclusion – Guarantees

37. Given the unlikelihood that Covidien plc or Covidien Ltd. would ever become obligated under CIFSA's Senior Notes and the decision to ascribe no value to the guarantees, the Covidien Defendants' assertions that both companies have over \$1 billion in aggregate principal amounts outstanding is inconsistent with the required and actual accounting treatment of the guarantees.

The Separation Agreement

38. The Amended Complaint alleges that the Separation Agreement was designed and implemented to separate the significant value of Covidien's global non-pharma business from the escalating opioid-related claims asserted by personal injury victims, neonatal abstinence syndrome infants, states and municipalities, hospitals, insurers, and other parties.

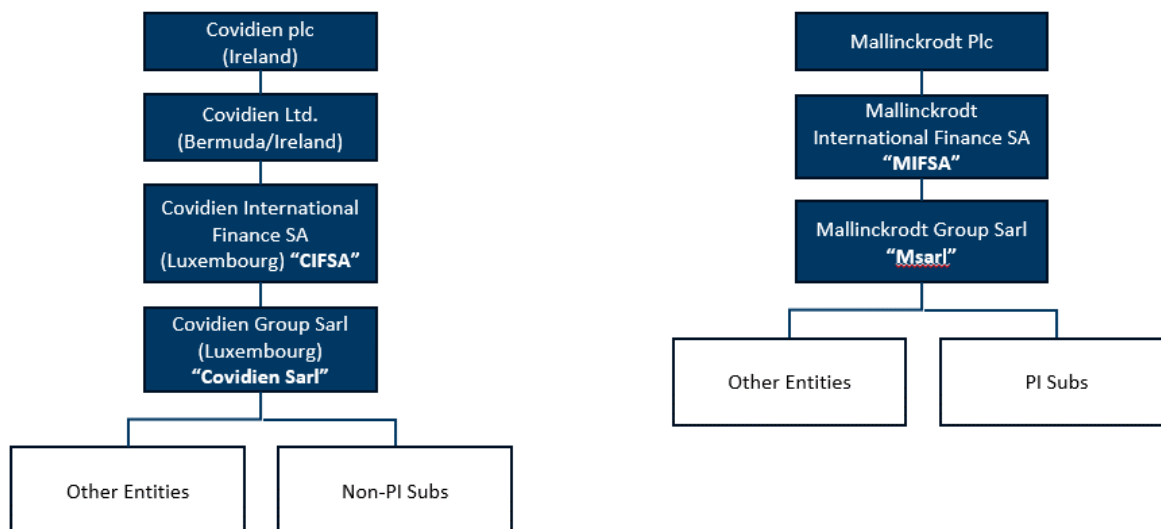
39. In December 2011, Covidien announced its intent to spin off its pharmaceuticals business.³¹ On July 12, 2012, the company executed the first of 231 transactions required to satisfy the terms of the Separation Agreement. On June 28, 2013, the final transaction was complete. At the conclusion of the Spinoff, Covidien's specialty pharmaceuticals business was separated from Covidien and transferred to Mallinckrodt. A summary diagram of the post-separation corporate structures of Covidien and Mallinckrodt is provided below.³²

³⁰ S&P Global Ratings, “S&P Global Ratings Definitions,” August 18, 2016 at 4.

³¹ Covidien press release dated December 15, 2011.

³² Project Jameson Final Step Plan dated June 27, 2013 (See Exhibit 5).

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40. The Covidien Defendants memorialized the Spinoff steps in the Project Jameson Final Step Plan (“Project Jameson Plan”) on June 27, 2013. The Project Jameson Plan is a 278-page document that breaks down each of the 206 steps (comprised of 231 transactions) required to close the Spinoff into eight separate workstreams.³³ As illustrated below, the workstreams incorporate a variety of transactions including distributions, formations, sale of interests, contributions, and transfers, among others.

Workstream	Transactions							Total
	Formation	Contribution	Distribution	Transfer	Sale of Interest	Liquidation	Other	
1 – Extract non-PI Subs and other assets from MUSHI	7	9	7	2	3	3	1	32
2 – Distribute PI Subs and assets from under USSC	7	8	17	2	7	1	3	45
3 – Extract PI subs and assets from foreign Covidien groups	24	7	19	16	24	0	10	100
4 – Consolidation of U.S. Groups	0	2	0	0	0	0	2	4
5 – CFG Replication and Other Pre-positioning Transactions	4	3	3	9	1	0	1	21
6 – Sarl & Swiss Branch Replication	3	5	2	0	2	0	8	20
7 – CIFSA Replication	1	1	0	0	0	0	1	3
8 – plc Transfers	1	1	1	1	0	0	2	6
Total Transactions	47	36	49	30	37	4	28	231
Steps involving more than one transaction								-25
Total Steps								206

³³ FTI identified 24 of the 206 steps that involved two more transactions. In total, the spin off plan required 231 transactions.

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41. In connection with my assignment, Counsel requested that I analyze Covidien's multi-step Spinoff, in which a minority of the transactions constitute "settlement payments," and provide evidence to aid the Court in determining whether the Spinoff, in its entirety, qualifies for safe harbor protection under §546(e).

42. Section 741(8) of the Bankruptcy Code defines "settlement payments" as follows:

"In this subchapter ... 'settlement payment' means a preliminary settlement payment, a partial settlement payment, an interim settlement payment, a settlement payment on account, a final settlement payment, or any other similar payment commonly used in the securities trade."

43. To complete this analysis, my team and I reviewed:

- i. Project Jameson PowerPoint presentations,
- ii. select board minutes,
- iii. transaction closing documents,
- iv. purchase, sale, transfer, merger agreements,
- v. accounting records,
- vi. sources and uses of funds schedules,
- vii. balance sheets, and
- viii. other related documents.

A complete list of the documents reviewed are attached as Exhibit 7.

44. This information was obtained from the debtor and other parties in this case, including over 2,200 documents recently produced by the Covidien Defendants in response to the Trust's request for information on each workstream in Project Jameson to more fully understand the nature and the purpose of the transactions. Notably, Covidien did not provide the information requested for workstreams 6-8.

45. The data collected and analyzed for each of the 231 transactions is illustrated in Exhibit 4 of this declaration. Specifically, once the conveyor and the recipient of each transaction was identified, we collected data regarding the nature of the asset conveyed and the consideration received by the conveyor. If the asset conveyed was cash or another asset, and the consideration received was the equity in a corporate entity, the transaction was deemed a settlement payment.

46. Our analysis indicated that some of the transactions classified by Covidien as "contributions," "sale of interests," and "transfers," were settlement payments as they involved a payment (of cash or an asset) by a purchaser in exchange for a security. Other transactions in the Spinoff plan, including "formations," "distributions," and "liquidations" were not settlement payments because either:

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(1) securities were not involved, or (2) the transaction was a distribution of equity shares to current owners, in which case the conveyor received nothing in exchange. For example in step 1.13.1, Ludlow Corporation distributed shares of Covidien Holding International Corp (“CHIC”) to its parent, Mallinckrodt Inc. and received no cash or other asset in exchange. In my assessment, this transaction did not constitute a settlement payment.

47. A general description of the nature and purpose of each workstream and a summary of the data captured in Exhibit 4 is provided below.

Workstream 1 – Extract non-PI Subs and assets from MUSHI (f.k.a. KHC)

48. The objective of Workstream 1 was to move Covidien’s businesses and assets unrelated to pharmacy and imaging (“Non-PI subs”), housed within Mallinckrodt US Holdings Inc. (“MUSHI”), to CHIC, a new subsidiary formed by Covidien specifically to facilitate the transfer.³⁴

49. As illustrated in the table below, this objective was accomplished through the execution of 32 individual transactions, only seven of which constituted settlement payments (a payment made by a purchaser in exchange for a security). All 32 transactions were completed over the 8-month period between August 6, 2012 and May 3, 2013.

Workstream 1				
Type	Settlement Payments	Non Settlement Payments	Total Transactions	% Settlement Payments
Formation	-	7	7	0.0%
Contribution	4	5	9	44.4%
Distribution	-	7	7	0.0%
Transfer	-	2	2	0.0%
Sale of Interest	2	1	3	66.7%
Liquidation	-	3	3	0.0%
Other	1	-	1	100.0%
Total	7	25	32	21.9%

Workstream 2 – Distribute PI Subs and assets from under USSC

50. Workstream 2 was designed to move Covidien’s domestic and international subsidiaries and assets, that are specifically involved in the pharmacy and imaging segments (“PI subs”), from United States Surgical Corporation (“USSC”) to Mallinckrodt Jameson Company (“Mallinckrodt Jameson”), a

³⁴ See Exhibit 5 (Project Jameson Plan) at 11-42.

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new subsidiary formed to facilitate the separation of these assets.³⁵

51. As illustrated below, the objectives of Workstream 2 were accomplished by the execution of 45 transactions, only 11 of which constituted a settlement payment. The required transactions were completed over the 10-month period ended June 3, 2013.

Workstream 2				
Type	Settlement Payments	Non Settlement Payments	Total Transactions	% Settlement Payments
Formation	-	7	7	0.0%
Contribution	4	4	8	50.0%
Distribution	-	17	17	0.0%
Transfer	-	2	2	0.0%
Sale of Interest	6	1	7	85.7%
Liquidation	-	1	1	0.0%
Other	1	2	3	33.3%
Total	11	34	45	24.4%

Workstream 3 – Extract PI Subs and assets from foreign Covidien groups

52. The objective of Workstream 3 was to transfer Covidien’s remaining foreign pharmaceutical and imaging subsidiaries (“PI subs”) and assets to Mallinckrodt subsidiaries. This workstream was a significant undertaking as it involved 33 entities and 100 transactions, which represents close to half of the transactions required to execute the Spinoff. Only 34 of the transactions were settlement payments. The balance of the transactions in large part included corporate formations, distributions, and asset sales.

53. As was the case in Workstream 2, the resulting PI subs were rolled up into Covidien Sarl at the conclusion of the workstream. All transfers were completed over the 14-month period ended June 4, 2013.³⁶

³⁵ See Exhibit 5 (Project Jameson Plan) at 43-87.

³⁶ See Exhibit 5 (Project Jameson Plan) at 88-203.

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Workstream 3

Type	Settlement Payments	Non Settlement Payments	Total Transactions	% Settlement Payments
Formation	-	24	24	0.0%
Contribution	7	-	7	100.0%
Distribution	-	19	19	0.0%
Transfer	2	14	16	12.5%
Sale of Interest	24	-	24	100.0%
Liquidation	-	-	-	n/a
Other	1	9	10	10.0%
Total	34	66	100	34.0%

Workstream 4 – Consolidation of U.S. Groups

54. Workstream 4 involved four transactions that resulted in the consolidation of U.S. entities, which, as a result of Workstreams 1-3, contained the desired complement of subsidiaries and assets. Two of the four transactions constituted settlement payments.³⁷

Workstream 4

Type	Settlement Payments	Non Settlement Payments	Total Transactions	% Settlement Payments
Formation	-	-	-	n/a
Contribution	2	-	2	100.0%
Distribution	-	-	-	n/a
Transfer	-	-	-	n/a
Sale of Interest	-	-	-	n/a
Liquidation	-	-	-	n/a
Other	-	2	2	0.0%
Total	2	2	4	50.0%

Workstreams 5 through 7 – Replication of Financing Structure

55. Workstreams 5 through 7 are designed to replicate the finance organizational structure, formally available to all Covidien subsidiaries, into entities that will prospectively service the financing needs of both Mallinckrodt and Covidien's operations after the Spinoff.³⁸ Specifically, the 44 steps involved

³⁷ *Id.* at 204-209.

³⁸ The titles assigned to Workstreams 5-7 were consistent with the financing related objectives of the collective workstreams as indicated below:

- Workstream 5 – CFG replication and other Pre-positioning Transactions (“Covidien Finance GmbH”).
- Workstream 6 – Sarl & Swiss Branch Replication (formation of Mallinckrodt Sarl and transfer of assets to Covidien International Finance S.A.).
- Workstream 7 – CIFSA Replication (“Covidien International Finance S.A.”).

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in these workstreams facilitated the continuing or new operations of:³⁹

- b. Covidien Finance GmbH (“CFG”),
- c. Covidien Swiss Finance (“CSF”),
- d. Covidien International Finance S.A. (“CIFSA”), and
- e. Mallinckrodt International Finance S.A. (“MIFSA”).

56. Our analysis of these finance-related workstreams indicate that only 13 of the 44 transactions constituted a settlement payment as illustrated below.

Workstreams 5 through 7				
Type	Settlement Payments	Non Settlement Payments	Total Transactions	% Settlement Payments
Formation	-	8	8	0.0%
Contribution	6	3	9	66.7%
Distribution	-	5	5	0.0%
Transfer	1	8	9	11.1%
Sale of Interest	3	-	3	100.0%
Liquidation	-	-	-	n/a
Other	3	7	10	30.0%
Total	13	31	44	29.5%

57. Collectively these transactions closed evenly over the 7-month period ended June 25, 2013. Our analysis determined that only 29.5% of the transactions in Workstreams 5 to 7 constituted a settlement payment (see Exhibit 4). We requested information on each workstream in Project Jameson to more fully understand the nature and the purpose of the transactions. However, Covidien did not provide the information requested for workstreams 6-8.

Workstream 8 – plc Transfers

58. Having completed workstreams 1-7, the Covidien entities were positioned to execute the six Workstream 8 transactions that effectuated the complete separation of Mallinckrodt from Covidien. Four of the transactions included the formation of Mallinckrodt plc and the distribution and transfer of assets to complete the final phase of the Spinoff. Notably, only two of the six transactions represented settlement payments.⁴⁰

³⁹ See Exhibit 5 (Project Jameson Plan) at 210-266.

⁴⁰ See Exhibit 5 (Project Jameson Plan) at 267-278.

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Workstream 8

Type	Settle ment Payments	Non Settle ment Payme nts	Total Transactions	% Settle ment Payments
Formation	-	1	1	0.0%
Contribution	1	-	1	100.0%
Distribution	-	1	1	0.0%
Transfer	-	1	1	0.0%
Sale of Interest	-	-	-	n/a
Liquidation	-	-	-	n/a
Other	1	1	2	50.0%
Total	2	4	6	33.3%

59. The documentation that accompanies the seven workstreams that preceded Workstream 8 establishes that Workstream 8 could not have taken place absent the hundreds of transactions that preceded it.

Conclusion – Spinoff Transactions

60. The Spinoff was a 231-step transaction that involved: eight (8) workstreams, 141 legal entities, 17 different types of transactions, and closing dates that spanned over a 14-month period.⁴¹ As illustrated in the table below, and in Exhibit 1, only 69 (or 30%) of the 231 transactions constituted settlement payments and only 13% of the transactions were settlement payments that involved the Covidien Defendants.

Workstream	Potential Settlement Payments							
	Formation	Contribution	Distribution	Transfer	Sale of Interest	Liquidation	Other	Total
1 – Extract non-PI Subs and other assets from MUSHI	0	4	0	0	2	0	1	7
2 – Distribute PI Subs and assets from under USSC	0	4	0	0	6	0	1	11
3 – Extract PI subs and assets from foreign Covidien groups	0	7	0	2	24	0	1	34
4 – Consolidation of U.S. Groups	0	2	0	0	0	0	0	2
5 – CFG Replication and Other Pre-positioning Transactions	0	0	0	1	1	0	0	2
6 – Sarl & Swiss Branch Replication	0	5	0	0	2	0	2	9
7 – CIFSA Replication	0	1	0	0	0	0	1	2
8 – plc Transfers	0	1	0	0	0	0	1	2
Total Potential Settlement Payments	0	24	0	3	35	0	7	69
Total Transactions	47	36	49	30	37	4	28	231
Settlement Payments as % of Total Transactions	0.0%	66.7%	0.0%	10.0%	94.6%	0.0%	25.0%	29.9%

⁴¹ The first step was completed on April 30, 2012 and the last step was completed on June 28, 2013.

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61. Furthermore, 174 of the 231 transactions required to execute the Spinoff did not involve the Covidien Defendants. See Exhibits 2 and 3 for the Covidien Defendants' involvement in the transactions broken down by workstream and transaction type, respectively.

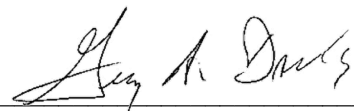
Expert's Compensation

62. I am compensated based on the time incurred at an hourly rate of \$975 per hour. FTI Consulting charges between \$430 and \$880 per hour for other consultants who worked on this report. Our fees are not contingent on the opinions expressed or the outcome of this case or any other litigation matter.

Pursuant to 28 U.S.C. §1746, I declare under the penalty of perjury, the foregoing is true and correct to the best of my knowledge, information, and belief.

I reserve the right to amend the assessments and opinions in this declaration if relevant information is provided to me between the date of this declaration and trial.

Executed on: 10/21/2024



Richmond, VA

Guy A. Davis

Exhibit 1

FTI used the definition of a "settlement payment" as defined in §741(8) and §101(51A) of the bankruptcy code, to develop the following preliminary profile of the spinoff transactions that qualify for protection under the safe harbor defense pursuant to §546(e).

Definition of settlement payments pursuant to § 741(8): "settlement payment" means a preliminary settlement *payment*, a partial settlement *payment*, an interim settlement *payment*, a settlement *payment* on account, a final settlement *payment*, or any other similar *payment* commonly used in the securities trade

	Potential Qualified Settlement Payments						Total
	Defendants				Total Defendants [1]	Other 139 Affiliates	
	Covidien plc	Covidien Group Holdings	CIFSA	Covidien Sarl			
Workstream 1	-	-	1	3	3	4	7
Workstream 2	-	-	1	2	2	9	11
Workstream 3	3	-	-	13	14	20	34
Workstream 4	-	-	-	1	1	1	2
Workstream 5	-	-	-	1	1	1	2
Workstream 6	-	-	-	5	5	4	9
Workstream 7	-	1	2	-	2	-	2
Workstream 8	2	-	-	-	2	-	2
Potential Settlement Payments	5	1	4	25	30	39	69
Total Number of Project Jameson Transactions [2]							231
% Potential Settlement Payments	2.2%	0.4%	1.7%	10.8%	13.0%	16.9%	29.9%

[1] Excludes duplication created by transactions wherein the conveyor and counterparty are both defendants.

[2] For clarity, FTI divided 24 of the 206 steps into separate transactions, thereby increasing the total number of steps to 231.

Exhibit 2

Defendant's Involvement by Workstream (Number of Transactions)							
	Defendants					Other 139 Affiliates	Total
	Covidien plc	Covidien Group Holdings	CIFSA	Covidien Sarl	Total Defendants [1]		
Contributions	1	-	1	7	9	27	36
Distributions	3	2	1	16	19	30	49
Transfers	1	-	-	5	6	24	30
Formations	-	-	-	-	-	47	47
Liquidations	-	-	-	-	-	4	4
Sale of Interest	3	-	1	14	15	22	37
Other	1	2	2	5	8	20	28
Total Transactions [2]	9	4	5	47	57	174	231
% Involvement	3.9%	1.7%	2.2%	20.3%	24.7%	75.3%	

[1] Excludes duplication.

[2] For clarity, FTI divided 24 of the 206 steps into separate transactions, thereby increasing the total number of steps to 231.

Exhibit 3

Defendant's Involvement by Workstream (Number of Transactions)							
	Defendants					Other 139 Affiliates	Total
	Covidien plc	Covidien Group Holdings	CIFSA	Covidien Sarl	Total Defendants [1]		
Workstream 1	-	-	1	4	4	28	32
Workstream 2	-	-	1	4	4	41	45
Workstream 3	4	-	-	27	29	71	100
Workstream 4	-	-	-	2	2	2	4
Workstream 5	1	2	-	1	3	18	21
Workstream 6	-	-	1	9	9	11	20
Workstream 7	-	1	2	-	2	1	3
Workstream 8	4	1	-	-	4	2	6
Total Transactions [2]	9	4	5	47	57	174	231
% Involvement	3.9%	1.7%	2.2%	20.3%	24.7%	75.3%	

[1] Excludes duplication.

[2] For clarity, FTI divided 24 of the 206 steps into separate transactions, thereby increasing the total number of steps to 231.

Exhibit 4

Profile of the 206 Steps Required to Execute Mallinckrodt Spin Off	
Table of Contents	
	Page
Workstream 1	2
Workstream 2	5
Workstream 3	9
Workstream 4	17
Workstream 5	18
Workstream 6	20
Workstream 7	22
Workstream 8	23

				Profile of the 206 Steps Required to Execute Mallinckrodt Spin Off											
Steps [1]	Description [2]	Completion Date	Transaction Type			Assumptions Regarding:						Potential Settlement Payment?	Security Received for Cash?	Security Received for Other Assets?	Security /Cash Paid as Dividend?
				Conveyor	Counterpty	Consideration Conveyed			Consideration Received						
Workstream 1 - Extract non-PI Subs and other assets from MUSHI (f.k.a. KHC)															
Step 1.1.0	Ludlow Corporation forms Covidien Holdings International Corporation.	09/26/12	Formation	None	None	None	None	None	None	None	None	No	No	No	No
Step 1.1.1	Ludlow Corporation contributes its 56.628490% interest in Especialidades Medicas Kenmex S.A. de C.V. to [its subsidiary] Covidien Holdings International Corporation.	03/26/13	Contribution	Ludlow Corporation	CHIC	Especialidad es Medicas Kenmex S.A. de C.V.	None	None	CHIC	None	None	Yes	No	Yes	No
Step 1.2.1	Sarl forms a new Netherlands entity ("Mallinckrodt Netherlands Holdings B.V.").	10/01/12	Formation	None	None	None	None	None	None	None	None	No	No	No	No
Step 1.2.2 a)	Mallinckrodt Panama Distribution S.A. formed	09/13/12	Formation	None	None	None	None	None	None	None	None	No	No	No	No
Step 1.2.2 b)	Mallinckrodt Panama Distribution S.A. transferred to Mallinckrodt Netherlands Holdings B.V.	10/11/12	Transfer	3rd Party	Mallinckrodt Netherlands Holdings B.V.	Mallinckrodt Panama Distribution S.A.	None	None	None	None	Unknown	No	No	No	No
Step 1.3.1 a)	Kendall S.A. forms Mallinckrodt Panama S.A.	09/04/12	Formation	None	None	None	None	None	None	None	None	No	No	No	No
Step 1.3.1 b)	Kendall S.A. contributes the PI business to [its 100% owned subsidiary] Mallinckrodt Panama S.A. in exchange for increased capital account	03/02/13	Contribution	Kendall S.A.	Mallinckrodt Panama S.A.	None	None	Kendall S.A. PI Business	None: Incr. Capital Account Only	None	None	No	No	No	No
Step 1.3.2	Kendall S.A. distributes Mallinckrodt Panama S.A. to Covidien International (US) Holdings A LLC.	04/01/13	Distribution	Kendall S.A.	Covidien International (US) Holdings A LLC	Mallinckrodt Panama S.A.	None	None		None	None	None	No	No	No
Step 1.3.3	Covidien International (US) Holdings A LLC distributes Mallinckrodt Panama S.A. to Ludlow Corporation.	04/05/13	Distribution	Covidien International (US) Holdings A LLC	Ludlow Corporation	Mallinckrodt Panama S.A.	None	None	None	None	None	No	No	No	Yes
Step 1.4.1	Ludlow Corporation contributes the shares of Covidien International (US) Holdings A LLC to [its 100% owned subsidiary] Covidien Holdings International Corporation.	04/08/13	Contribution	Ludlow Corporation	CHIC	Covidien International (US) Holdings A LLC	None	None	None: Incr. Capital Account Only	None	None	No	No	No	No
Step 1.5.1	Ludlow Corporation contributes its 10.288614% interest in MMJ S.A. de C.V. to [its subsidiary] Covidien Holdings International Corporation.	03/26/13	Contribution	Ludlow Corporation	CHIC	MMJ S.A. de C.V.	None	None	CHIC	None	None	Yes	No	Yes	No
Step 1.6.1	Ludlow Corporation contributes its 0.000531% interest in Kendall de Mexico S.A. de C.V. to [its subsidiary] Covidien Holdings International Corporation.	03/26/13	Contribution	Ludlow Corporation	CHIC	Kendall de Mexico S.A. de C.V.	None	None	CHIC	None	None	Yes	No	Yes	No
Step 1.7.0	Sarl transfers ev3 Australia to Covidien Pty Limited	10/01/12	Transfer	Covidien Sarl	Covidien Pty Limited	ev3 Australia	None	None	None	None	Unknown	No	No	No	No
Step 1.7.1	Covidien Pty Limited forms a new Australian entity ("Mallinckrodt Australia Pty Ltd").	08/06/12	Formation	None	None	None	None	None	None	None	None	No	No	No	No
Step 1.7.2	Covidien Pty Limited contributes its PI business to [its subsidiary] Mallinckrodt Australia Pty Ltd. In exchange for 1.7M shares of Receiver	12/01/12	Contribution	Covidien Pty Limited	Mallinckrodt Australia Pty Ltd.	None	None	Covidien Pty Limited PI Business	Mallinckrodt Australia Pty Ltd.	None	None	Yes	No	Yes	No
Step 1.8.1	Ludlow Corporation sells its 45% interest in Covidien Pty Limited to Sarl.	04/25/13	Sale of Interest	Ludlow Corporation	Covidien Sarl	Covidien Pty Limited	None	None	None	Yes	None	Yes	Yes	No	No

[1] For clarity, FTI divided 24 of the 206 steps into separate transactions, thereby increasing the total number of steps to 231.

[2] Transaction descriptions come directly from the Project Jameson Plan PowerPoint deck. Clarifying comments are provided in green, where appropriate, based on FTI review of supporting documentation.

						Profile of the 206 Steps Required to Execute Mallinckrodt Spin Off										
Steps [1]	Description [2]	Completion Date	Transaction Type			Assumptions Regarding:						Potential Settlement Payment?	Security Received for Cash?	Security Received for Other Assets?	Security /Cash Paid as Dividend?	
						Consideration Conveyed			Consideration Received							
						Conveyor	Counterpty	Stock	Cash	Asset	Stock					Cash
Step 1.9.1	Ludlow Corporation sells Plastics Holding Corporation to Sarl.	04/25/13	Sale of Interest	Ludlow Corporation	Covidien Sarl	Plastics Holding Corporation	None	None		None	Yes	None	Yes	Yes	No	No
Step 1.10.1 a)	Ludlow Coated Products, LP liquidates	04/26/13	Liquidation	None	None	None	None	None		None	None	None	No	No	No	No
Step 1.10.1 b)	[Ludlow Coated Products, LP] distributing its assets and liabilities to its partners [LCP Holding GP, Coated Products GP, Georgia Packing, Inc.]	04/26/13	Distribution	Ludlow Coated Products, LP	LCP Holding GP; Coated Products GP; Georgia Packing, Inc.	None	None	Ludlow Coated Products, LP assets and liabilities		None	None	None	No	No	No	No
Step 1.10.2 a)	LCP Holding GP liquidates,	04/26/13	Liquidation	None	None	None	None	None		None	None	None	No	No	No	No
Step 1.10.2 b)	[LCP Holding GP] distributing its assets and liabilities to its partners [Ludlow Corporation, LCP, Inc.]	04/26/13	Distribution	LCP Holding GP	Ludlow Corporation; LCP, Inc.	None	None	LCP Holding GP assets and liabilities		None	None	None	No	No	No	No
Step 1.10.3	LCP, Inc. liquidates.	04/26/13	Liquidation	None	None	None	None	None		None	None	None	No	No	No	No
Step 1.11.1	Ludlow Corporation sells Chicopee plant assets and other assets and liabilities to Kendall Ludlow Holding Corporation (Company also changed name from Kendall Company Holding Corporation to Kendall Ludlow Holding Corporation on the same day).	05/03/13	Sale of Interest	Ludlow Corporation	Kendall Ludlow Holding Corporation	None	None	Ludlow Corporation Chicopee plant assets, other assets, and liabilities		None	Yes	None	No	No	No	No
Step 1.11.2	Mallinckrodt US Holdings Inc. forms Mallinckrodt US Pool LLC.	02/07/13	Formation	None	None	None	None	None		None	None	None	No	No	No	No
Step 1.12.1	Covidien Spain SL forms a new Spanish entity ("Mallinckrodt Spain S.L.").	10/29/12	Formation	None	None	None	None	None		None	None	None	No	No	No	No
Step 1.13.0	Mallinckrodt US Holdings Inc. redeems shares owned by CIFSA and Sarl.	04/26/13	Other	Mallinckrodt US Holdings Inc.	CIFSA; Covidien Sarl	None	Yes	None		Mallinckrodt US Holdings Inc.	None	None	Yes	No	No	No
Step 1.13.0.1	Mallinckrodt US Holdings Inc. makes a capital contribution to [its 100% owned subsidiary] Polyken Technologies Europe, Inc.	04/18/13	Contribution	Mallinckrodt US Holdings Inc.	Polyken Technologies Europe, Inc.	None	Yes	None		None: Incr. Capital Account Only	None	None	No	No	No	No
Step 1.13.1	Ludlow Corporation distributes its interest in Covidien Holdings International Corporation to [its parent] Mallinckrodt Inc.	04/08/13	Distribution	Ludlow Corporation	Mallinckrodt Inc.	CHIC	None	None		None	None	None	No	No	No	Yes
Step 1.13.2	Mallinckrodt Inc. distributes its interest in Covidien Holdings International Corporation to Mallinckrodt US Holdings Inc.	04/10/13	Distribution	Mallinckrodt Inc.	Mallinckrodt US Holdings Inc.	CHIC	None	None		None	None	None	No	No	No	Yes
Step 1.13.3	Mallinckrodt US Holdings Inc. contributes its interest in [its subsidiary] Polyken Technologies Europe, Inc. to [its subsidiary] Covidien Holdings International Corporation.	04/18/13	Contribution	Mallinckrodt US Holdings Inc.	CHIC	Polyken Technologies Europe, Inc.	None	None		None: Retained ownership in Receiver	None	None	No	No	No	No
Step 1.13.4	Mallinckrodt US Holdings Inc. contributes its interest in Covidien Portugal, Produtos De Saude Lda to [its 100% owned subsidiary] Covidien Holdings International Corporation.	04/18/13	Contribution	Mallinckrodt US Holdings Inc.	CHIC	Covidien Portugal, Produtos De Saude Lda	None	None		None: Incr. Capital Account Only	None	None	No	No	No	No
Step 1.13.5	Mallinckrodt US Holdings Inc. distributes its interest in Covidien Holdings International Corporation to Covidien Finance GmbH.	04/30/13	Distribution	Mallinckrodt US Holdings Inc.	CFG	CHIC	None	None		None	None	None	No	No	No	Yes

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					Profile of the 206 Steps Required to Execute Mallinckrodt Spin Off										
Steps [1]	Description [2]	Completion Date	Transaction Type	Conveyor	Counterpty	Assumptions Regarding:						Potential Settlement Payment?	Security Received for Cash?	Security Received for Other Assets?	Security /Cash Paid as Dividend?
						Consideration Conveyed			Consideration Received						
						Stock	Cash	Asset	Stock	Cash	Asset				
	Number of Potential Settlement Payments											7			
	Total Transactions in Workstream											32			
	Percent of Total											21.9%			

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[2] Transaction descriptions come directly from the Project Jameson Plan PowerPoint deck. Clarifying comments are provided in green, where appropriate, based on FTI review of supporting documentation.

Profile of the 206 Steps Required to Execute Mallinckrodt Spin Off																
Steps [1]	Description [2]	Completion Date	Transaction Type			Assumptions Regarding:						Potential Settlement Payment?	Security Received for Cash?	Security Received for Other Assets?	Security /Cash Paid as Dividend?	
						Consideration Conveyed			Consideration Received							
						Conveyor	Counterpty	Stock	Cash	Asset	Stock					Cash
Workstream 2 – Distribute PI Subs and assets from under USSC																
Step 2.1.0	Covidien VII sells its 0.9% interest in USSC to Sarl for a note denominated in USD (“Note C”).	04/27/13	Sale of Interest	Covidien VII	Covidien Sarl	USSC	None	None		None	None	Note C	Yes	No	Yes	No
Step 2.1.0.1	Covidien VII distributes Note C to Sarl.	06/03/13	Distribution	Covidien VII	Covidien Sarl	None	None	Note C		None	None	None	No	No	No	Yes
Step 2.1.1	MSCH LLC distributes the shares of Mallinckrodt Switzerland Limited to Mallinckrodt US LLC.	05/03/13	Distribution	MSCH LLC	Mallinckrodt US LLC	Mallinckrodt Switzerland Limited	None	None		None	None	None	No	No	No	Yes
Step 2.1.2	Mallinckrodt US LLC distributes the shares of Mallinckrodt Switzerland Limited to USSC.	05/06/13	Distribution	Mallinckrodt US LLC	USSC	Mallinckrodt Switzerland Limited	None	None		None	None	None	No	No	No	Yes
Step 2.1.3	MSCH LLC distributes the shares of Dritte CORSA Verwaltungsgesellschaft GmbH to Mallinckrodt US LLC.	05/03/13	Distribution	MSCH LLC	Mallinckrodt US LLC	Dritte CORSA Verwaltungs gesellschaft GmbH	None	None		None	None	None	No	No	No	Yes
Step 2.1.4	Mallinckrodt US LLC distributes the shares of Dritte CORSA Verwaltungsgesellschaft GmbH to USSC.	05/06/13	Distribution	Mallinckrodt US LLC	USSC	Dritte CORSA Verwaltungs gesellschaft GmbH	None	None		None	None	None	No	No	No	Yes
Step 2.2.0	Mallinckrodt Medical S.A. de C.V. sells its 1.666667% interest in Euro-Flex de Mexico S.A. de C.V. to Polyken Technologies Europe, Inc.	04/01/13	Sale of Interest	Mallinckrodt Medical S.A. de C.V	Polyken Technologies Europe, Inc.	Euro-Flex de Mexico S.A. de C.V.	None	None		None	Yes	None	Yes	Yes	No	No
Step 2.2.1	Mallinckrodt Medical S.A. de C.V. sells [its assets associated with] MD business to Kendall de Mexico S.A. de C.V. pursuant to an APA for \$65.8M	03/30/13	Sale of Interest	Mallinckrodt Medical S.A. de C.V	Kendall de Mexico S.A. de C.V.	None	None	Mallinckrodt Medical S.A. de C.V MD business		None	Yes: \$65.8M	None	No	No	No	No
Step 2.3.1	Covidien Nederland B.V. partially demerges (sells) its Pharma business (assets) into Mallinckrodt Nederland B.V. (purchaser) via a partial demerger under Dutch Law. In exchange for 5,000 shares in purchaser entity.	01/28/13	Other	Covidien Nederland B.V.	Mallinckrodt Nederland B.V.	None	None	Covidien Nederland B.V. Pharma business		5,000 sh. Mallinckrodt Nederland B.V.	None	None	Yes	No	Yes	No
Step 2.3.2.1	MSCH LLC transfers Mallinckrodt Benelux B.V. and Mallinckrodt Europe B.V. to Mallinckrodt Holdings B.V.	09/12/12	Transfer	MSCH LLC	Mallinckrodt Holdings B.V.	Mallinckrodt Benelux B.V.; Mallinckrodt Europe B.V	None	None		None	None	Unknown	No	No	No	No
Step 2.3.2.2 a)	Mallinckrodt Benelux B.V., Mallinckrodt Europe B.V., Mallinckrodt Operations B.V and Mallinckrodt Services B.V. merge into Mallinckrodt Holdings B.V.	09/12/12	Other	None	None	None	None	None		None	None	None	No	No	No	No
Step 2.3.2.2 b)	Mallinckrodt Italia Srl liquidates.	09/24/12	Liquidation	None	None	None	None	None		None	None	None	No	No	No	No
Step 2.3.3	Mallinckrodt Holdings B.V. partially demerges its shares in Mallinckrodt Medical B.V. to Mallinckrodt Petten Holdings B.V. (for Pharma business) via partial demerger under Dutch law. Mallinckrodt Holdings B.V. remains with Covidien.	05/03/13	Other	None	None	None	None	None		None	None	None	No	No	No	No

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Steps [1]	Description [2]	Completion Date	Transaction Type			Assumptions Regarding:						Potential Settlement Payment?	Security Received for Cash?	Security Received for Other Assets?	Security /Cash Paid as Dividend?	
				Conveyor	Counterpty	Consideration Conveyed		Consideration Received								
						Stock	Cash	Asset		Stock	Cash	Asset				
Step 2.3.4	MSCH LLC distributes its interest in Mallinckrodt Petten Holdings B.V. to Mallinckrodt US LLC.	05/03/13	Distribution	MSCH LLC	Mallinckrodt US LLC	Mallinckrodt Petten Holdings B.V.	None	None		None	None	None	No	No	No	Yes
Step 2.3.5	Mallinckrodt US LLC distributes its interest in Mallinckrodt Petten Holdings B.V. to USSC.	05/06/13	Distribution	Mallinckrodt US LLC	USSC	Mallinckrodt Petten Holdings B.V.	None	None		None	None	None	No	No	No	Yes
Step 2.4.1	MSCH LLC sells Mallinckrodt Medical Holdings (UK) Limited to USSC for cash.	04/18/13	Sale of Interest	MSCH LLC	USSC	Mallinckrodt Medical Holdings (UK) Limited	None	None		None	Yes	None	Yes	Yes	No	No
Step 2.5.1	Covidien Finland transfers its assembled workforce and personal assets (e.g., desks, chairs, computers etc.) to Mallinckrodt Netherlands Holdings B.V., Finland branch.	03/30/13	Transfer	Covidien Finland OY	Mallinckrodt Netherlands Holdings B.V.	None	None	Workforce, desk chairs, computers, etc.		None	None	Unknown	No	No	No	No
Step 2.5.2	Mallinckrodt Netherlands Holdings B.V. forms a new Finland branch.	12/13/12	Formation	None	None	None	None	None		None	None	None	No	No	No	No
Step 2.6.1	Sarl and CIFSA form a new Argentine entity ("Covidien Argentina S.A.").	10/13/12	Formation	None	None	None	None	None		None	None	None	No	No	No	No
Step 2.6.2	Mallinckrodt Medical Argentina Ltd. sells MD business to Covidien Argentina S.A.	05/01/13	Sale of Interest	Mallinckrodt Medical Argentina Ltd.	Covidien Argentina S.A.	None	None	Mallinckrodt Medical Argentina Ltd. MD		None	Yes	None	Yes	Yes	No	No
Step 2.6.3	MSCH LLC distributes shares of Mallinckrodt Medical Argentina Ltd. to Mallinckrodt US LLC	05/03/13	Distribution	MSCH LLC	Mallinckrodt US LLC	Mallinckrodt Medical Argentina Ltd.	None	None		None	None	None	No	No	No	Yes
Step 2.6.4	Mallinckrodt US LLC distributes shares of Mallinckrodt Medical Argentina Ltd. to USSC.	05/06/13	Distribution	Mallinckrodt US LLC	USSC	Mallinckrodt Medical Argentina Ltd.	None	None		None	None	None	No	No	No	Yes
Step 2.7.1	Mallinckrodt Caribe, Inc. forms a new US entity ("Mallinckrodt Caribbean, Inc.").	08/07/12	Formation	None	None	None	None	None		None	None	None	No	No	No	No
Step 2.7.2 a)	a) Mallinckrodt Caribbean, Inc. forms a branch	10/27/12	Formation	None	None	None	None	None		None	None	None	No	No	No	No
Step 2.7.2 b)	b) Mallinckrodt Caribe, Inc. contributes its PI business to [its subsidiary] Mallinckrodt Caribbean, Inc. Puerto Rico Branch.	10/27/12	Contribution	Mallinckrodt Caribe, Inc.	Mallinckrodt Caribbean, Inc.	None	None	Mallinckrodt Caribe, Inc. PI business		Mallinckrodt Caribe, Inc.	None	None	Yes	No	Yes	No
Step 2.7.4	Mallinckrodt Caribe, Inc. distributes the shares of Mallinckrodt Caribbean, Inc. to MSCH LLC.	04/18/13	Distribution	Mallinckrodt Caribe, Inc.	MSCH LLC	Mallinckrodt Caribbean, Inc.	None	None		None	None	None	No	No	No	Yes
Step 2.7.5	MSCH LLC distributes the shares of Mallinckrodt Caribbean, Inc. to Mallinckrodt US LLC.	05/03/13	Distribution	MSCH LLC	Mallinckrodt US LLC	Mallinckrodt Caribbean, Inc.	None	None		None	None	None	No	No	No	Yes

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						Consideration Conveyed		Consideration Received								
				Conveyor	Counterpty	Stock	Cash	Asset		Stock	Cash	Asset				
Step 2.7.5.1	Mallinckrodt US LLC contributes shares of Mallinckrodt Medical S.A. de C.V. to [its subsidiary] Mallinckrodt Caribbean, Inc.	05/03/13	Contribution	Mallinckrodt US LLC	Mallinckrodt Caribbean, Inc.	Mallinckrodt Medical S.A. de C.V.	None	None		Mallinckrodt Caribbean, Inc.	None	None	Yes	No	Yes	No
Step 2.7.6	Mallinckrodt US LLC distributes the shares of Mallinckrodt Caribbean, Inc. to USSC.	05/06/13	Distribution	Mallinckrodt US LLC	USSC	Mallinckrodt Caribbean, Inc.	None	None		None	None	None	No	No	No	Yes
Step 2.8.0	Auto Suture Russia, Inc. sells 99.99 percent of Covidien Eurasia LLC to Sarl and 0.01 percent to CIFSA.	09/26/12	Sale of Interest	Auto Suture Russia, Inc.	Covidien Sarl; CIFSA	Covidien Eurasia LLC	None	None		None	Yes	None	Yes	Yes	No	No
Step 2.8.1	Mallinckrodt Netherlands Holdings B.V. forms a new Russia Rep Office.	02/26/13	Formation	None	None	None	None	None		None	None	None	No	No	No	No
Step 2.8.2	Covidien Eurasia LLC sells (i) its marketing support business, (ii) certain materials, computers, equipment and office supplies, and (iii) certain vehicles to Mallinckrodt Netherlands Holdings B.V. Russia Rep Office for cash	03/30/13	Sale of Interest	Covidien Eurasia LLC	Mallinckrodt Netherlands Holdings B.V.	None	None	Marketing support business, equipment, vehicles		None	Yes	None	Yes	Yes	No	No
Step 2.9.1	Mallinckrodt US LLC forms Mallinckrodt US Holdings LLC.	12/20/12	Formation	None	None	None	None	None		None	None	None	No	No	No	No
Step 2.9.2 (a)	(a) United States Surgical Corporation contributes the economic ownership of certain historic Mallinckrodt NY liabilities and cash to [its 100% owned subsidiary] Mallinckrodt US LLC. The Orrington liabilities are specifically excluded.	05/03/13	Contribution	USSC	Mallinckrodt US LLC	None	Yes	Economic ownership of certain historic Mallinckrodt NY liabilities, excluding Orrington liabilities		None: Incr. Capital Account Only	None	None	No	No	No	No
Step 2.9.2 (b)	(b) Mallinckrodt US LLC contributes (i) all of its rights with respect to historic Mallinckrodt NY liabilities and (ii) cash received in part (a) above to [its 100% owned subsidiary] Mallinckrodt US Holdings LLC.	05/03/13	Contribution	Mallinckrodt US LLC	Mallinckrodt US Holdings LLC	None	Yes	All of Mallinckrodt US LLC's rights with respect to historic Mallinckrodt NY liabilities		None: Incr. Capital Account Only	None	None	No	No	No	No
Step 2.9.3	Mallinckrodt US LLC distributes shares of Mallinckrodt US Holdings LLC to USSC.	05/06/13	Distribution	Mallinckrodt US LLC	USSC	Mallinckrodt US Holdings LLC	None	None		None	None	None	No	No	No	Yes
Step 2.9.4	Covidien LP distributes the Harmony land, the Harmony Landfill liability and cash to USSC.	05/02/13	Distribution	Covidien LP	USSC	None	Yes	Harmony land, the Harmony Landfill liability		None	None	None	No	No	No	Yes
Step 2.9.5	USSC contributes the Harmony land, the Harmony Landfill liability and an equal amount of assets to [its subsidiary] Mallinckrodt US Holdings LLC.	05/02/13	Contribution	USSC	Mallinckrodt US Holdings LLC	None	None	Harmony land, the Harmony Landfill liability and equal amount of assets		None: Incr. Capital Account Only	None	None	Yes	No	Yes	No

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						Consideration Conveyed			Consideration Received							
						Conveyor	Counterpty	Stock	Cash	Asset	Stock					Cash
Step 2.10.0 a)	a) MSCH LLC distributes the shares of Mallinckrodt Brand Pharmaceuticals to Mallinckrodt US LLC.	05/03/13	Distribution	MSCH LLC	Mallinckrodt US LLC	Mallinckrodt Brand Pharmaceuti- cals	None	None		None	None	None	No	No	No	Yes
Step 2.10.0 b)	b) Mallinckrodt US LLC distributes the shares of Mallinckrodt Brand Pharmaceuticals to USSC.	05/06/13	Distribution	Mallinckrodt US LLC	USSC	Mallinckrodt Brand Pharmaceuti- cals	None	None		None	None	None	No	No	No	Yes
Step 2.10.1 a)	a) USSC forms Mallinckrodt Jameson Company	12/19/12	Formation	None	None	None	None	None		None	None	None	No	No	No	No
Step 2.10.1 b)	b) USSC contributes all the shares of its U.S. and non-U.S. PI subsidiaries to Mallinckrodt Jameson Company	05/13/13	Contribution	USSC	Mallinckrodt Jameson Company	USSC's U.S. and non-U.S. PI subsidiaries	None	None		Mallinckrodt Jameson Company	None	None	Yes	No	Yes	No
Step 2.10.1.1 a)	Contribution of assets to Mallinckrodt US Holdings LLC [see detail in Exhibit 5 p.84:] a) USSC contributes cash to Mallinckrodt Jameson Company to make up for the inadvertent shortfall for Step 2.9.2(a). In addition (and as more specifically described in the agreements), the following liabilities were transferred: (i) pension obligations related to the Mallinckrodt Inc. Directors Pension Plan; (ii) Tastemaker; and (iii) asbestos premises liabilities. In addition (and as more specifically described in the agreements), the following assets were transferred: (i) deposit with UnitedHealthcare; (ii) insurance receivables related to asbestos claims; and (iii) insurance receivables for asbestos product claims.]	05/24/13	Contribution	USSC	Mallinckrodt Jameson Company	None	Yes	USSC various liabilities related to pension insurance, and asbestos. USSC various assets related to UnitedHealthcare and insurance receivables related to asbestos claims.		None: Incr. Capital Account Only	None	None	No	No	No	No
Step 2.10.1.1 b)	Contribution of assets to Mallinckrodt US Holdings LLC [see detail in Exhibit 5 p.84:] b) Mallinckrodt Jameson Company contributes its right to the cash received in 2.10.1.1(a) to Mallinckrodt US Holdings LLC. Prior to Step 2.10.2, USSC settles the payable to Mallinckrodt US Holdings LLC. No other assets or liabilities from Step 2.10.1.1(a) are contributed by Mallinckrodt Jameson Company in this step.]	05/24/13	Contribution	Mallinckrodt Jameson Company	Mallinckrodt US Holdings LLC	None	None	Payable - Mallinckrodt Jameson Company's right to the cash received in 2.10.1.1(a)		None: Incr. Capital Account Only	None	None	No	No	No	No
Step 2.10.2	USSC distributes the shares of Mallinckrodt Jameson Company to Sarl.	05/24/13	Distribution	USSC	Covidien Sarl	Mallinckrodt Jameson Company	None	None		None	None	None	No	No	No	Yes
Number of Potential Settlement Payments												11				
Total Transactions in Workstream												45				
Percent of Total												24.4%				

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Steps [1]	Description [2]	Completion Date	Transaction Type			Assumptions Regarding:						Potential Settlement Payment?	Security Received for Cash?	Security Received for Other Assets?	Security /Cash Paid as Dividend?	
						Consideration Conveyed			Consideration Received							
						Conveyor	Counterpty	Stock	Cash	Asset	Stock					Cash
Workstream 3 – Extract PI subs and assets from foreign Covidien groups																
Step 3.1.2	Kendall SAS sells the shares of Covidien Imaging France to Sarl.	05/30/13	Sale of Interest	Kendall SAS	Covidien Sarl	Covidien Imaging France	None	None		None	Yes	None	Yes	Yes	No	No
Step 3.2.1	Covidien (UK) Commercial Ltd. forms a new UK entity ("Mallinckrodt UK Commercial Ltd.").	10/12/12	Formation	None	None	None	None	None		None	None	None	No	No	No	No
Step 3.2.2	Covidien (UK) Commercial Ltd. contributes its Pharma and Imaging business to Mallinckrodt UK Commercial Ltd. in exchange for shares in Mallinckrodt Commercial Ltd.	03/30/13	Contribution	Covidien (UK) Commercial Ltd.	Mallinckrodt UK Commercial Ltd.	None	None	Covidien (UK) Commercial Ltd. PI business		Mallinckrodt Commercial Ltd.	None	None	Yes	No	Yes	No
Step 3.2.3	Covidien (UK) Commercial Ltd. sells the shares of Mallinckrodt UK Commercial Ltd. to CDK UK Limited.	04/18/13	Sale of Interest	Covidien (UK) Commercial Ltd.	CDK UK Limited	Mallinckrodt UK Commercial Ltd.	None	None		None	Yes	None	Yes	Yes	No	No
Step 3.2.3.1	Covidien UK Limited makes a distribution to CDK UK to ensure that CDK UK has sufficient reserves to enable the distribution of Mallinckrodt UK Commercial Ltd. at step 3.2.4.	03/01/13	Distribution	Covidien UK Limited	CDK UK Limited	None	Yes	None		None	None	None	No	No	No	Yes
Step 3.2.4	CDK U.K. Limited distributes the shares of Mallinckrodt UK Commercial Ltd. to Sarl and Covidien VII (Denmark) ApS.	04/23/13	Distribution	CDK UK Limited	Covidien Sarl; Covidien VII (Denmark) ApS	Mallinckrodt UK Commercial Ltd.	None	None		None	None	None	No	No	No	Yes
Step 3.2.5	Covidien VII (Denmark) ApS sells the shares of Mallinckrodt UK Commercial Ltd. to Sarl for a note denominated in USD ("Note D").	04/24/13	Sale of Interest	Covidien VII (Denmark) ApS	Covidien Sarl	Mallinckrodt UK Commercial Ltd.	None	None		None	None	Note D	Yes	No	Yes	No
Step 3.2.5.1	Covidien VII (Denmark) ApS distributes Note D to Sarl.	06/03/13	Distribution	Covidien VII (Denmark) ApS	Covidien Sarl	None	None	Note D		None	None	None	No	No	No	Yes
Step 3.3.1	ev3 B.V. files a check the box election to be treated as a disregarded entity.	04/30/12	Other	None	None	None	None	None		None	None	None	No	No	No	No
Step 3.3.2	MSCH LLC sells its 18.2% interest in Covidien Japan, Inc. to ev3 B.V.	03/19/13	Sale of Interest	MSCH LLC	ev3 B.V.	Covidien Japan, Inc. (18.2%)	None	None		None	Yes	None	Yes	Yes	No	No
Step 3.3.3	Sarl forms a new Japanese entity ("Mallinckrodt Japan Co. Ltd").	08/22/12	Formation	None	None	None	None	None		None	None	None	No	No	No	No
Step 3.3.3.1	Sarl transfers Mallinckrodt Japan Co. Ltd to Covidien Finance GmbH.	03/19/13	Transfer	Covidien Sarl	CFG	Mallinckrodt Japan Co. Ltd	None	None		None	Yes	None	Yes	Yes	No	No
Step 3.3.4	Covidien Japan, Inc. sells its PI business to Mallinckrodt Japan Co. Ltd.	04/01/13	Sale of Interest	Covidien Japan, Inc.	Mallinckrodt Japan Co. Ltd.	None	None	Covidien Japan, Inc. PI business		None	Yes	None	Yes	Yes	No	No
Step 3.4.0	Covidien Group Sarl incorporates a new limited company, Mallinckrodt Ireland Limited.	03/15/13	Formation	None	None	None	None	None		None	None	None	No	No	No	No

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						Consideration Conveyed			Consideration Received							
						Conveyor	Counterpty	Stock	Cash	Asset	Stock					Cash
Step 3.4.0.1	NPBIH and the Swiss branch (i) clearly identify/agree the amount of the existing loan between the parties which relates to the MMII acquisition (\$283.7m)(Tranche A), and remainder of the amount outstanding (\$545.5) (Tranche B) and (ii) verify that the book value of the shares in MMII exceeds the amount of Tranche A.	04/15/13	Other	None	None	None	None	None		None	None	None	No	No	No	No
Step 3.4.1	Mallinckrodt Medical Imaging Ireland (“MMII”), Mallinckrodt Medical (“MM”), Nellcor Puritan Bennett Ireland (“NPBI”) and Mallinckrodt International Financial Services Company ("MIFSC") distribute their surplus to Nellcor Puritan Bennett Ireland Holdings (“NPBIH”).	03/14/13	Distribution	MMII; MM; NPBI; MIFSC	NPBIH	None	Yes	None		None	None	None	No	No	No	Yes
Step 3.4.7 a)	NPBIH distributes sideways its 100% beneficial interest in the shares of MMII and associated debt (Tranche A) to Mallinckrodt Ireland Limited.	05/06/13	Distribution	NPBIH	Mallinckrodt Ireland Limited	MMII	None	Tranche A		None	None	None	No	No	No	Yes
Step 3.4.7 b)	In exchange, Mallinckrodt Ireland Limited issues shares to NPBIH’s shareholders, Covidien Group Sarl and Valera Holdings Sarl to the value of the difference between the book value of the shares in MMII and the value of Tranche A. As Valera Holdings Sarl holds its shareholding interest in NPBIH on trust for Covidien Group Sarl, it will acknowledge to Covidien Group Sarl that any Mallinckrodt Ireland Limited shares it receives as a result of this step will also be held on trust for Covidien Group Sarl.	05/06/13	Distribution	Mallinckrodt Ireland Limited	Covidien Sarl; Valera Holdings Sarl	Mallinckrodt Ireland Limited	None	None		None	None	None	No	No	No	Yes
Step 3.4.8	Valera Holdings Sarl transfers its shares in Mallinckrodt Ireland Limited to Covidien Group Sarl in accordance with Covidien Group Sarl’s instructions. As these shares are held by Valera Holdings Sarl on trust for Covidien Group Sarl, no consideration will be paid for the transfer.	05/06/13	Transfer	Valera Holdings Sarl	Covidien Sarl	Mallinckrodt Ireland Limited	None	None		None	None	Unknown	No	No	No	No
Step 3.5.0	NPB (Melville) ULC (“NPB Melville”) amalgamates with THG Canada with the new company named THG Canada.	10/01/12	Other	None	None	None	None	None		None	None	None	No	No	No	No
Step 3.5.0.1 a)	(a) THG Canada forms a new Canadian unlimited liability company (“Mallinckrodt Canada ULC”) which makes a check-the-box election.	07/19/12	Formation	None	None	None	None	None		None	None	None	No	No	No	No
Step 3.5.0.1 b)	(b) THG Canada contributes its PI assets and liabilities to Mallinckrodt Canada ULC in exchange for shares.	10/01/12	Contribution	THG Canada	Mallinckrodt Canada ULC	None	None	THG Canada PI assets and liabilities		Mallinckrodt Canada ULC	None	None	Yes	No	Yes	No
Step 3.5.1.1	USSC Medical re-denominates its share capital from DEM to Euro and increases its capital by at least EUR 10.97 to enable the exact 67/33 share ratio split at step 3.5.2.	01/03/13	Other	None	None	None	None	None		None	None	None	No	No	No	No

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						Consideration Conveyed			Consideration Received							
						Conveyor	Counterpty	Stock	Cash	Asset	Stock					Cash
Step 3.5.2 a)	a) THG Canada will sell shares in USSC Germany representing in the aggregate approximately \$208m CAD in value to its two shareholders, Covidien VII and Covidien Canada Holdings (B) Cooperatie U.A., on a pro rata basis, in consideration for Covidien VII and Covidien Canada Holdings (B) Cooperatie U.A. assuming in the aggregate approximately \$208m CAD of THG Canada's liability to Ludlow Technical Products Canada ("Ludlow"); and	03/15/13	Sale of Interest	THG Canada	Covidien VII; Covidien Canada Holdings (B) Cooperatie U.A.	USSC Germany	None	None		None	None	Counterparties assuming \$208m CAD of THG Canada's liability to Ludlow	Yes	No	Yes	No
Step 3.5.2 b)	b) THG Canada will dividend its remaining shares in USSC Germany to Covidien VII and Covidien Canada Holdings (B) Cooperatie U.A. on a pro rata basis.	03/15/13	Distribution	THG Canada	Covidien VII; Covidien Canada Holdings (B) Cooperatie U.A.	USSC Germany	None	None		None	None	None	No	No	No	Yes
Step 3.5.2.1	Covidien VII and Covidien Canada Holdings (B) Cooperatie U.A. sell USSC Medical to plc for notes denominated in USD ("Note G1 and Note G2").	03/18/13	Sale of Interest	Covidien VII; Covidien Canada Holdings (B) Cooperatie U.A.	Covidien plc	USSC Medical	None	None		None	None	Note G1 and Note G2	Yes	No	Yes	No
Step 3.5.2.2 a)	a) Covidien VII and Covidien Canada Holdings (B) Cooperatie U.A. sell a portion of Note G1 and Note G2 representing approximately \$208m CAD in value to Sarl in consideration for Sarl assuming the \$208m liability to Ludlow. Sarl then allocates the \$208m liability to Ludlow to its Swiss Branch; and	03/25/13	Sale of Interest	Covidien VII; Covidien Canada Holdings (B) Cooperatie U.A.	Covidien Sarl	None	None	Portion of Note G1 and Note G2		None	None	Covidien Sarl assuming the \$208m liability to Ludlow	Yes	No	Yes	No
Step 3.5.2.2 b) (i)	b) (i) Covidien VII distributes the remaining portion of Note G1 to Covidien Group Sarl (ii) Covidien Canada Holdings (B) Cooperatie U.A. distributes remaining portion of Note G2 to Covidien Group Sarl.	05/16/13	Distribution	Covidien VII	Covidien Sarl	None	None	Note G1		None	None	None	No	No	No	Yes
Step 3.5.2.2 b) (ii)	(ii) Covidien Canada Holdings (B) Cooperatie U.A. distributes remaining portion of Note G2 to Covidien Group Sarl.	06/03/13	Distribution	Covidien Canada Holdings (B) Cooperatie U.A.	Covidien Sarl	None	None	Note G2		None	None	None	No	No	No	Yes
Step 3.5.3.1	Mallinckrodt Holdings B.V. redeems the preferred shares owned by Covidien Deutschland Manufacturing GmbH.	04/02/13	Sale of Interest	Mallinckrodt Holdings B.V.	Covidien Deutschland Manufacturing GmbH.	None	Yes	None		Mallinckrodt Holdings B.V.	None	None	Yes	Yes	No	No
Step 3.5.4	USSC Medical GmbH forms a new German entity ("Mallinckrodt Deutschland GmbH").	10/19/12	Formation	None	None	None	None	None		None	None	None	No	No	No	No
Step 3.5.5	Spin-off of the PI business to Mallinckrodt Deutschland GmbH.	04/02/13	Other	Covidien Deutschland GmbH	Mallinckrodt Deutschland GmbH	None	None	Covidien Deutschland GmbH PI business		None	None	None	No	No	No	No
Step 3.5.6 a)	Sarl forms a new German entity ("Mallinckrodt Deutschland Holdings GmbH"):	10/19/12	Formation	None	None	None	None	None		None	None	None	No	No	No	No

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				Consideration Conveyed				Consideration Received								
				Conveyor	Counterpty	Stock	Cash	Asset	Stock	Cash	Asset					
Step 3.5.6 b)	the equity [of its subsidiary Mallinckrodt Deutschland Holdings GmbH] is injected through cash contribution.	10/19/12	Contribution	Covidien Sarl	Mallinckrodt Deutschland Holdings GmbH	None	Yes	None		Mallinckrodt Deutschland Holdings GmbH	None	None	Yes	Yes	No	No
Step 3.5.6.1	Sarl transfers Mallinckrodt Deutschland Holdings GmbH to Covidien plc in exchange for cash.	03/21/13	Sale of Interest	Covidien Sarl	Covidien plc	Mallinckrodt Deutschland Holdings GmbH	None	None		None	Yes	None	Yes	Yes	No	No
Step 3.5.7 a)	USSC Medical GmbH transfers shares of Mallinckrodt Deutschland GmbH to Mallinckrodt Deutschland Holdings GmbH by means of a spin off.	05/15/13	Transfer	USSC Medical GmbH	Mallinckrodt Deutschland Holdings GmbH	Mallinckrodt Deutschland GmbH	None	None		None	None	Unknown	No	No	No	No
Step 3.5.7 b)	Mallinckrodt Deutschland Holdings GmbH issues shares to plc as a result of the partial demerger.	05/15/13	Distribution	Mallinckrodt Deutschland Holdings GmbH	Covidien plc	Mallinckrodt Deutschland Holdings GmbH	None	None		None	None	None	No	No	No	Yes
Step 3.5.8	Covidien plc sells Mallinckrodt Deutschland Holdings GmbH to Sarl for a note (Note F) with the consideration set-off against Note G1.	05/15/13	Sale of Interest	Covidien plc	Covidien Sarl	Mallinckrodt Deutschland Holdings GmbH	None	None		None	None	Note F, consideration set-off against Note G1	Yes	No	Yes	No
Step 3.6.1	Covidien VII (Denmark) ApS makes an interim distribution of its THG Canada shares to Sarl.	06/03/13	Distribution	Covidien VII (Denmark) ApS	Covidien Sarl	THG Canada	None	None		None	None	None	No	No	No	Yes
Step 3.6.2	Sarl contributes its THG Canada shares to Covidien Canada Holdings (B) Cooperatie U.A. in exchange for Covidien Canada Holdings (B) Cooperatie U.A. membership interests.	06/04/13	Contribution	Covidien Sarl	Covidien Canada Holdings (B) Cooperatie U.A.	THG Canada	None	None		Covidien Canada Holdings (B) Cooperatie U.A.	None	None	Yes	No	Yes	No
Step 3.7.3	Covidien Pty Limited sells the shares of Mallinckrodt Australia Pty Ltd to Sarl in exchange for a note (“Note H”).	04/26/13	Sale of Interest	Covidien Pty Limited	Covidien Sarl	Mallinckrodt Australia Pty Ltd	None	None		None	None	Note H	Yes	No	Yes	No
Step 3.7.4	Covidien Pty Limited declares and pays a dividend equal to the value of Note H by distribution Note H to S+E137	04/29/13	Distribution	Covidien Pty Limited	Covidien Sarl	None	None	Note H		None	None	None	No	No	No	Yes
Step 3.9.1	Mallinckrodt do Brasil Ltda. spins off its Non-PI business (i.e., its Medical devices line of product) at book value. The spun-off portion of Mallinckrodt do Brasil Ltda. is merged into Auto Suture do Brasil Ltda.	04/30/13	Other	Mallinckrodt do Brasil Ltda.	Auto Suture do Brasil Ltda.	None	None	Mallinckrodt do Brasil Ltda. Non-PI business		None	None	None	No	No	No	No
Step 3.10.1	Sarl forms Mallinckrodt Group Sarl.	10/01/12	Formation	None	None	None	None	None		None	None	None	No	No	No	No
Step 3.10.2	Mallinckrodt Group Sarl and Mallinckrodt Netherlands Holdings B.V. form a new Chilean entity (“Comercializadora Mallinckrodt Chile Limitada”).	11/22/12	Formation	None	None	None	None	None		None	None	None	No	No	No	No
Step 3.10.3	Comercial Kendall Limitada sells PI Business to Comercializadora Mallinckrodt Chile Limitada	05/01/13	Sale of Interest	Comercial Kendall Limitada	Comercializadora Mallinckrodt Chile Limitada	None	None	Comercial Kendall Limitada PI Business		None	Yes	None	Yes	Yes	No	No
Step 3.12.1	Mallinckrodt Group Sarl forms Mallinckrodt Colombia SAS.	11/19/12	Formation	None	None	None	None	None		None	None	None	No	No	No	No

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						Profile of the 206 Steps Required to Execute Mallinckrodt Spin Off										
Steps [1]	Description [2]	Completion Date	Transaction Type			Assumptions Regarding:						Potential Settlement Payment?	Security Received for Cash?	Security Received for Other Assets?	Security /Cash Paid as Dividend?	
						Consideration Conveyed			Consideration Received							
						Conveyor	Counterpty	Stock	Cash	Asset	Stock					Cash
Step 3.12.2	Covidien Colombia SA sells its PI business to Mallinckrodt Colombia SAS.	03/30/13	Sale of Interest	Covidien Colombia SA	Mallinckrodt Colombia SAS.	None	None	Covidien Colombia SA PI Business	None	Yes	None	Yes	Yes	No	No	
Step 3.13.1	Covidien Danmark A/S transfers its assembled workforce and personal assets (e.g., desks, chairs, computers etc.) to Mallinckrodt Netherlands Holdings B.V., Denmark Branch.	03/30/13	Transfer	Covidien Danmark A/S	Mallinckrodt Netherlands Holdings B.V.	None	None	Covidien Danmark A/S workforce and personal assets	None	None	Unknown	No	No	No	No	
Step 3.13.2	Mallinckrodt Netherlands Holdings B.V. forms a new Denmark branch.	11/12/12	Formation	None	None	None	None	None	None	None	None	No	No	No	No	
Step 3.14.1	Covidien Hong Kong Limited forms a new Hong Kong entity (“Mallinckrodt Hong Kong Limited”).	09/06/12	Formation	None	None	None	None	None	None	None	None	No	No	No	No	
Step 3.14.2	Mallinckrodt Hong Kong Limited forms	03/05/13 04/05/13	Formation	None	None	None	None	None	None	None	None	No	No	No	No	
Step 3.14.2.1	Covidien (Thailand) Limited sells its PI business to Mallinckrodt Hong Kong Limited	03/30/13	Sale of Interest	Covidien (Thailand) Limited	Mallinckrodt Hong Kong Limited	None	None	Covidien (Thailand) Limited PI Business	None	Yes	None	Yes	Yes	No	No	
Step 3.14.3	Covidien Hong Kong Limited sells its PI business to Mallinckrodt Hong Kong Limited.	03/30/13	Sale of Interest	Covidien Hong Kong Limited	Mallinckrodt Hong Kong Limited	None	None	Covidien Hong Kong Limited PI Business	None	Yes	None	Yes	Yes	No	No	
Step 3.14.4	Covidien Hong Kong Limited sells shares of Mallinckrodt Hong Kong Limited to Mallinckrodt Group Sarl.	03/02/13	Sale of Interest	Covidien Hong Kong Limited	Mallinckrodt Group Sarl	Mallinckrodt Hong Kong Limited	None	None	None	Yes	None	Yes	Yes	No	No	
Step 3.15.1	Mallinckrodt Hong Kong Limited and Mallinckrodt Group Sarl form a new Indian entity (“Mallinckrodt Pharmaceuticals India Private Limited”).	11/27/12	Formation	None	None	None	None	None	None	None	None	No	No	No	No	
Step 3.15.2	Covidien Healthcare India Private Limited transfers its PI marketing support functions (accrued liabilities and personal assets) to Mallinckrodt India at book value.	04/27/13	Transfer	Covidien Healthcare India Private Limited	Mallinckrodt India	None	None	Covidien Healthcare India Private Limited PI marketing support functions	None	None	Unknown	No	No	No	No	
Step 3.15.3	Mallinckrodt Hong Kong Limited pays a cessation fee to Covidien Healthcare India Private Limited in respect of certain of its PI distribution rights in India.	06/01/13	Other	Mallinckrodt Hong Kong Limited	Covidien Healthcare India Private Limited	None	Cessation Fee	None	None	None	PI distribution rights in India	No	No	No	No	
Step 3.17.1	Covidien Italia S.p.A. forms a new Italian entity (“Mallinckrodt Italia S.p.A.”).	10/18/12	Formation	None	None	None	None	None	None	None	None	No	No	No	No	
Step 3.17.2	Covidien Italia S.p.A. contributes its PI business to [its subsidiary] Mallinckrodt Italia S.p.A.	04/01/13	Contribution	Covidien Italia S.p.A.	Mallinckrodt Italia S.p.A	None	None	Covidien Italia S.p.A. PI business	Mallinckrodt Italia S.p.A	None	None	Yes	No	Yes	No	
Step 3.17.3	Covidien Italia S.p.A. distributes the shares of Mallinckrodt Italia S.p.A. to Sarl who then allocates the shares to the Italian branch, and Auto Suture Belgium.	05/16/13	Distribution	Covidien Italia S.p.A.	Covidien Sarl; Auto Suture Belgium	Mallinckrodt Italia S.p.A	None	None	None	None	None	No	No	No	Yes	
Step 3.17.4	Auto Suture Belgium distributes the shares of Mallinckrodt Italia S.p.A. to Valera Holdings.	05/16/13	Distribution	Auto Suture Belgium	Valera Holdings Sarl	Mallinckrodt Italia S.p.A	None	None	None	None	None	No	No	No	Yes	

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Steps [1]	Description [2]	Completion Date	Transaction Type	Assumptions Regarding:					Potential Settlement Payment?	Security Received for Cash?	Security Received for Other Assets?	Security /Cash Paid as Dividend?				
				Consideration Conveyed		Consideration Received										
				Conveyor	Counterpty	Stock	Cash	Asset	Stock	Cash	Asset					
Step 3.17.5	Valera Holdings distributes, and the Italian branch reallocates, the shares of Mallinckrodt Italia S.p.A. to Sarl.	05/16/13	Distribution	Valera Holdings Sarl	Covidien Sarl	Mallinckrodt Italia S.p.A	None	None	None	None	None	None	No	No	No	Yes
Step 3.18.1	CFG forms a new Korean entity ("Mallinckrodt Korea, Inc.").	12/11/12	Formation	None	None	None	None	None	None	None	None	None	No	No	No	No
Step 3.18.2	Covidien Korea, Inc. sells its PI business to Mallinckrodt Korea, Inc.	03/30/13	Sale of Interest	Covidien Korea	Mallinckrodt Korea, Inc.	None	None	Covidien Korea PI business	None	Yes	None	Yes	Yes	Yes	No	No
Step 3.21.1	KMS Colon, Panama SA sells its PI business to Mallinckrodt Panama Distribution S.A.	03/02/13	Sale of Interest	KMS Colon	Mallinckrodt Panama Distribution S.A.	None	None	KMS Colon PI Business	None	Yes	None	Yes	Yes	Yes	No	No
Step 3.21.2	KMS Montevideo, Uruguay SA transfers its PI distribution business to Mallinckrodt Panama Distribution S.A.	05/01/13	Transfer	KMS Montevideo, Uruguay SA	Mallinckrodt Panama Distribution S.A.	None	None	KMS Montevideo, Uruguay SA PI distribution business	None	None	Unknown	No	No	No	No	No
Step 3.21.3	Covidien Peru SA transfers its PI distribution business to Mallinckrodt Panama Distribution S.A.	05/01/13	Transfer	Covidien Peru SA	Mallinckrodt Panama Distribution S.A.	None	None	Covidien Peru SA PI distribution business	None	None	Unknown	No	No	No	No	No
Step 3.23.1	Covidien Saglik A.S. and an individual form a new Turkish entity ("Mallinckrodt Saglik A.S.").	12/10/12	Formation	None	None	None	None	None	None	None	None	No	No	No	No	No
Step 3.23.2 a)	Covidien Saglik A.S. subscribes for shares in Mallinckrodt Saglik A.S.	04/01/13	Other	Covidien Saglik A.S.	Mallinckrodt Saglik A.S.	None	Yes	None	Mallinckrodt Saglik A.S.	None	None	Yes	Yes	Yes	No	No
Step 3.23.2 b)	Mallinckrodt Saglik A.S. uses proceeds from the subscription to acquire Covidien Saglik A.S.'s PI business.	04/01/13	Sale of Interest	Mallinckrodt Saglik A.S.	Covidien Saglik A.S.	None	Yes	None	None	None	Covidien Saglik A.S. PI Business	Yes	Yes	Yes	No	No
Step 3.23.3	Covidien Saglik A.S. and an individual sell the shares of Mallinckrodt Saglik A.S. to Sarl.	03/31/13	Sale of Interest	Covidien Saglik A.S.	Covidien Sarl	Mallinckrodt Saglik A.S.	None	None	None	Yes	None	Yes	Yes	Yes	No	No
Step 3.24.1	Covidien Polska forms a new Polish entity ("Mallinckrodt S.p.z.o.o.").	11/27/12	Formation	None	None	None	None	None	None	None	None	No	No	No	No	No
Step 3.24.1.1	Covidien Polska sells Mallinckrodt S.p.z.o.o. to Valera Holdings Sarl.	12/18/12	Sale of Interest	Covidien Polska	Valera Holdings Sarl	Mallinckrodt S.p.z.o.o.	None	None	None	Yes	None	Yes	Yes	Yes	No	No
Step 3.24.2	Covidien Polska forms a new Poland branch.	12/21/12	Formation	None	None	None	None	None	None	None	None	No	No	No	No	No
Step 3.24.3 a)	Covidien Polska S.p.z.o.o. transfers its Pharma and Imaging business (Covidien Poland PI branch) to Mallinckrodt S.p.z.o.o. by way of a partial demerger.	04/29/13	Transfer	Covidien Polska S.p.z.o.o.	Mallinckrodt S.p.z.o.o.	None	None	Covidien Polska S.p.z.o.o. PI business	None	None	Unknown	No	No	No	No	No
Step 3.24.3 b)	Mallinckrodt S.p.z.o.o. issues shares to Valera Holdings Sarl as a result of the partial demerger.	04/29/13	Other	Mallinckrodt S.p.z.o.o.	Valera Holdings Sarl	Mallinckrodt S.p.z.o.o.	None	None	None	None	None	No	No	No	No	Yes
Step 3.24.4	Valera Holdings distributes the shares of Mallinckrodt S.p.z.o.o. as a dividend to Sarl.	05/20/13	Distribution	Valera Holdings Sarl	Covidien Sarl	Mallinckrodt S.p.z.o.o.	None	None	None	None	None	None	No	No	No	Yes

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Steps [1]	Description [2]	Completion Date	Transaction Type			Assumptions Regarding:						Potential Settlement Payment?	Security Received for Cash?	Security Received for Other Assets?	Security /Cash Paid as Dividend?	
						Consideration Conveyed			Consideration Received							
				Conveyor	Counterpty	Stock	Cash	Asset		Stock	Cash	Asset				
Step 3.25.1	Covidien Private Limited transfers its PI business (exclusive of the distribution rights in the Korean market) to Mallinckrodt Hong Kong Limited.	03/30/13	Transfer	Covidien Private Limited	Mallinckrodt Hong Kong Limited	None	None	Covidien Private Limited PI Business		None	None	Unknown	No	No	No	No
Step 3.25.2	Covidien Private Limited transfers its Pharma distribution rights for the Korean market to Mallinckrodt Korea, Inc.	03/30/13	Transfer	Covidien Private Limited	Mallinckrodt Korea, Inc.	None	None	Covidien Private Limited distribution rights		None	None	Unknown	No	No	No	No
Step 3.26.1	Mallinckrodt Netherlands Holdings forms a new Slovakia Branch.	01/18/13	Formation	None	None	None	None	None		None	None	None	No	No	No	No
Step 3.26.2	Covidien ECE, S.R.O. transfers its PI business to Mallinckrodt Netherlands Holdings, Slovakia Branch.	03/30/13	Transfer	Covidien ECE, S.R.O.	Mallinckrodt Netherlands Holdings B.V.	None	None	Covidien ECE, S.R.O. PI business		None	None	Unknown	No	No	No	No
Step 3.27.1	Covidien Proprietary Limited forms a new South African entity ("Mallinckrodt Proprietary Limited").	10/11/12	Formation	None	None	None	None	None		None	None	None	No	No	No	No
Step 3.27.2	Covidien Proprietary Limited contributes its Pharma and Imaging business to Mallinckrodt Proprietary Limited.	03/30/13	Contribution	Covidien Proprietary Limited	Mallinckrodt Proprietary Limited	None	None	Covidien Proprietary Limited PI Business		Mallinckrodt Proprietary Limited	None	None	Yes	No	Yes	No
Step 3.27.3	Covidien Proprietary Limited distributes the shares of Mallinckrodt Proprietary Limited to Covidien VII (Denmark) ApS.	04/22/13	Distribution	Covidien Proprietary Limited	Covidien VII (Denmark) ApS	Mallinckrodt Proprietary Limited	None	None		None	None	None	No	No	No	Yes
Step 3.27.4	Covidien VII (Denmark) ApS sells the shares of Mallinckrodt Proprietary Limited to Sarl for a note denominated in USD ("Note E").	04/26/13	Sale of Interest	Covidien VII (Denmark) ApS	Covidien Sarl	Mallinckrodt Proprietary Limited	None	None		None	None	Note E	Yes	No	Yes	No
Step 3.27.5	Covidien VII (Denmark) ApS distributes Note E to Sarl.	06/03/13	Distribution	Covidien VII (Denmark) ApS	Covidien Sarl	None	None	Note E		None	None	None	No	No	No	Yes
Step 3.28.3	Covidien Spain SL sells the shares of Mallinckrodt Spain S.L. to Valera Holdings and Sarl.	02/18/13	Sale of Interest	Covidien Spain SL	Valera Holdings Sarl; Covidien Sarl	Mallinckrodt Spain S.L.	None	None		None	Yes	None	Yes	Yes	No	No
Step 3.28.3.1 a)	Covidien Spain SL transfers its Pharma and Imaging business to Mallinckrodt Spain S.L. by way of a partial demerger.	04/29/13	Transfer	Covidien Spain SL	Mallinckrodt Spain S.L.	None	None	Covidien Spain SL PI business		None	None	Unknown	No	No	No	No
Step 3.28.3.1 b)	Mallinckrodt Spain S.L. issues shares to Valera Holdings Sarl and Covidien Group Sarl as a result of the partial demerger.	04/29/13	Other	Mallinckrodt Spain S.L.	Valera Holdings Sarl; Covidien Sarl	Mallinckrodt Spain S.L.	None	None		None	None	None	No	No	No	Yes
Step 3.28.4	Valera Holdings transfers the shares of Mallinckrodt Spain S.L. to Sarl for USD 1.	05/30/13	Transfer	Valera Holdings Sarl	Covidien Sarl	Mallinckrodt Spain S.L.	None	None		None	Yes	None	Yes	Yes	No	No
Step 3.29.1	Covidien Sverige AB forms a new Swedish entity ("Mallinckrodt Sverige AB").	10/18/12	Formation	None	None	None	None	None		None	None	None	No	No	No	No
Step 3.29.2	Covidien Sverige AB contributes its Pharma and Imaging business to [its subsidiary] Mallinckrodt Sverige AB at tax book value.	03/30/13	Contribution	Covidien Sverige AB	Mallinckrodt Sverige AB	None	None	Covidien Sverige AB PI Business		Mallinckrodt Sverige AB	None	None	Yes	No	Yes	No

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Steps [1]	Description [2]	Completion Date	Transaction Type			Assumptions Regarding:						Potential Settlement Payment?	Security Received for Cash?	Security Received for Other Assets?	Security /Cash Paid as Dividend?	
						Consideration Conveyed			Consideration Received							
						Conveyor	Counterpty	Stock	Cash	Asset	Stock					Cash
Step 3.29.3	Covidien Sverige AB distributes the shares of Mallinckrodt Sverige AB to Sarl at book value for legal purposes.	05/20/13	Distribution	Covidien Sverige AB	Covidien Sarl	Mallinckrodt Sverige AB	None	None		None	None	None	No	No	No	Yes
Step 3.30.1	Covidien Norge AS transfers its assembled workforce and personal assets (e.g., desks, chairs, computers, etc.) to Mallinckrodt Netherlands Holdings, Norway Branch.	03/30/13	Transfer	Covidien Norge AS	Mallinckrodt Netherlands Holdings B.V.	None	None	Covidien Norge AS assembled workforce and personal assets		None	None	Unknown	No	No	No	No
Step 3.30.2	Mallinckrodt Netherlands Holdings B.V. forms a new Norway branch.	12/20/12	Formation	None	None	None	None	None		None	None	None	No	No	No	No
Step 3.31.1	Mallinckrodt Hong Kong Limited forms Mallinckrodt Medical Consulting (Shanghai) Co., Ltd.	02/05/13	Formation	None	None	None	None	None		None	None	None	No	No	No	No
Step 3.31.2	Covidien Healthcare International Trading (Shanghai) Co. Ltd. transfers China based marketing support employees and related assets and liabilities to Mallinckrodt Medical Consulting (Shanghai) Co Ltd at book value.	06/01/13	Transfer	Covidien Healthcare International Trading Co. Ltd.	Mallinckrodt Medical Consulting	None	None	Covidien Healthcare International Trading Co. Ltd. China based marketing support employees and related assets and liabilities		None	None	Unknown	No	No	No	No
Step 3.31.3	Covidien Healthcare International Trading (Shanghai) Co. Ltd. transfers goodwill associated with the China marketing support business and certain promoter fee liabilities to Mallinckrodt Hong Kong Limited Ltd [sic.] at fair market value.	06/01/13	Transfer	Covidien Healthcare International Trading Co. Ltd.	Mallinckrodt Hong Kong Limited	None	None	Covidien Healthcare International Trading Co. Ltd. goodwill associated with the China marketing support business and certain promoter fee liabilities		None	None	Unknown	No	No	No	No
Step 3.34.1	Mallinckrodt Netherlands Holdings B.V. forms Czech Republic branch.	03/04/13	Formation	None	None	None	None	None		None	None	None	No	No	No	No
Number of Potential Settlement Payments												34				
Total Transactions in Workstream												100				
Percent of Total												34.0%				

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						Consideration Conveyed			Consideration Received						
						Conveyor	Counterpty	Stock	Cash	Asset	Stock				
Workstream 4 – Consolidation of U.S. Groups															
Step 4.2 a)	Mallinckrodt Jameson Company merges with and into Mallinckrodt US Holdings Inc.,	05/24/13	Other		None	None	None	None	None	None	None	No	No	No	No
Step 4.2 b)	with Mallinckrodt US Holdings Inc. surviving and issuing shares to Sarl.	05/24/13	Other		Mallinckrodt US Holdings Inc.	Covidien Sarl	Mallinckrodt US Holdings Inc	None	None		None	No	No	No	Yes
Step 4.2.1 a)	Sarl contributes shares of Mallinckrodt US Holdings Inc. to Heartstone Services GmbH,	05/24/13	Contribution		Covidien Sarl	Heartstone Services GmbH	Mallinckrodt US Holdings Inc	None	None		Heartstone Services GmbH	Yes	No	Yes	No
Step 4.2.1 b)	which then contributes the same shares on to Covidien Finance GmbH	05/24/13	Contribution		Heartstone Services GmbH	CFG	Mallinckrodt US Holdings Inc	None	None		CFG	Yes	No	Yes	No
	Number of Potential Settlement Payments	----->>>>										2			
	Total Transactions in Workstream	----->>>>										4			
	Percent of Total	----->>>>										50.0%			

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Steps [1]	Description [2]	Completion Date	Transaction Type			Assumptions Regarding:						Potential Settlement Payment?	Security Received for Cash?	Security Received for Other Assets?	Security /Cash Paid as Dividend?
						Consideration Conveyed			Consideration Received						
						Conveyor	Counterpty	Stock	Cash	Asset	Stock				
Workstream 5 - CFG Replication and Other Pre-positioning Transactions															
Step 5.1	Heartstone Services GmbH forms Mallinckrodt AG (registered on February 28, 2013).	02/15/13	Formation	None	None	None	None	None	None	None	None	No	No	No	No
Step 5.1.1	Heartstone Services GmbH transfers Mallinckrodt AG to Covidien AG.	03/28/13	Transfer	Heartstone Services GmbH	Covidien AG	Mallinckrodt AG	None	None	None	None	None	No	No	No	No
Step 5.1.2	Covidien AG transfers its PI distribution business to Mallinckrodt AG (at tax book value) plus cash to Mallinckrodt AG.	03/30/13	Transfer	Covidien AG	Mallinckrodt AG	None	Yes	Covidien AG PI Business	None	None	Unknown	No	No	No	No
Step 5.2.1	Covidien AG distributes Mallinckrodt AG to Covidien Swiss Holdings GmbH (at book value).	03/30/13	Distribution	Covidien AG	Covidien Swiss Holdings GmbH	Mallinckrodt AG	None	None	None	None	None	No	No	No	Yes
Step 5.2.2	Covidien Swiss Holding GmbH sells shares of Mallinckrodt AG to Heartstone Services GmbH at market value. Heartstone Services GmbH issues Note M to Covidien Swiss Holding GmbH as consideration for the transfer.	03/31/13	Sale of Interest	Covidien Swiss Holdings GmbH	Heartstone Services GmbH	Mallinckrodt AG	None	None	None	None	Note M	Yes	No	Yes	No
Step 5.2.3	Covidien Austria GmbH transfers its PI distribution business to Mallinckrodt AG.	04/01/13	Transfer	Covidien Austria GmbH	Mallinckrodt AG	None	None	Covidien Austria GmbH PI Business	None	None	None	No	No	No	No
Step 5.2.4	Covidien Portugal, Produtos de Saude Lda transfers its PI distribution business to Mallinckrodt AG.	04/01/13	Transfer	Covidien Portugal, Produtos de Saude Lda	Mallinckrodt AG	None	None	Covidien Portugal, Produtos de Saude Lda PI business	None	None	Unknown	No	No	No	No
Step 5.2.5	Covidien Norge AS transfers its PI distribution business to Mallinckrodt AG.	04/01/13	Transfer	Covidien Norge AS	Mallinckrodt AG	None	None	Covidien Norge AS PI distribution business	None	None	Unknown	No	No	No	No
Step 5.2.6	Covidien Danmark A/S transfers its PI distribution business to Mallinckrodt AG.	04/01/13	Transfer	Covidien Danmark A/S	Mallinckrodt AG	None	None	Covidien Danmark A/S PI distribution business	None	None	Unknown	No	No	No	No
Step 5.2.7	Covidien Finland OY transfers its PI distribution business to Mallinckrodt AG.	04/01/13	Transfer	Covidien Finland OY	Mallinckrodt AG	None	None	Covidien Finland OY PI distribution business	None	None	Unknown	No	No	No	No
Step 5.3	Covidien Finance GmbH (“CFG”) forms a new Swiss entity (“Covidien Swiss Finance GmbH”).	03/11/13	Formation	None	None	None	None	None	None	None	None	No	No	No	No
Step 5.4	CFG contributes the shares of Covidien Holdings International Corporation, Covidien Austria GmbH and the non-Pharma receivables, employees, associated accruals and personal property to [its 100% owned subsidiary] Covidien Swiss Finance GmbH at tax book value.	06/01/13	Contribution	CFG	Covidien Swiss Finance GmbH	CHIC; Covidien Austria GmbH	None	CFG non-Pharma receivables, employees, associated accruals and personal property	None: Incr. Capital Account Only	None	None	No	No	No	No

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				Profile of the 206 Steps Required to Execute Mallinckrodt Spin Off												
Steps [1]	Description [2]	Completion Date	Transaction Type			Assumptions Regarding:						Potential Settlement Payment?	Security Received for Cash?	Security Received for Other Assets?	Security /Cash Paid as Dividend?	
						Consideration Conveyed			Consideration Received							
				Conveyor	Counterpty	Stock	Cash	Asset		Stock	Cash	Asset				
Step 5.5	CFG distributes the shares of Covidien Swiss Finance GmbH to Heartstone Services GmbH at tax book value.	06/03/13	Distribution	CFG	Heartstone Services GmbH	Covidien Swiss Finance GmbH	None	None		None	None	None	No	No	No	Yes
Step 5.6	Heartstone Services GmbH forms a new Swiss entity ("Mallinckrodt Holdings GmbH").	03/11/13	Formation	None	None	None	None	None		None	None	None	No	No	No	No
Step 5.7	Heartstone Services GmbH contributes the shares of CFG to [its 100% owned subsidiary] Mallinckrodt Holdings GmbH at tax book value.	06/03/13	Contribution	Heartstone Services GmbH	Mallinckrodt Holdings GmbH	CFG	None	None		None: Incr. Capital Account Only	None	None	No	No	No	No
Step 5.7.1	Heartstone Services GmbH contributes the shares of Mallinckrodt AG to [its 100% owned subsidiary] Mallinckrodt Holdings GmbH at tax book value.	06/03/13	Contribution	Heartstone Services GmbH	Mallinckrodt Holdings GmbH	Mallinckrodt AG	None	None		None: Incr. Capital Account Only	None	None	No	No	No	No
Step 5.8	Heartstone Services GmbH transfers the shares of Mallinckrodt Holdings GmbH at tax book value and novates its liability under Note M to Covidien Sarl for a portion of the Interest Free Instrument ("IFI").	06/03/13	Transfer	Heartstone Services GmbH	Covidien Sarl	Mallinckrodt Holdings GmbH	None	Note M		None	None	portion of the Interest Free Instrument ("IFI")	Yes	No	Yes	No
Step 5.9.1	Covidien Ltd. forms a new Belgian entity ("Mallinckrodt Belgium BVBA").	11/15/12	Formation	None	None	None	None	None		None	None	None	No	No	No	No
Step 5.9.2 a)	Covidien Belgium BVBA / SPRL transfers its PI business to Mallinckrodt Belgium BVBA under a partial demerger.	03/30/13	Transfer	Covidien Belgium BVBA / SPRL	Mallinckrodt Belgium BVBA	None	None	Covidien Belgium BVBA / SPRL PI business		None	None	Unknown	No	No	No	No
Step 5.9.2 b)	Mallinckrodt Belgium BVBA issues shares to Covidien Ltd. as a result of the partial demerger.	03/30/13	Other	Mallinckrodt Belgium BVBA	Covidien Ltd.	Mallinckrodt Belgium BVBA	None	Covidien Belgium BVBA / SPRL PI business		None	None	None	No	No	No	Yes
Step 5.9.3	Covidien Ltd. distributes its interest in Mallinckrodt Belgium BVBA and Covidien Belgium BVBA / SPRL to plc.	06/25/13	Distribution	Covidien Ltd.	Covidien plc	Mallinckrodt Belgium BVBA; Covidien Belgium BVBA / SPRL	None	None		None	None	None	No	No	No	Yes
	Number of Potential Settlement Payments	----->>>>										2				
	Total Transactions in Workstream	----->>>>										21				
	Percent of Total	----->>>>										9.5%				

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					Profile of the 206 Steps Required to Execute Mallinckrodt Spin Off											
Steps [1]	Description [2]	Completion Date	Transaction Type			Assumptions Regarding:						Potential Settlement Payment?	Security Received for Cash?	Security Received for Other Assets?	Security /Cash Paid as Dividend?	
						Consideration Conveyed			Consideration Received							
				Conveyor	Counterpty	Stock	Cash	Asset	Stock	Cash	Asset					
Workstream 6 - Sarl & Swiss Branch Replication																
Step 6.1	Swiss Branch [of Sarl] allocates PI receivables and liabilities to Sarl at tax book value.	06/06/13	Other	Covidien Sarl (Swiss Branch)	Covidien Sarl	None	None	Covidien Sarl PI receivables and liabilities	None	None	None	No	No	No	No	
Step 6.1.1	Swiss Branch [of Sarl] allocates Tranche A to Covidien Group Sarl at tax book value.	06/06/13	Other	Covidien Sarl (Swiss Branch)	Covidien Sarl	None	None	Covidien Sarl Tranche A	None	None	None	No	No	No	No	
Step 6.2	Sarl contributes all PI receivables and liabilities (except Tranche A) to Mallinckrodt Group Sarl at tax book value for an issue of shares.	06/06/13	Contribution	Covidien Sarl	Mallinckrodt Group Sarl	None	None	Covidien Sarl PI receivables and liabilities (except Tranche A)	Mallinckrodt Group Sarl	None	None	Yes	No	Yes	No	
Step 6.2.1	Sarl contributes MEH, Inc. to Mallinckrodt Holdings GmbH at tax book value.	06/05/13	Contribution	Covidien Sarl	Mallinckrodt Holdings GmbH	MEH, Inc.	None	None	Mallinckrodt Holdings GmbH	None	None	Yes	No	Yes	No	
Step 6.2.2	Mallinckrodt Holdings GmbH contributes MEH, Inc. to CFG at tax book value.	06/05/13	Contribution	Mallinckrodt Holdings GmbH	CFG	MEH, Inc.	None	None	CFG	None	None	Yes	No	Yes	No	
Step 6.3 a)	(a) Mallinckrodt Group Sarl forms a new Swiss Branch (“Mallinckrodt Swiss Branch”)	03/20/13	Formation	None	None	None	None	None	None	None	None	No	No	No	No	
Step 6.3 b)	(b) Mallinckrodt Group Sarl allocates PI receivables and liabilities to Mallinckrodt Swiss Branch at tax book value	06/06/13	Other	Mallinckrodt Group Sarl	Mallinckrodt Group Sarl (Swiss Branch)	None	None	Mallinckrodt Group Sarl PI receivables and liabilities	None	None	None	No	No	No	No	
Step 6.4.0	Sarl contributes the shares of Mallinckrodt Holdings GmbH and PI Subs to Mallinckrodt Group Sarl in three separate contribution agreements (i) Mallinckrodt UK Commercial Ltd. at fair market value for no issue of shares, (ii) Mallinckrodt Saglik at fair market value for an issue of shares, and (iii) the remainder of the PI subs and Mallinckrodt Holdings GmbH at fair market value (except for Mallinckrodt do Brasil Ltda which is contributed at book value and Mallinckrodt Spain S.L. which will be for USD 1 consideration) for an issue of shares.	06/06/13	Contribution	Covidien Sarl	Mallinckrodt Group Sarl	Mallinckrodt Holdings GmbH	None	Covidien Sarl PI Subs	Mallinckrodt Saglik; Mallinckrodt Holdings GmbH	Yes	None	Yes	No	Yes	No	
Step 6.4.0.1	Covidien Group Sarl contributes the shares of Mallinckrodt Ireland Limited (at fair market value) and MMII 0.01% (share held on trust for Mallinckrodt Ireland Limited) and Tranche A (at tax book value) to Mallinckrodt Group Sarl in exchange for an issue of shares to Covidien Group Sarl.	06/06/13	Sale of Interest	Covidien Sarl	Mallinckrodt Group Sarl	Mallinckrodt Ireland Limited; MMII	None	Tranche A	Covidien Sarl	None	None	Yes	No	Yes	No	
Step 6.4.0.2	Mallinckrodt Sarl allocates Tranche A to Mallinckrodt Swiss branch at tax book value.	06/06/13	Other	Mallinckrodt Group Sarl	Mallinckrodt Group Sarl (Swiss Branch)	None	None	Tranche A	None	None	None	No	No	No	No	

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						Profile of the 206 Steps Required to Execute Mallinckrodt Spin Off										
Steps [1]	Description [2]	Completion Date	Transaction Type			Assumptions Regarding:						Potential Settlement Payment?	Security Received for Cash?	Security Received for Other Assets?	Security /Cash Paid as Dividend?	
						Consideration Conveyed			Consideration Received							
						Conveyor	Counterpty	Stock	Cash	Asset	Stock					Cash
Step 6.4.1	Sarl contributes shares of Mallinckrodt Group Sarl to Covidien Canada Holdings (B) Cooperatie U.A. in exchange for membership interests.	06/07/13	Contribution	Covidien Sarl	Covidien Canada Holdings (B) Cooperatie U.A.	Mallinckrodt Group Sarl	None	None		Covidien Canada Holdings (B) Cooperatie U.A.	None	None	Yes	No	Yes	No
Step 6.4.2	Mallinckrodt Group Sarl and Mallinckrodt International Finance SA (“MIFSA”) establish Mallinckrodt Canada Cooperatie U.A. which makes an election to be treated as a partnership for U.S. tax purposes.	03/06/13	Formation	None	None	None	None	None		None	None	None	No	No	No	No
Step 6.4.3	THG Canada recapitalizes to have two classes of outstanding stock: (i) Class A Common Shares tracking the non-PI business (ii) Class B Preferred Shares tracking the PI business	06/07/13	Other	THG Canada	None	None	None	None		None	None	None	No	No	No	No
Step 6.4.4	Mallinckrodt Canada Cooperatie U.A. forms Mallinckrodt Canada Holdings	04/03/13 06/10/13	Formation	None	None	None	None	None		None	None	None	No	No	No	No
Step 6.4.5	THG Canada transfers its shares in Mallinckrodt Canada ULC to Mallinckrodt Canada Holdings ULC in exchange for Mallinckrodt Canada Holdings ULC Class A Preferred shares.	06/10/13	Sale of Interest	THG Canada	Mallinckrodt Canada Holdings ULC	Mallinckrodt Canada ULC	None	None		Mallinckrodt Canada Holdings ULC Class A Preferred shares	None	None	Yes	No	Yes	No
Step 6.4.6	THG Canada redeems its Class B Preferred shares held by Mallinckrodt Canada Holdings ULC in exchange for a loan note.	06/10/13	Other	THG Canada	Mallinckrodt Canada Holdings ULC	Loan note	None	None		Class B preferred shares	None	None	Yes	No	Yes	No
Step 6.4.7	Mallinckrodt Canada Holdings ULC redeems its Class A Preferred shares held by THG Canada in exchange for a loan note.	06/13/13	Other	Mallinckrodt Canada Holdings ULC	THG Canada	Loan note	None	None		Class A preferred shares	None	None	Yes	No	Yes	No
Step 6.4.8	Mallinckrodt Canada Holdings ULC and THG Canada loan notes are set off and cancelled simultaneously.	06/10/13	Other	None	None	None	None	None		None	None	None	No	No	No	No
Step 6.4.9	Covidien Canada Holdings (B) Cooperatie U.A. distributes shares of Mallinckrodt Group Sarl, including those acquired in Step 6.4.4(b) up to Sarl.	06/18/13	Distribution	Covidien Canada Holdings (B) Cooperatie U.A.	Covidien Sarl	Mallinckrodt Group Sarl	None	None		None	None	None	No	No	No	Yes
Step 6.5	Sarl distributes Mallinckrodt Group Sarl to CIFSA and distributes Note G1 and G2 to CIFSA.	06/21/13	Distribution	Covidien Sarl	CIFSA	Mallinckrodt Group Sarl	None	Note G1 and G2		None	None	None	No	No	No	Yes
Number of Potential Settlement Payments												9				
Total Transactions in Workstream												20				
Percent of Total												45.0%				

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Profile of the 206 Steps Required to Execute Mallinckrodt Spin Off																
Steps [1]	Description [2]	Completion Date	Transaction Type			Assumptions Regarding:						Potential Settlement Payment?	Security Received for Cash?	Security Received for Other Assets?	Security /Cash Paid as Dividend?	
						Consideration Conveyed			Consideration Received							
				Conveyor	Counterpty	Stock	Cash	Asset	Stock	Cash	Asset					
Workstream 7 - CIFSA Replication																
Step 7.1	CIFSA forms a new Luxembourg entity, Mallinckrodt International Finance SA ("MIFSA").	11/16/12	Formation	None	None	None	None	None		None	None	None	No	No	No	No
Step 7.2	CIFSA contributes the shares of Mallinckrodt Group Sarl and its minority interest in Mallinckrodt do Brasil Ltda at fair market value for an issue of shares (Contribution of assets needs to be done by booking a maximum of capital surplus and/or issue premium and thus free reserves).	06/24/13	Contribution	CIFSA	MIFSA	Mallinckrodt Group Sarl; minority interest in Mallinckrodt do Brasil Ltda	None	None		Unknown shares	None	None	Yes	No	Yes	No
Step 7.3	CIFSA redeems shares from Covidien Ltd. (and holds them in treasury) using shares of MIFSA, Revolver Balances, Note G1, Note G2 and cash.	06/25/13	Other	CIFSA	Covidien Ltd.	MIFSA	Yes	Revolver Balances, Note G1, Note G2		CIFSA	None	None	Yes	Yes	Yes	No
Number of Potential Settlement Payments												2				
Total Transactions in Workstream												3				
Percent of Total												66.7%				

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						Profile of the 206 Steps Required to Execute Mallinckrodt Spin Off										
Steps [1]	Description [2]	Completion Date	Transaction Type			Assumptions Regarding:						Potential Settlement Payment?	Security Received for Cash?	Security Received for Other Assets?	Security /Cash Paid as Dividend?	
						Consideration Conveyed			Consideration Received							
				Conveyor	Counterpty	Stock	Cash	Asset		Stock	Cash	Asset				
Workstream 8 – plc Transfers																
Step 8.1	Covidien Ltd. distributes shares of MIFSA, Note G1, Note G2, Revolver Balance and cash to Covidien plc.	06/25/13	Distribution	Covidien Ltd.	Covidien plc	MIFSA	Yes	Note G1, Note G2, Revolver Balance		None	None	None	No	No	No	Yes
Step 8.1.1	MIFSA redeems shares from Covidien plc (and holds them in treasury) in exchange for cash.	06/25/13	Other	MIFSA	Covidien plc	None	Yes	None		MIFSA	None	None	Yes	Yes	No	No
Step 8.1.2	Covidien plc makes a capital contribution to MIFSA.	06/28/13	Contribution	Covidien plc	MIFSA	None	Capital contribution	None		MIFSA	None	None	Yes	Yes	No	No
Step 8.2 a)	Mallinckrodt plc is formed by seven nominee companies, each of which holds its share on trust for an Irish corporate services provider (which is not a member of the Covidien group of companies).	01/09/13	Formation	None	None	None	None	None		None	None	None	No	No	No	No
Step 8.2 b)	Shortly after formation, Mallinckrodt plc issued further share capital to the aforementioned Irish corporate services provider to satisfy certain Irish company law requirements.	01/09/13	Other	Mallinckrodt plc	Irish corporate services provider (non-member of Covidien group)	Mallinckrodt plc	None	None		None	None	None	No	No	No	Yes
Step 8.5	Covidien plc transfers MIFSA and Mallinckrodt Belgium to Mallinckrodt plc	06/28/13	Transfer	Covidien plc	Mallinckrodt plc	MIFSA; Mallinckrodt Belgium	None	None		None	None	Unknown	No	No	No	No
Number of Potential Settlement Payments												2				
Total Transactions in Workstream												6				
Percent of Total												33.3%				
Grand total																
Number of Potential Settlement Payments												69				
Total Transactions in Workstream												231				
Percent of Total												29.9%				

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Exhibit 5



COVIDIEN

Project Jameson Final Step Plan

June 27, 2013

PRIVILEGED AND CONFIDENTIAL

Table of Contents

Overview of Project Jameson Structuring

Workstream 1 – Extract non-PI Subs and assets from MUSHI (f.k.a KHC)

Workstream 2 – Distribute PI Subs and assets from under USSC

Workstream 3 – Extract PI Subs and assets from foreign Covidien groups

Workstream 4 – Consolidation of U.S. Groups

Workstream 5 – CFG replication and other Pre-positioning Transactions

Workstream 6 – Sarl & Swiss Branch Replication

Workstream 7 – CIFSA Replication

Workstream 8 – plc Transfers

1. Overview of Project Jameson

- A. Legend
- B. Simplified Current Structure
- C. Final Simplified Structure
- D. Final Structure - Spin

1. Overview of Project Jameson

A. Legend

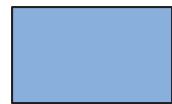
SEGMENT



NON-US HOLDING COMPANY



U.S. HOLDING COMPANY



PHARMA AND IMAGING ENTITY



DORMANT / INACTIVE ENTITY



MIXED ENTITY



OTHER ENTITY

LINES



BLUE LINES INDICATE INTERCOMPANY NOTE



DOTTED LINES INDICATE POSITION AFTER STEP



RED LINES INDICATE NEW ENTITY OR ENTITY AFFECTED BY STEP



RED CURVED LINES INDICATE TRANSACTION STEP



GREEN LINES INDICATE CASH



BROKEN LINES INDICATE INDIRECT OWNERSHIP

#

MINORITY OWNER NOT DEPICTED

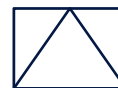
FORM OF ENTITY



CORPORATION



DISREGARDED

CORPORATION FOR LOCAL
PURPOSES / PARTNERSHIP FOR
U.S. FEDERAL TAX PURPOSES

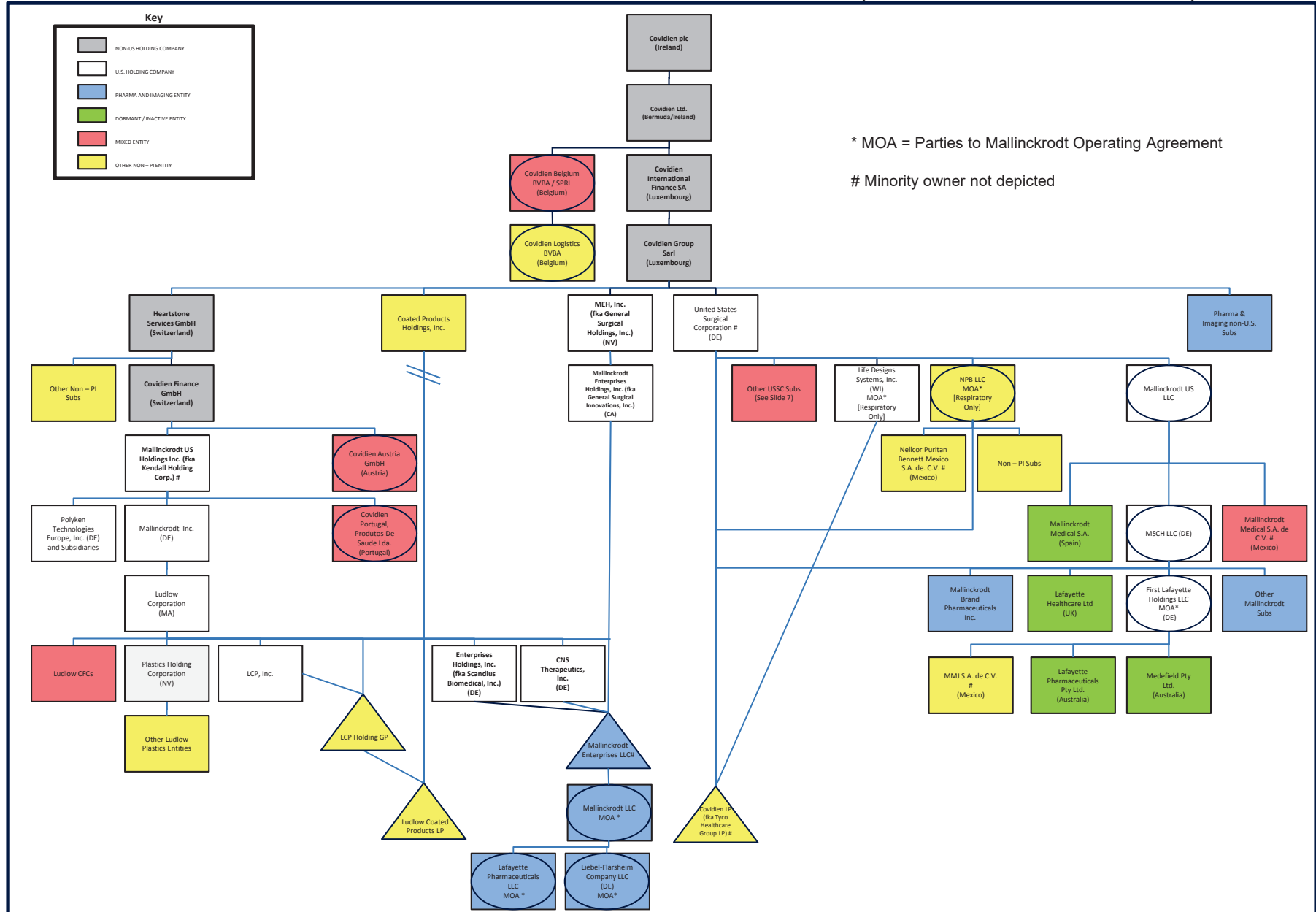
PARTNERSHIP



BRANCH / REP OFFICE

Overview of Project Jameson

B. Simplified Current U.S. Partnership Structure

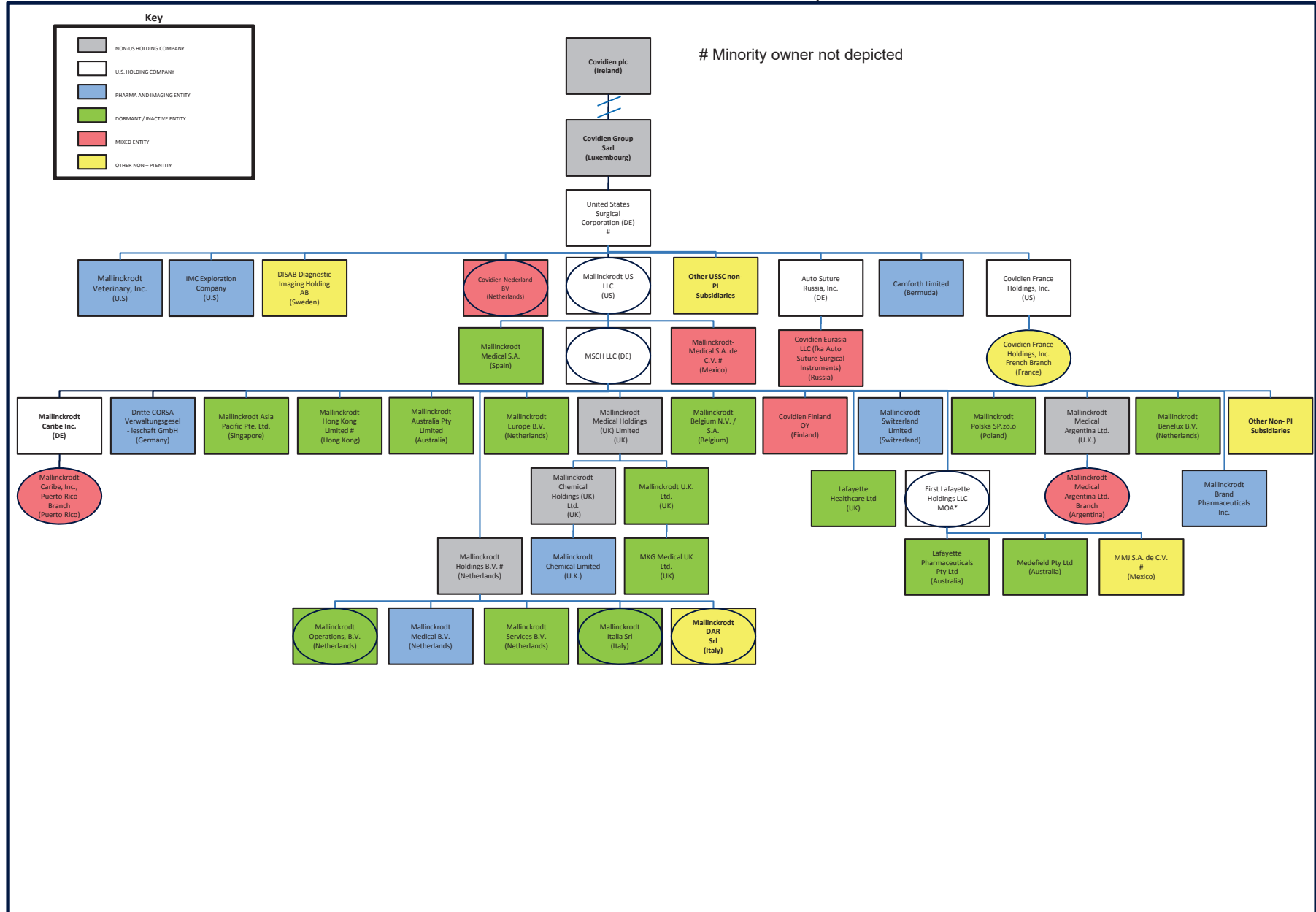


B. Simplified Current Structure for entities owned by Sarl



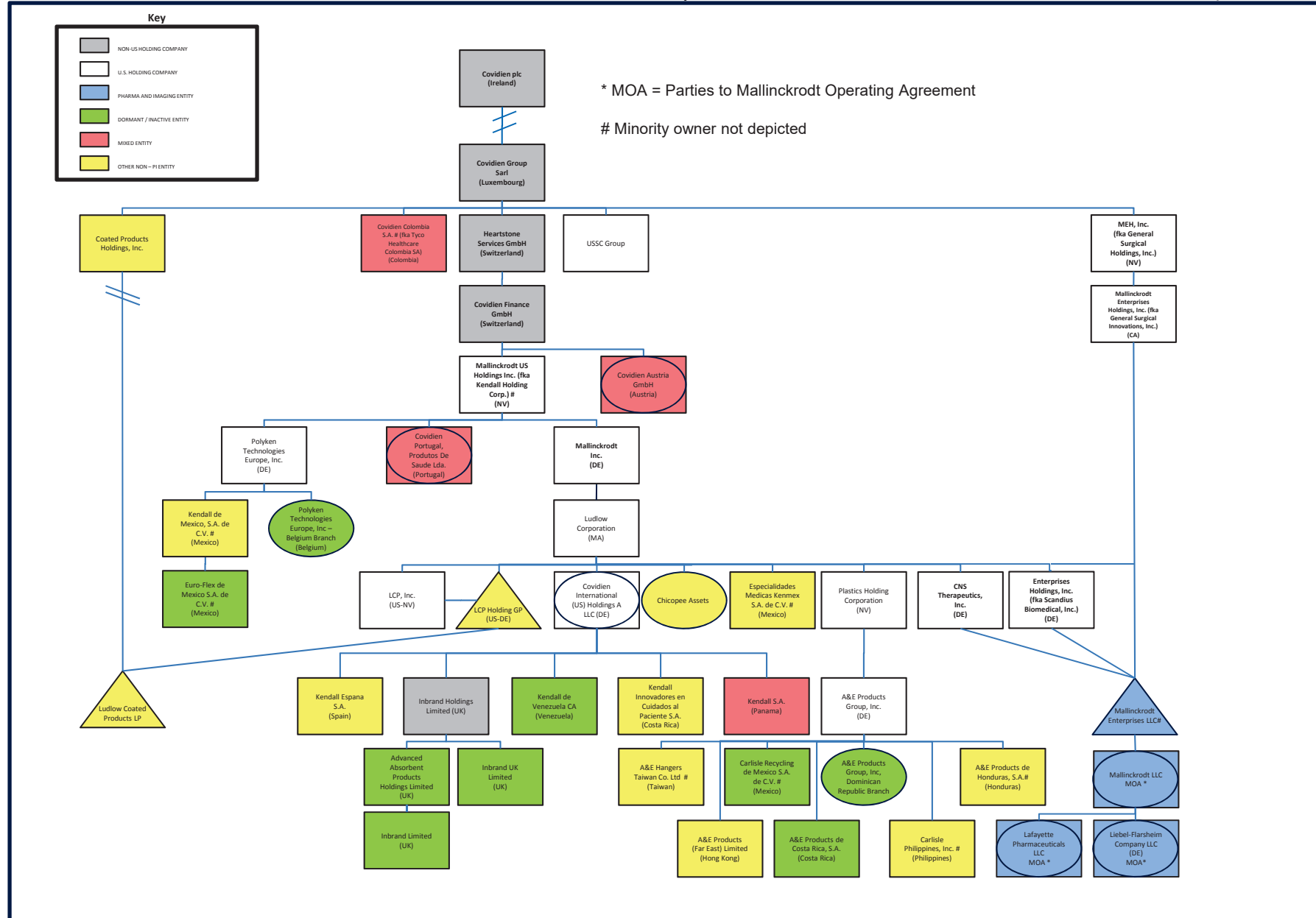
Overview of Project Jameson

B. Simplified Current non-U.S Structure under USSC



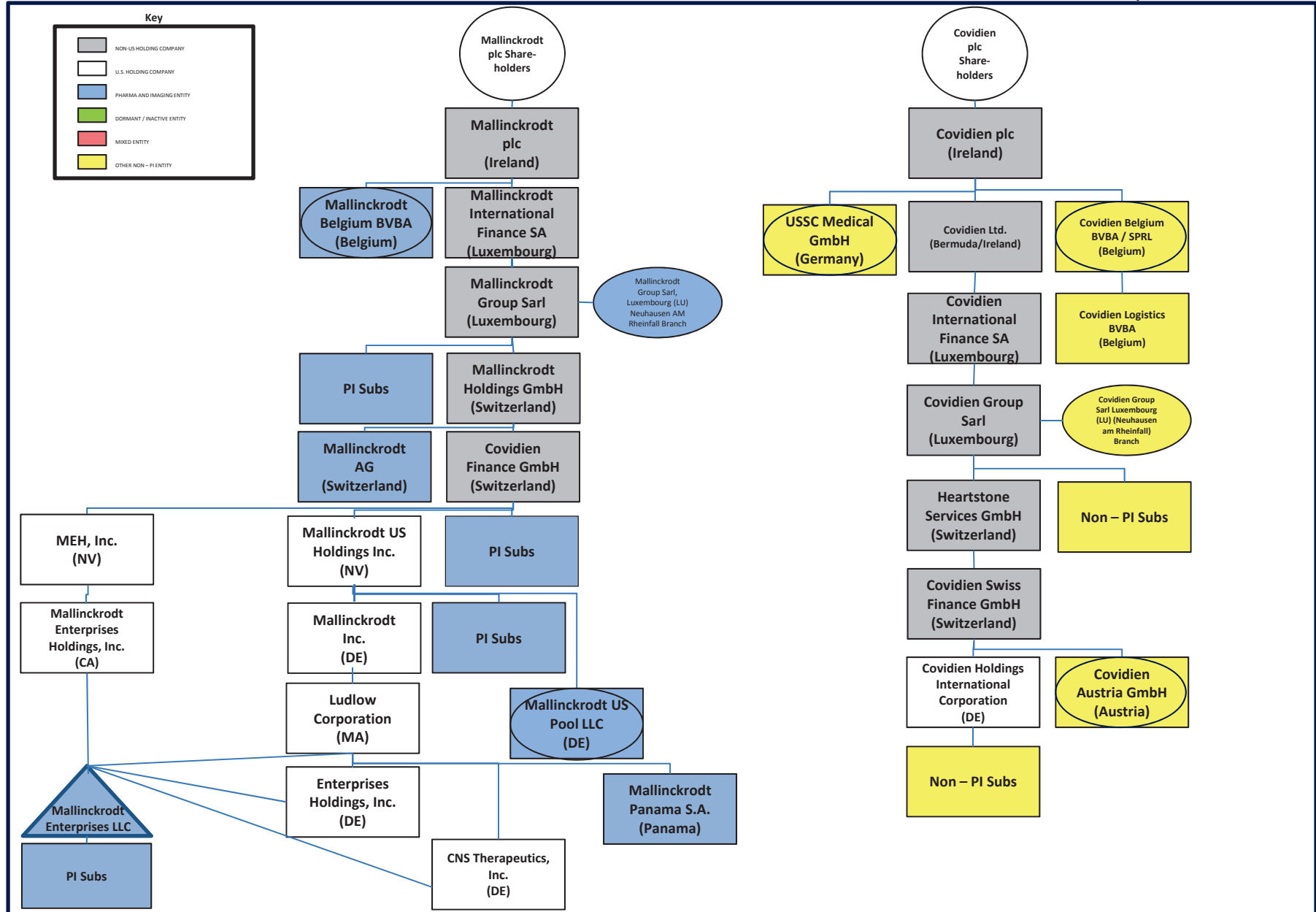
Overview of Project Jameson

B. Simplified Current non-U.S Structure under MUSHI (f.k.a KHC)



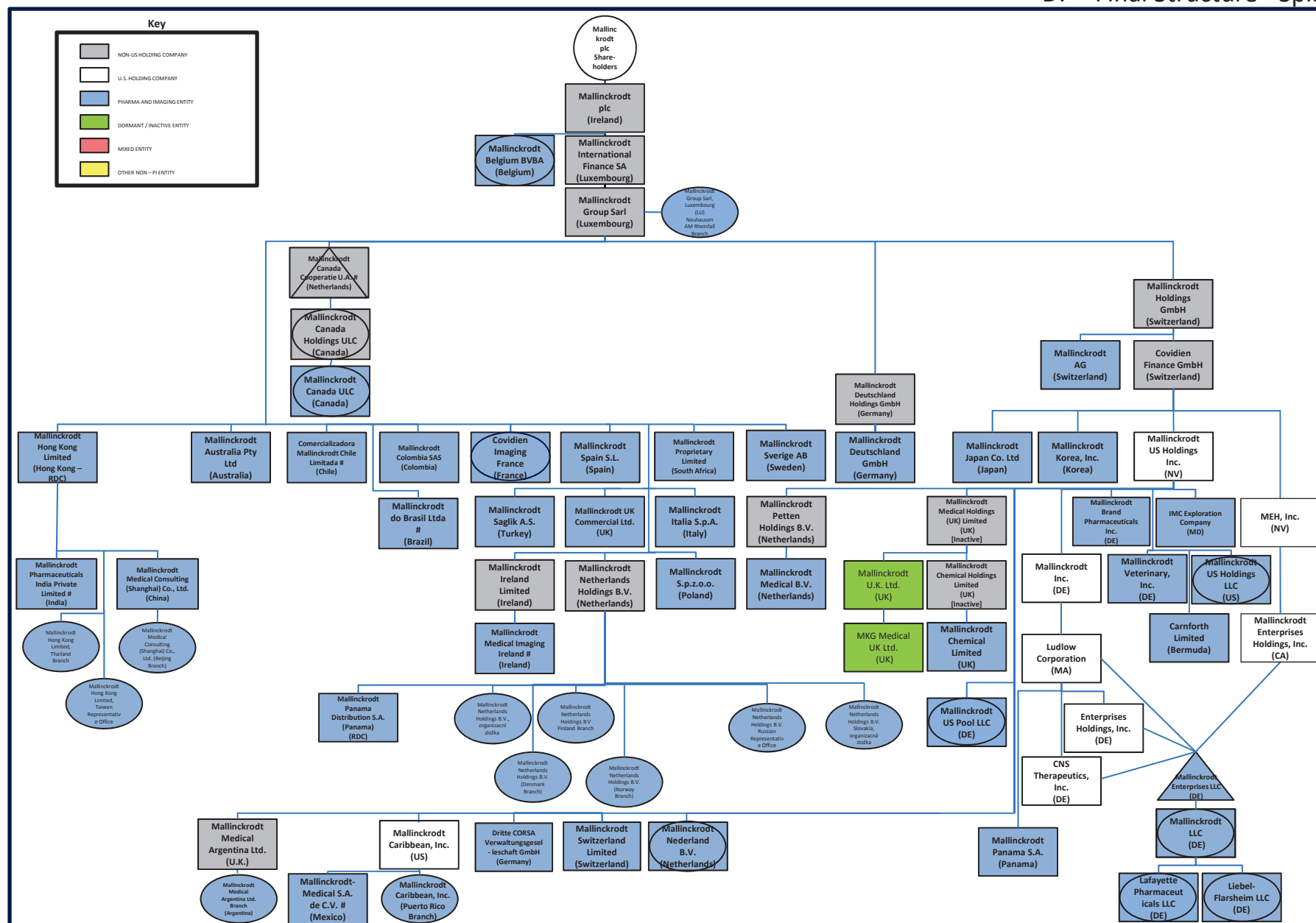
Overview of Project Jameson

C. Final Simplified Structure



Overview of Project Jameson

D. Final Structure - Spin



Workstream 1 – Extract non-PI Subs and other assets from MUSHI (f.k.a. KHC)

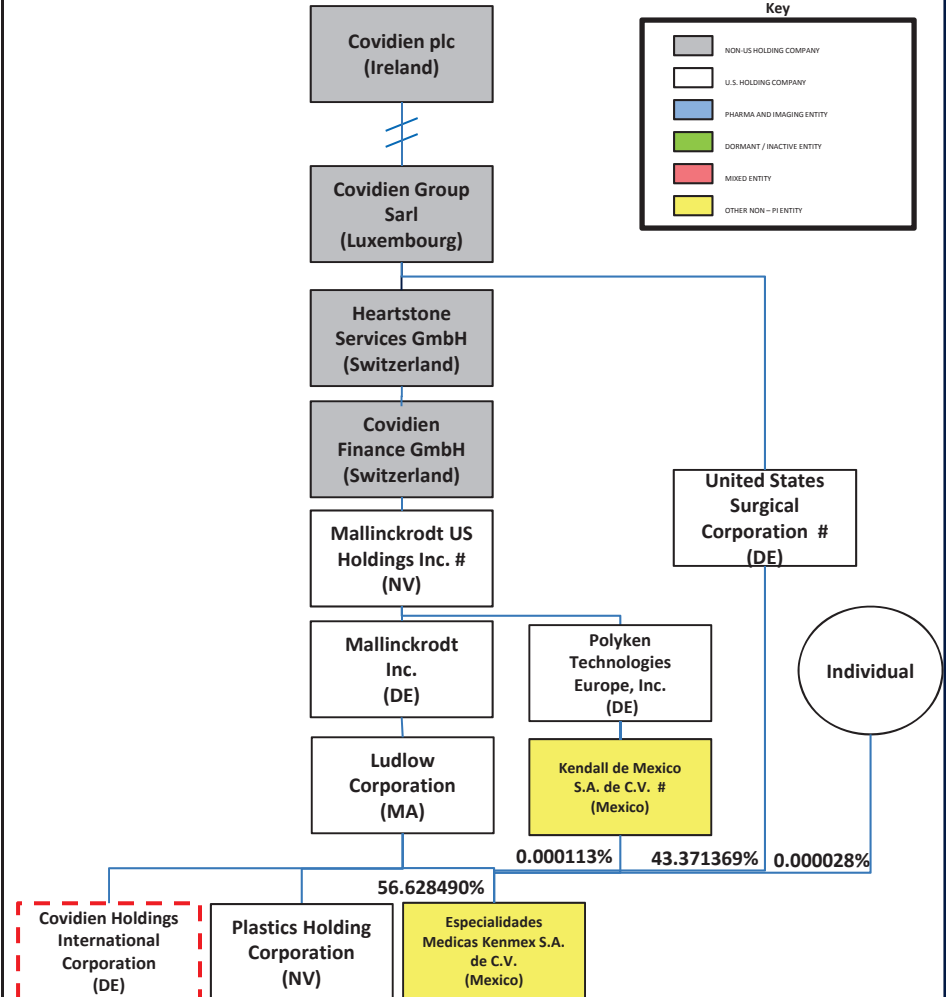
- A. Simplified Structure
- B. Proposed Transaction
- C. Final Structure after completion of Workstream

A. Simplified Structure



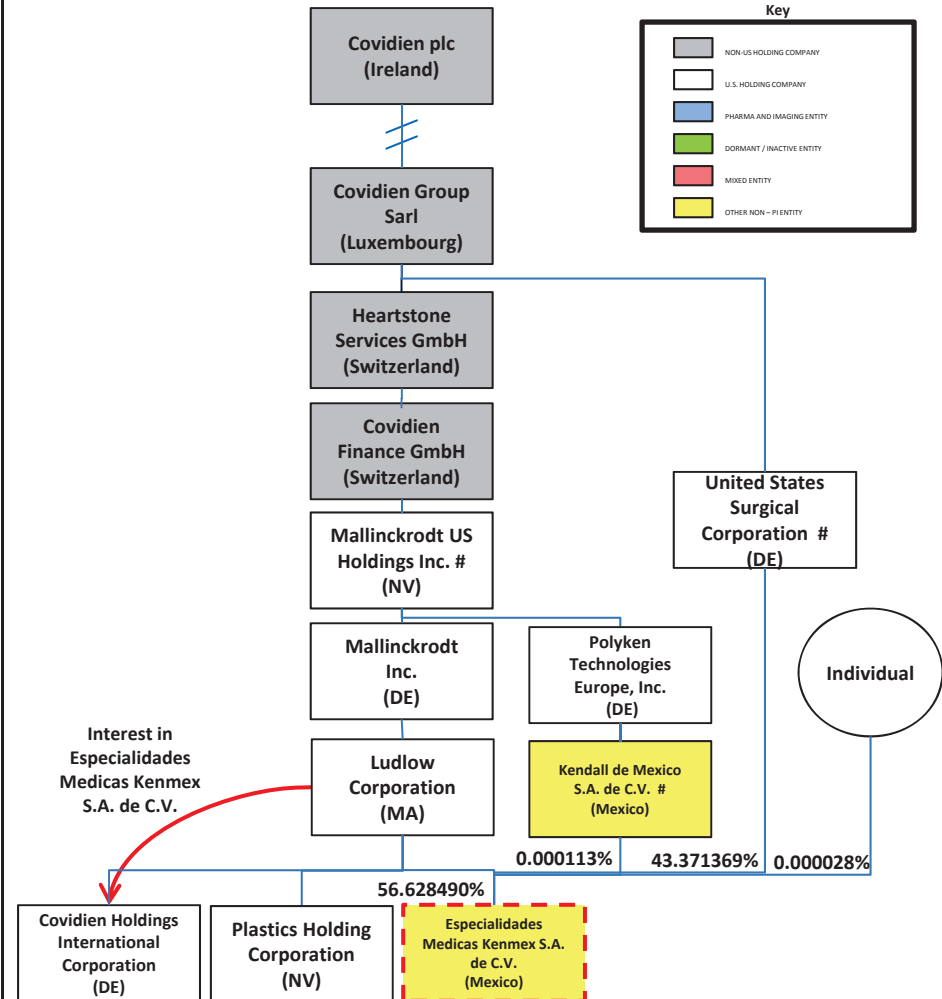
B. Step 1.1.0 – Ludlow Corporation forms Covidien Holdings International Corporation

Ludlow Corporation forms Covidien Holdings International Corporation.



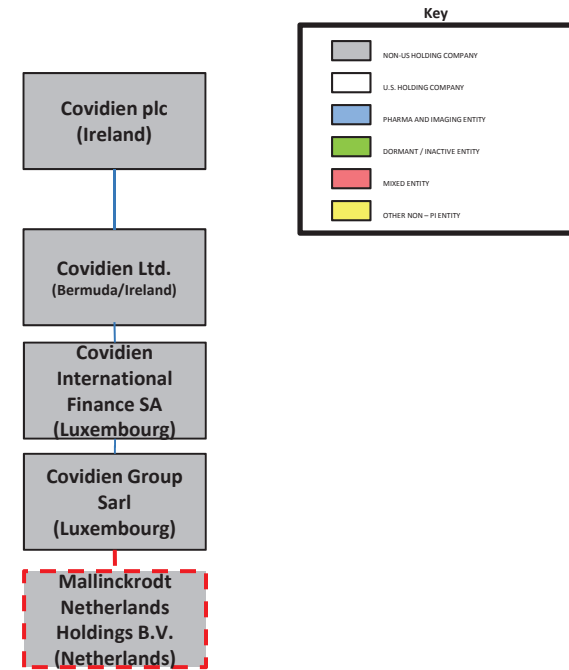
Workstream 1 – Extract non-PI Subs and other assets from MUSHI (f.k.a. KHC)**B. Step 1.1.1 – Ludlow Corporation contributes its 56.628490% interest in Especialidades Medicas Kenmex****Completed on March 26, 2013****Step 1.1.1**

Ludlow Corporation contributes its 56.628490% interest in Especialidades Medicas Kenmex S.A. de C.V. to Covidien Holdings International Corporation.



Workstream 1 – Extract non-PI Subs and other assets from MUSHI (f.k.a. KHC)**B. Step 1.2.1 – Sarl forms a new Netherlands entity (“Mallinckrodt Netherlands Holdings B.V.”)****Completed on October 1, 2012****Step 1.2.1**

Sarl forms a new Netherlands entity (“Mallinckrodt Netherlands Holdings B.V.”).



Workstream 1 – Extract non-PI Subs and other assets from MUSHI (f.k.a. KHC)

B. Step 1.2.2 –Mallinckrodt Panama Distribution S.A. formed and transferred to Mallinckrodt Netherlands Holdings B.V.

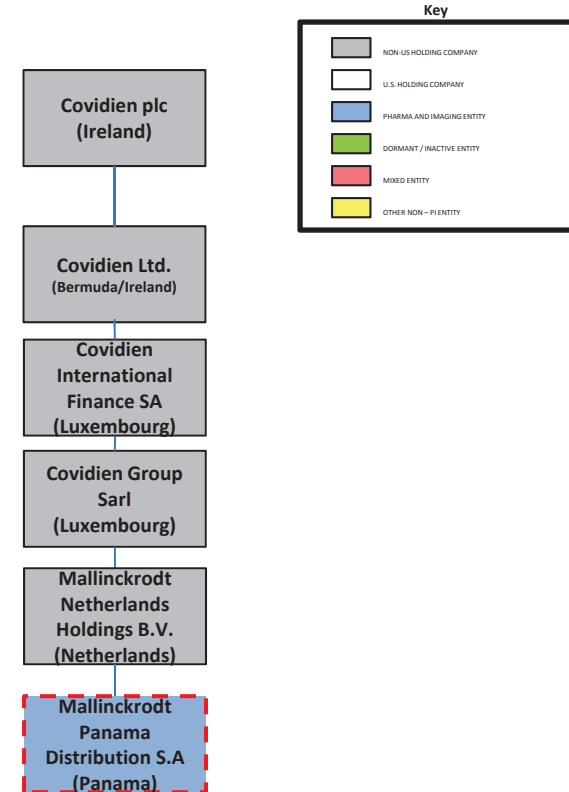
Step 1.2.2

Completed on September 13, 2012

Mallinckrodt Panama Distribution S.A. formed by 3rd party.

Completed on October 11, 2012

Mallinckrodt Panama Distribution S.A. transferred to Mallinckrodt Netherlands Holdings B.V.



Workstream 1 – Extract non-PI Subs and other assets from MUSHI (f.k.a. KHC)

B. Step 1.3.1 – Kendall S.A. forms Mallinckrodt Panama S.A. and contributes the PI business

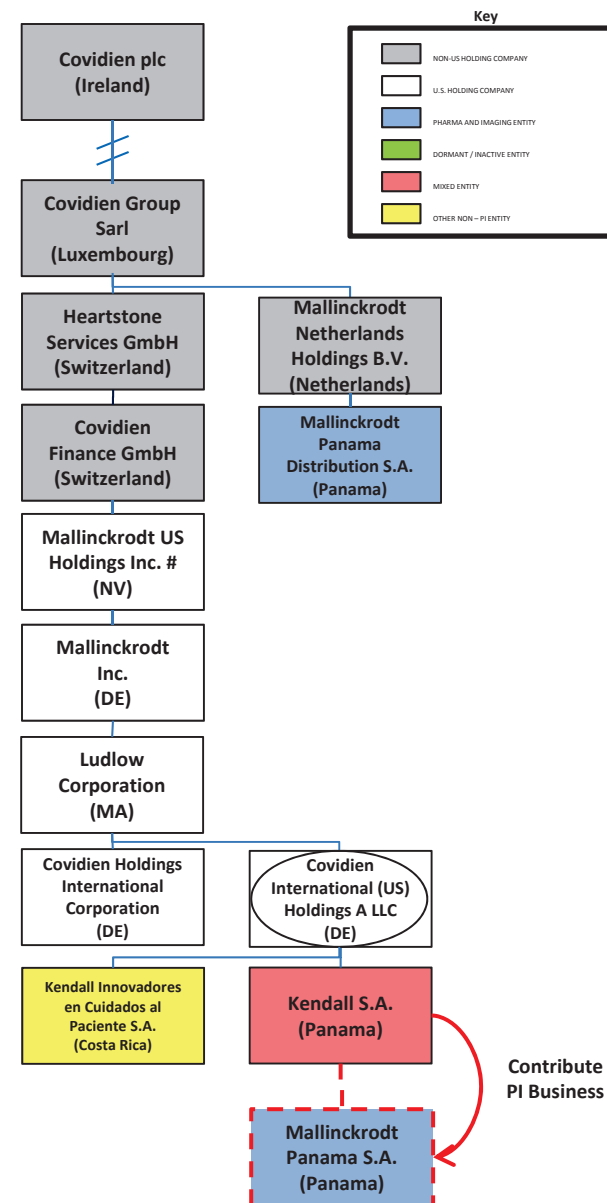
Step 1.3.1

Completed on September 4, 2012

Kendall S.A. forms Mallinckrodt Panama S.A.

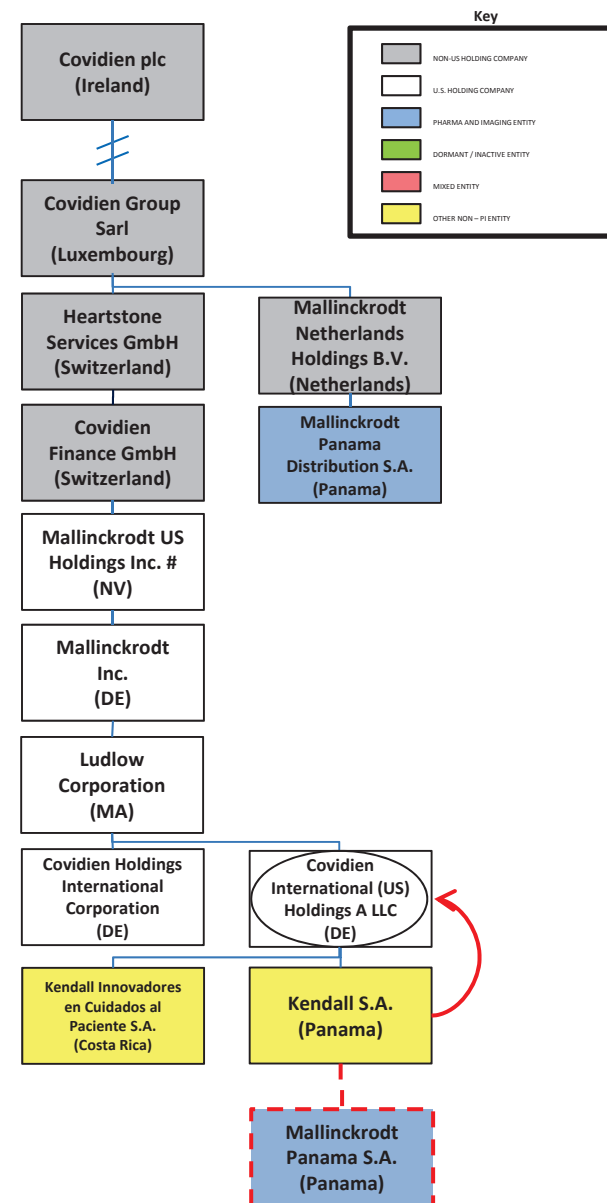
Completed on March 2, 2013

Kendall S.A. contributes the PI business to Mallinckrodt Panama S.A.



Workstream 1 – Extract non-PI Subs and other assets from MUSHI (f.k.a. KHC)**B. Step 1.3.2 – Kendall S.A. distributes Mallinckrodt Panama S.A.****Completed on April 1, 2013****Step 1.3.2**

Kendall S.A. distributes Mallinckrodt Panama S.A. to Covidien International (US) Holdings A LLC.

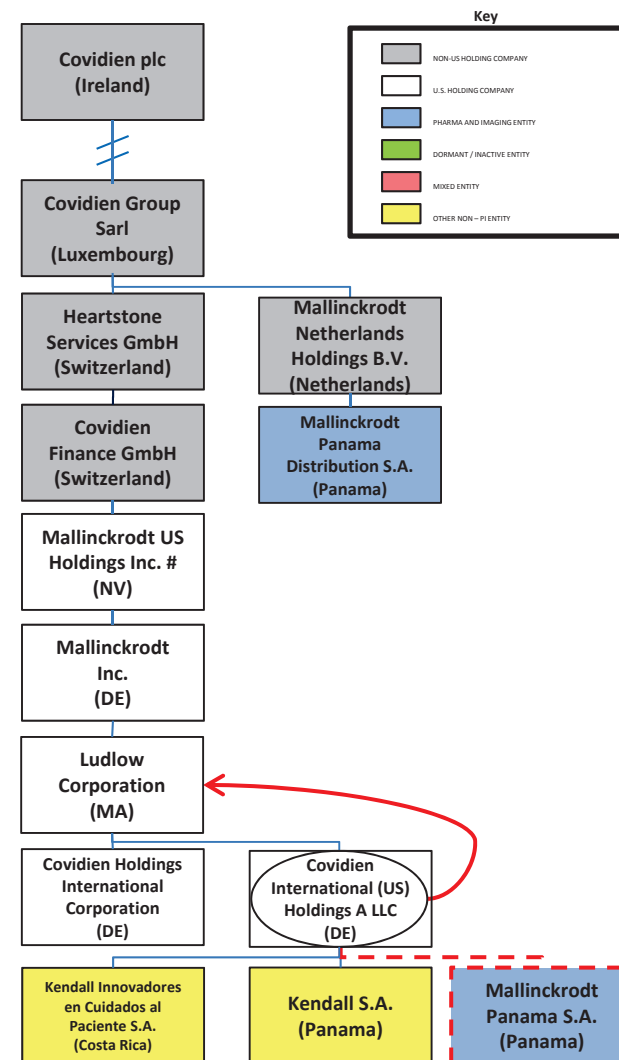


Workstream 1 – Extract non-PI Subs and other assets from MUSHI (f.k.a. KHC)

Step 1.3.3 – Covidien International (US) Holdings A LLC distributes Mallinckrodt Panama S.A.

Completed on April 5, 2013**Step 1.3.3**

Covidien International (US) Holdings A LLC distributes Mallinckrodt Panama S.A. to Ludlow Corporation.



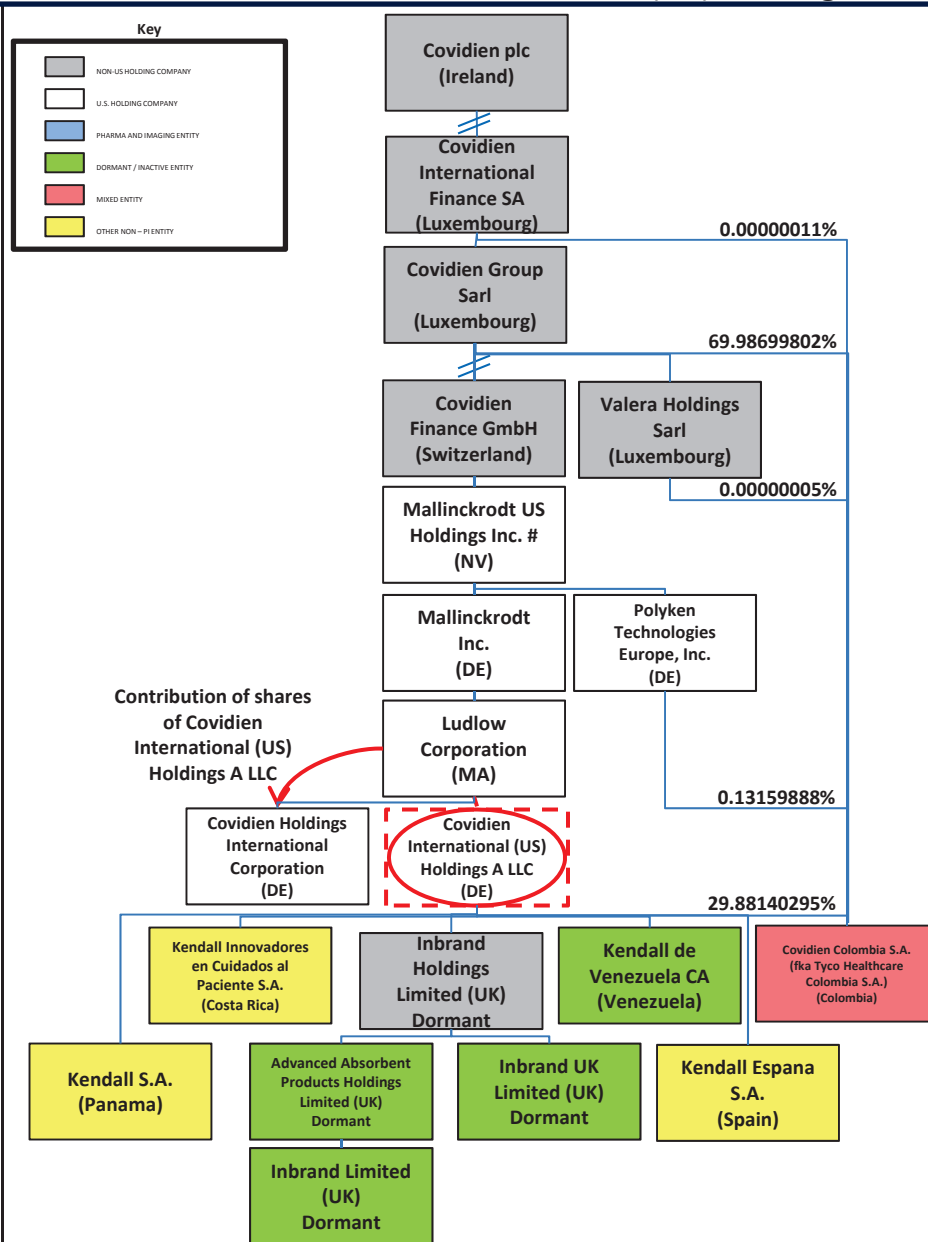
Workstream 1 – Extract non-PI Subs and other assets from MUSHI (f.k.a. KHC)

B. Step 1.4.1 – Ludlow Corporation contributes Covidien International (US) Holdings A LLC

Completed on April 8, 2013

Step 1.4.1

Ludlow Corporation contributes the shares of Covidien International (US) Holdings A LLC to Covidien Holdings International Corporation.

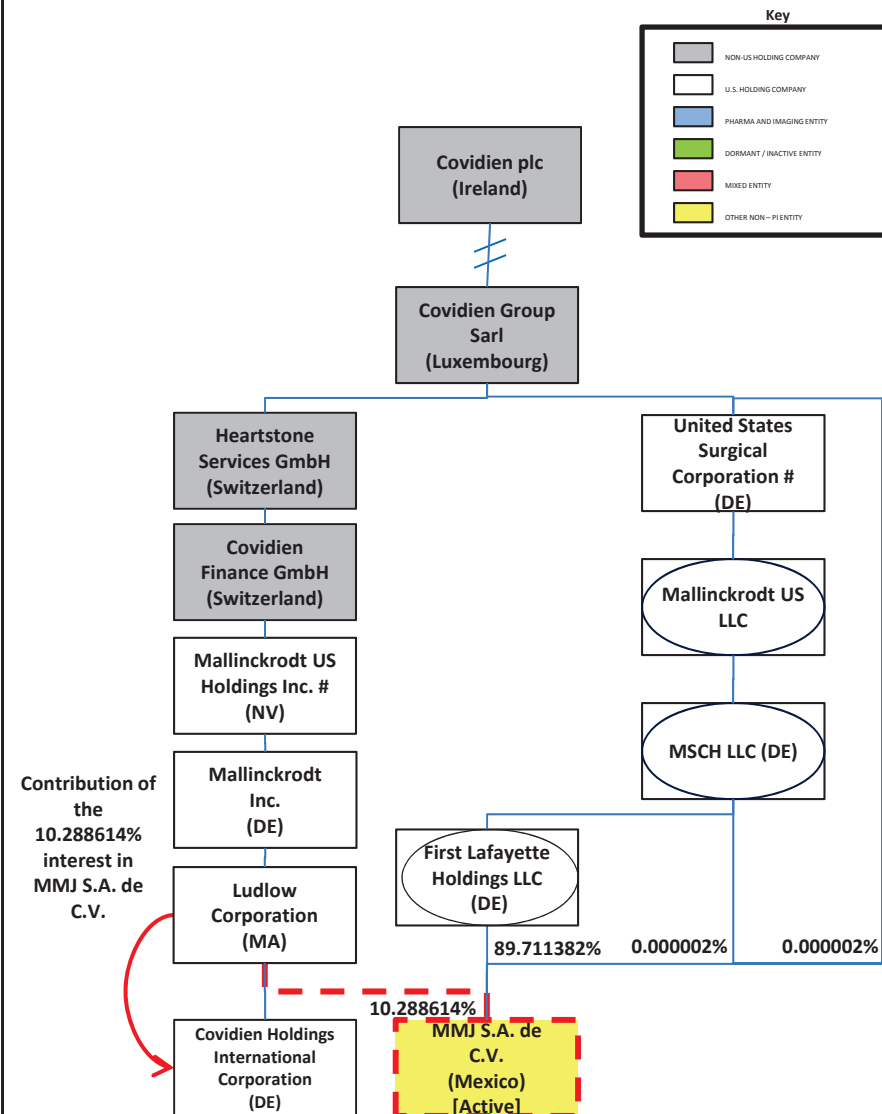


Workstream 1 – Extract non-PI Subs and other assets from MUSHI (f.k.a. KHC)

B. Step 1.5.1 – Ludlow Corporation contributes its 10.288614% interest in MMJ S.A. de C.V.

Completed on March 26, 2013**Step 1.5.1**

Ludlow Corporation contributes its 10.288614% interest in MMJ S.A. de C.V. to Covidien Holdings International Corporation.



Workstream 1 – Extract non-PI Subs and other assets from MUSHI (f.k.a. KHC)

Step 1.5.2 – INTENTIONALLY LEFT BLANK

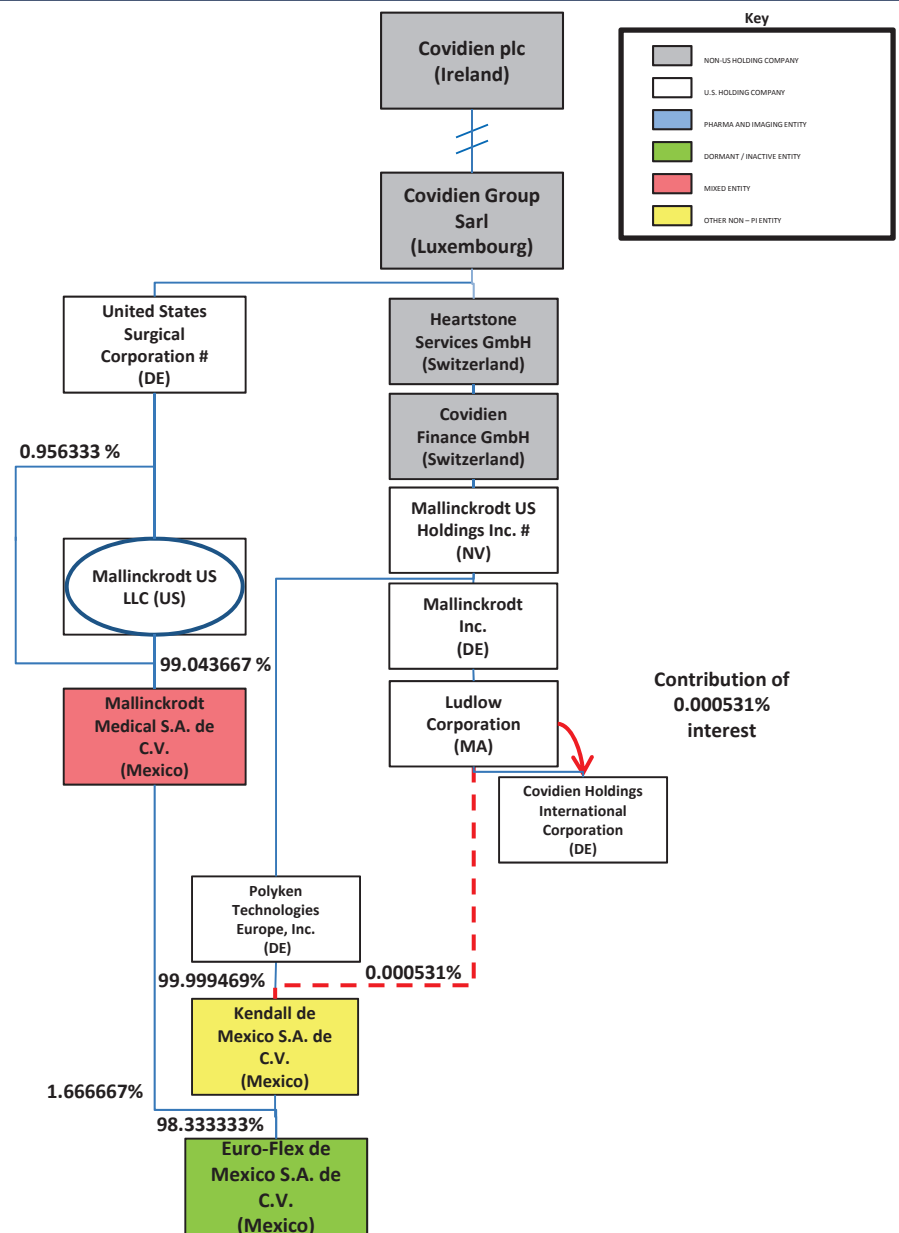
Workstream 1 – Extract non-PI Subs and other assets from MUSHI (f.k.a. KHC)

B. Step 1.6.1 – Ludlow Corporation contributes its 0.000531% interest in Kendall de Mexico S.A. de C.V.

Completed on March 26, 2013

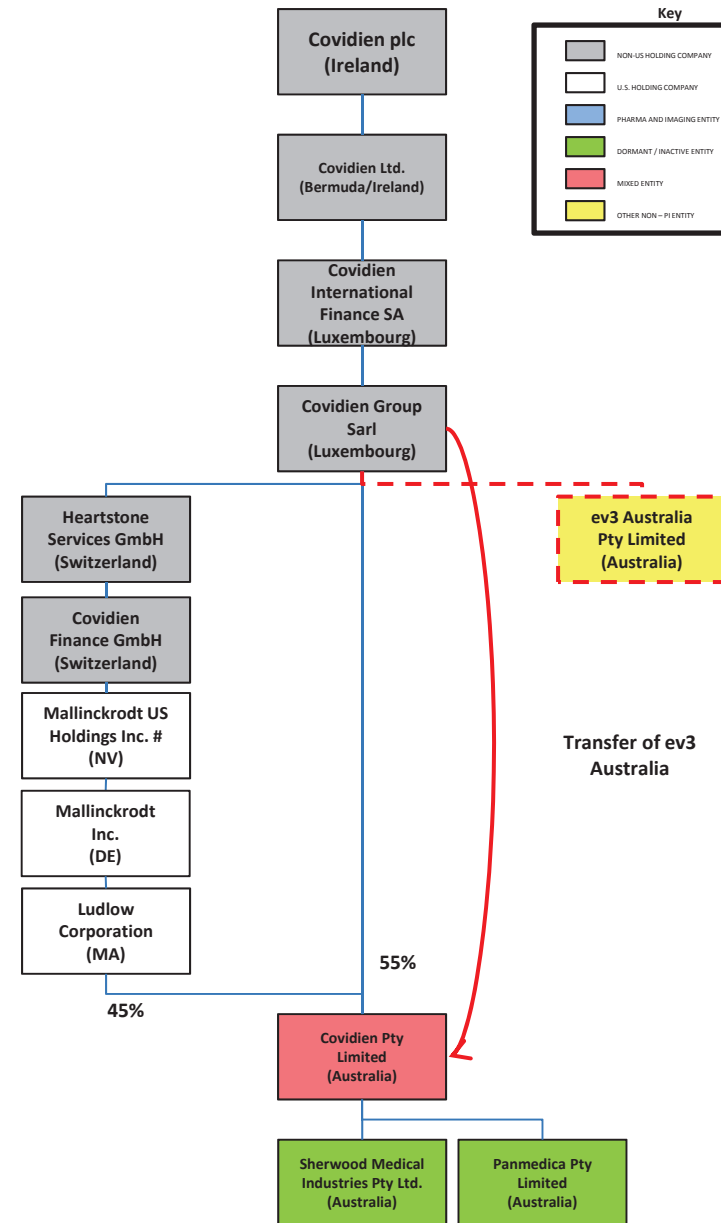
Step 1.6.1

Ludlow Corporation contributes its 0.000531% interest in Kendall de Mexico S.A. de C.V. to Covidien Holdings International Corporation.



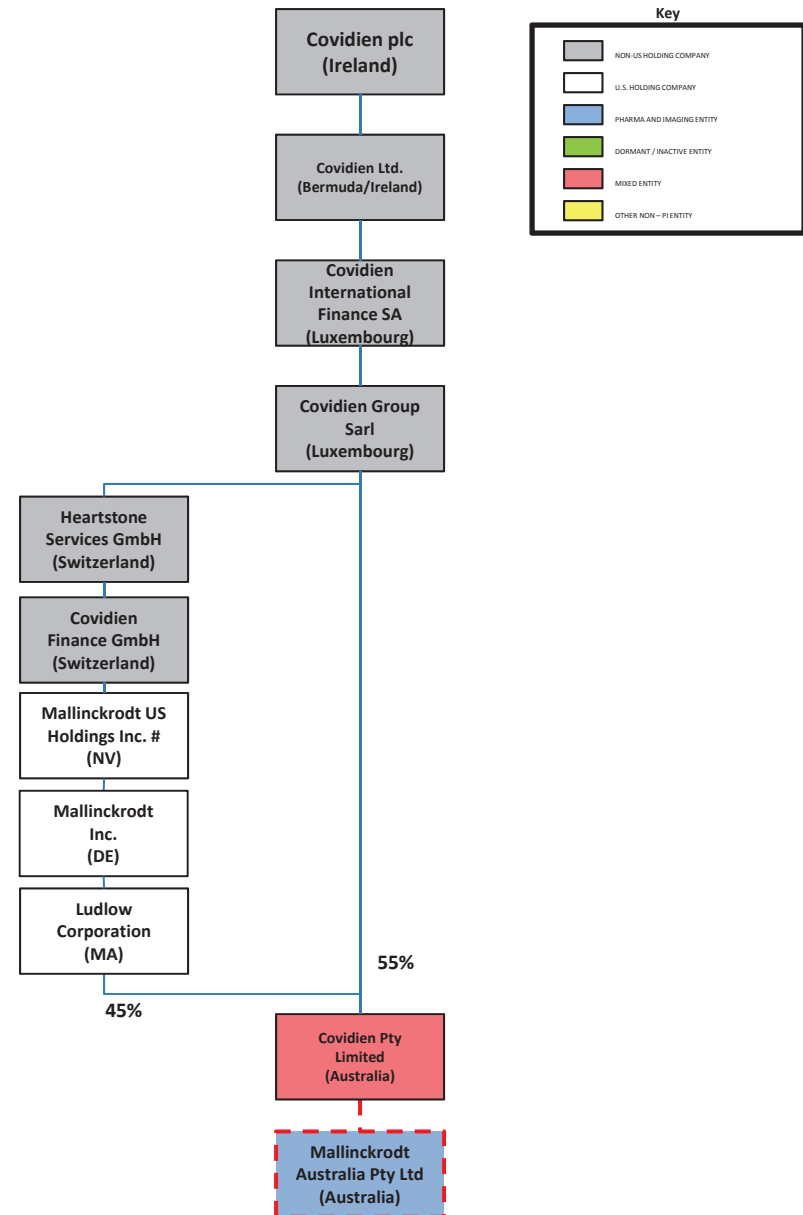
Workstream 1 – Extract non-PI Subs and other assets from MUSHI (f.k.a. KHC)**B. Step 1.7.0 – Sarl transfers ev3 Australia to Covidien Pty Limited****Completed on October 1, 2012****Step 1.7.0**

Sarl transfers ev3 Australia to Covidien Pty Limited



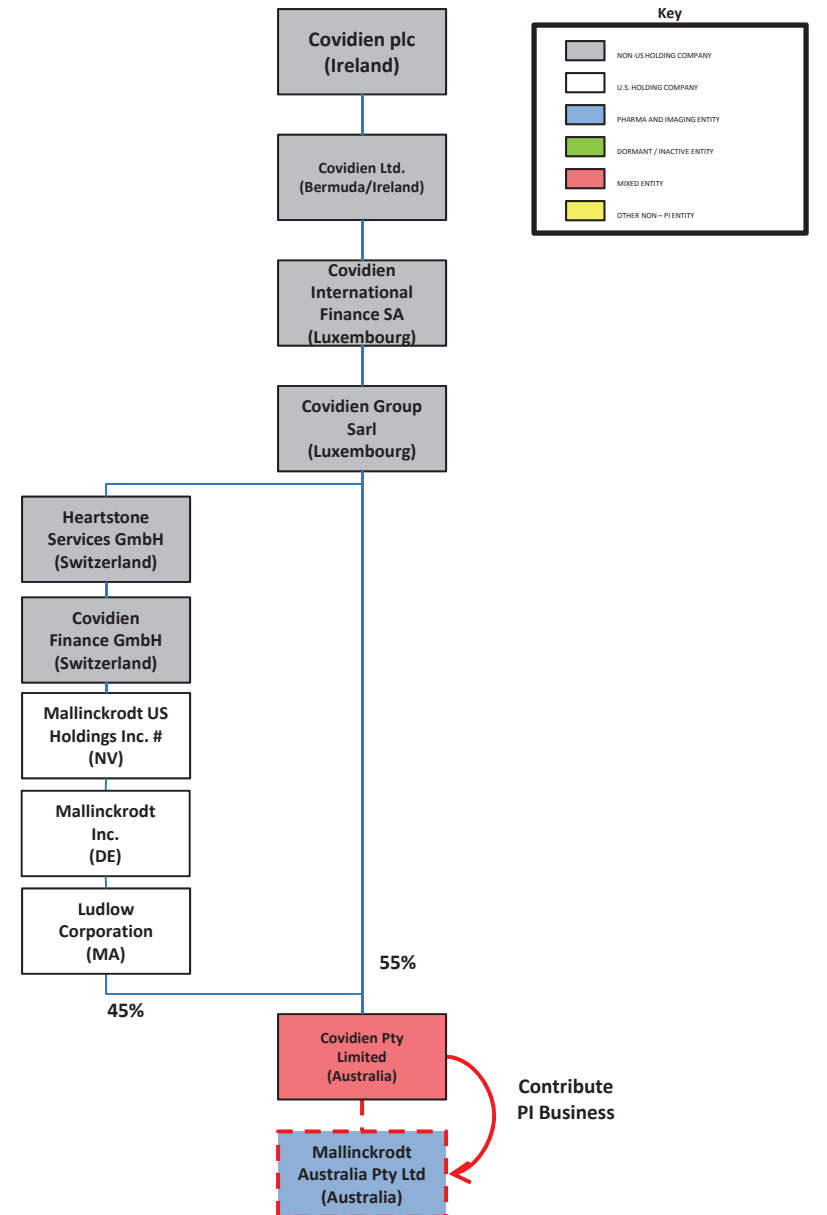
Workstream 1 – Extract non-PI Subs and other assets from MUSHI (f.k.a. KHC)**B. Step 1.7.1 - Covidien Pty Limited forms Mallinckrodt Australia Pty Ltd****Completed on August 6, 2012****Step 1.7.1**

Covidien Pty Limited forms a new Australian entity (“Mallinckrodt Australia Pty Ltd”).



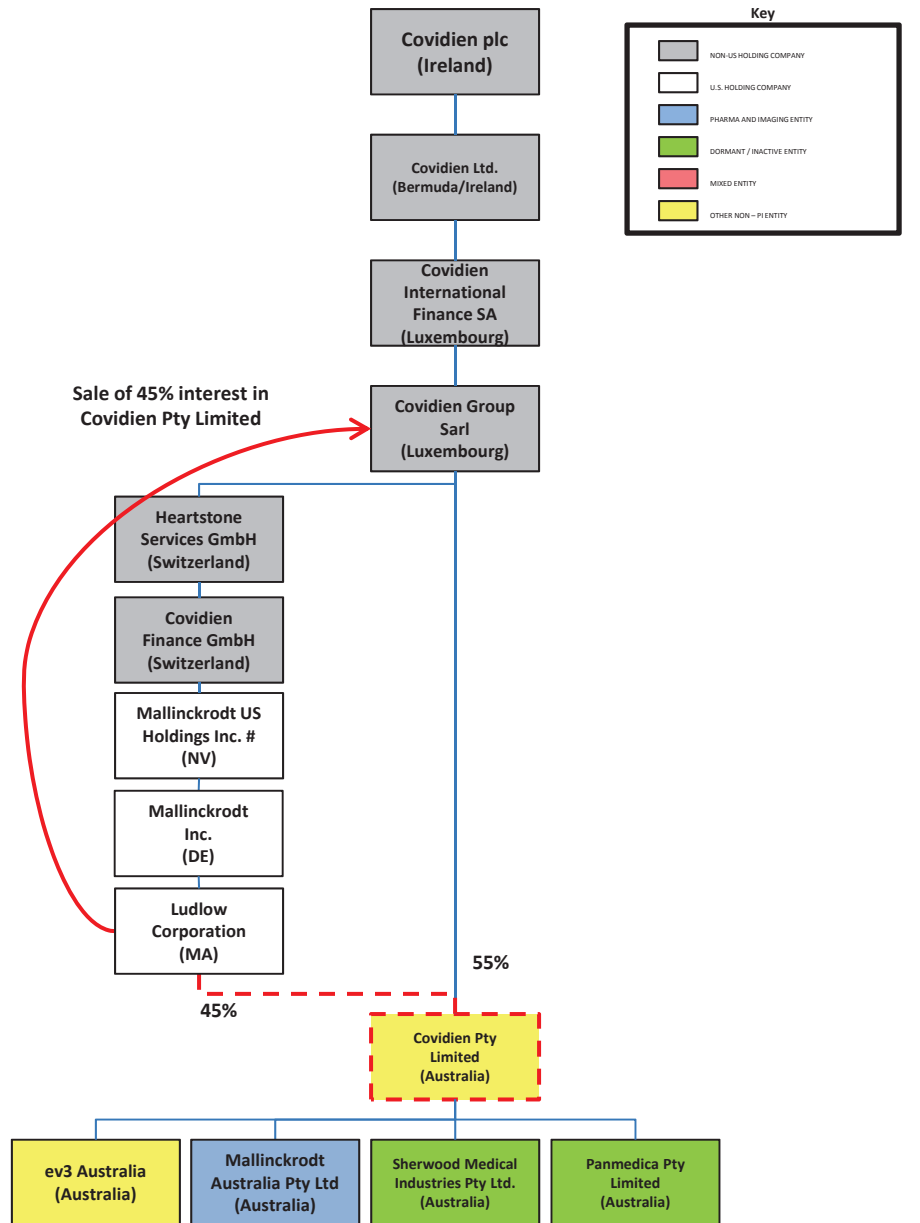
Workstream 1 – Extract non-PI Subs and other assets from MUSHI (f.k.a. KHC)**B. Step 1.7.2 - Covidien Pty Limited contributes PI business to Mallinckrodt Australia Pty Ltd****Completed on December 1, 2012****Step 1.7.2**

Covidien Pty Limited contributes its PI business to Mallinckrodt Australia Pty Ltd.



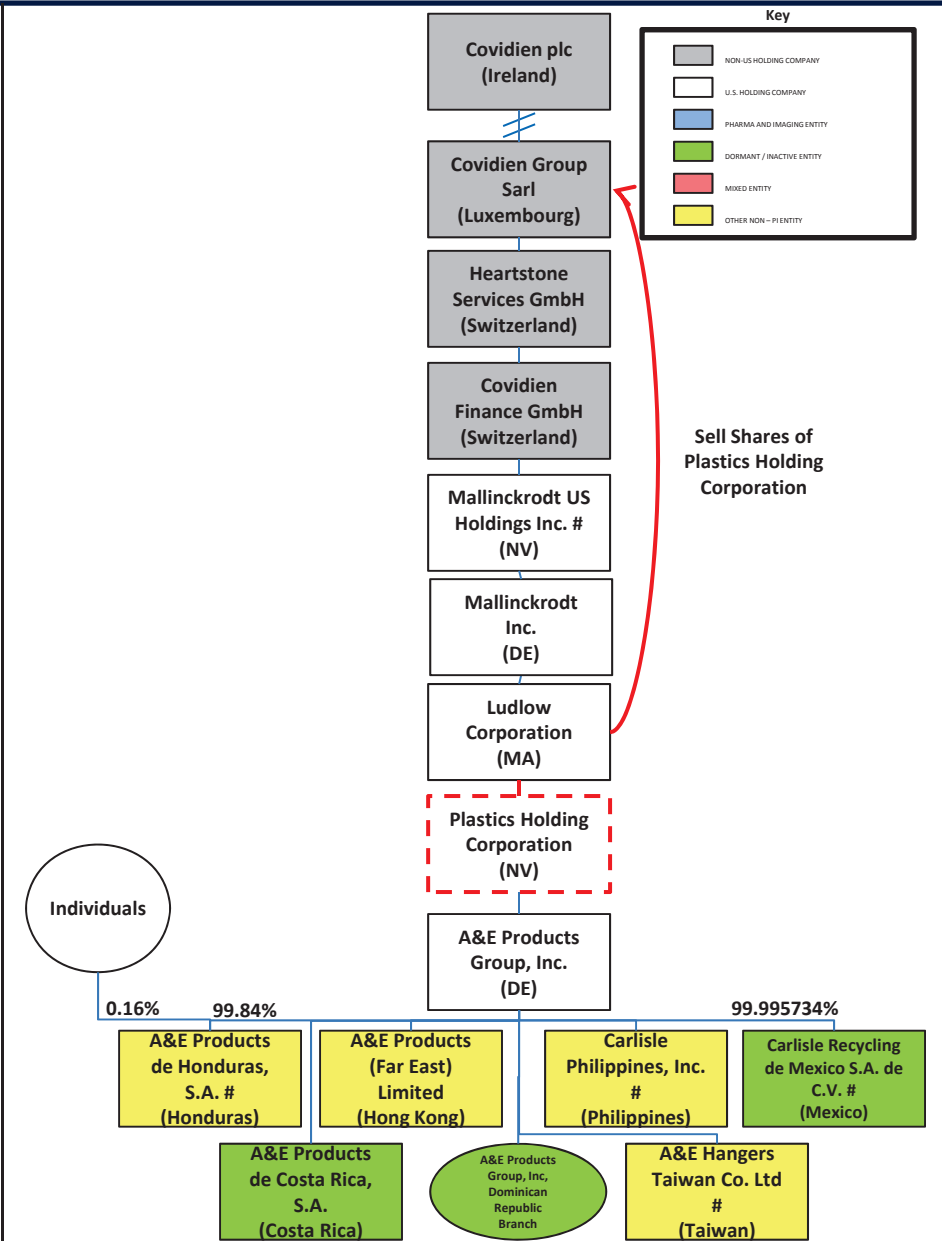
Workstream 1 – Extract non-PI Subs and other assets from MUSHI (f.k.a. KHC)**B. Step 1.8.1 – Ludlow Corporation sells its 45% interest in Covidien Pty Limited to Sarl****Completed on April 25, 2013****Step 1.8.1**

Ludlow Corporation sells its 45% interest in Covidien Pty Limited to Sarl.



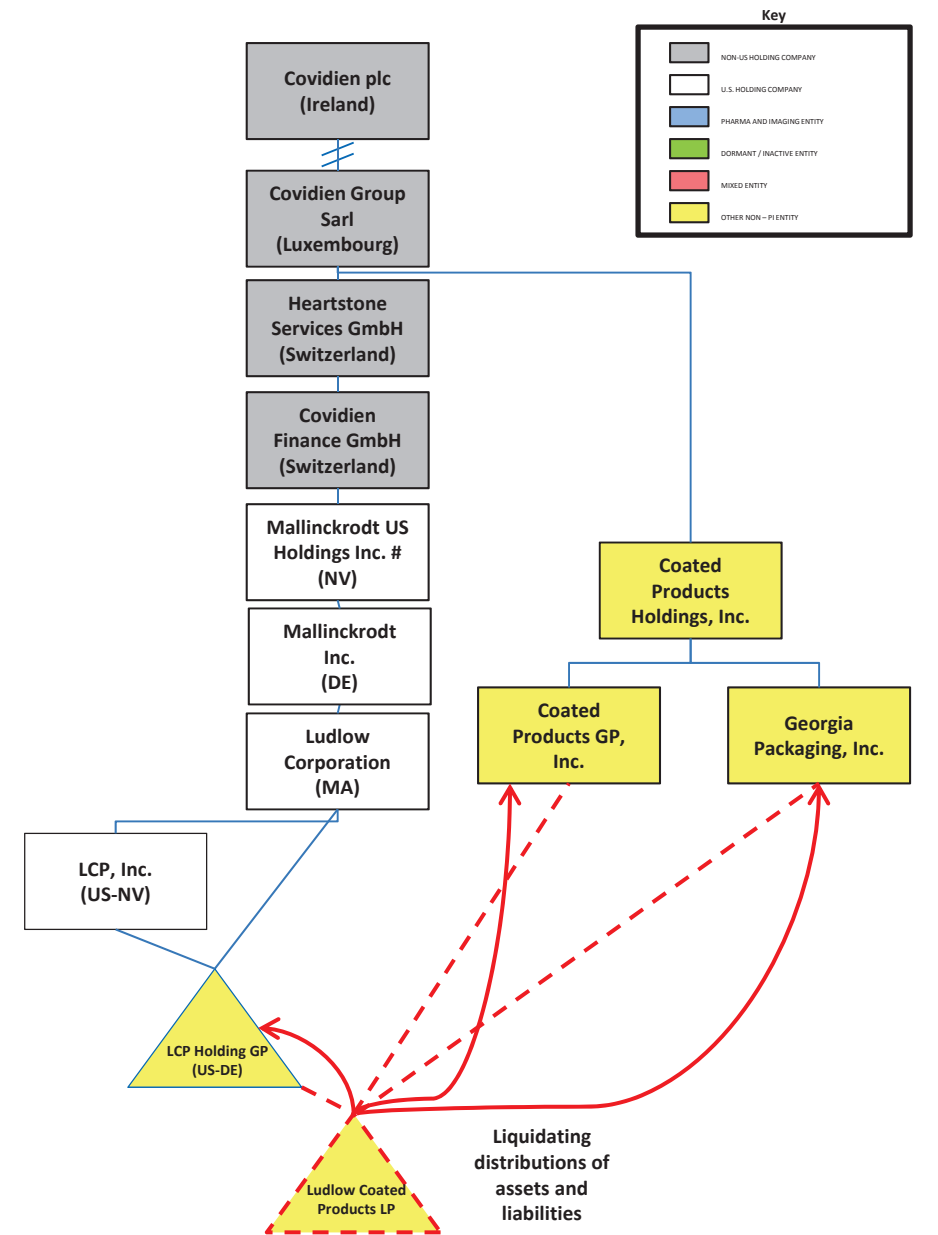
Workstream 1 – Extract non-PI Subs and other assets from MUSHI (f.k.a. KHC)**Step 1.9.1 – Ludlow Corporation sells Plastics Holding Corporation to Sarl****Completed on April 25, 2013****Step 1.9.1**

Ludlow Corporation sells Plastics Holding Corporation to Sarl.



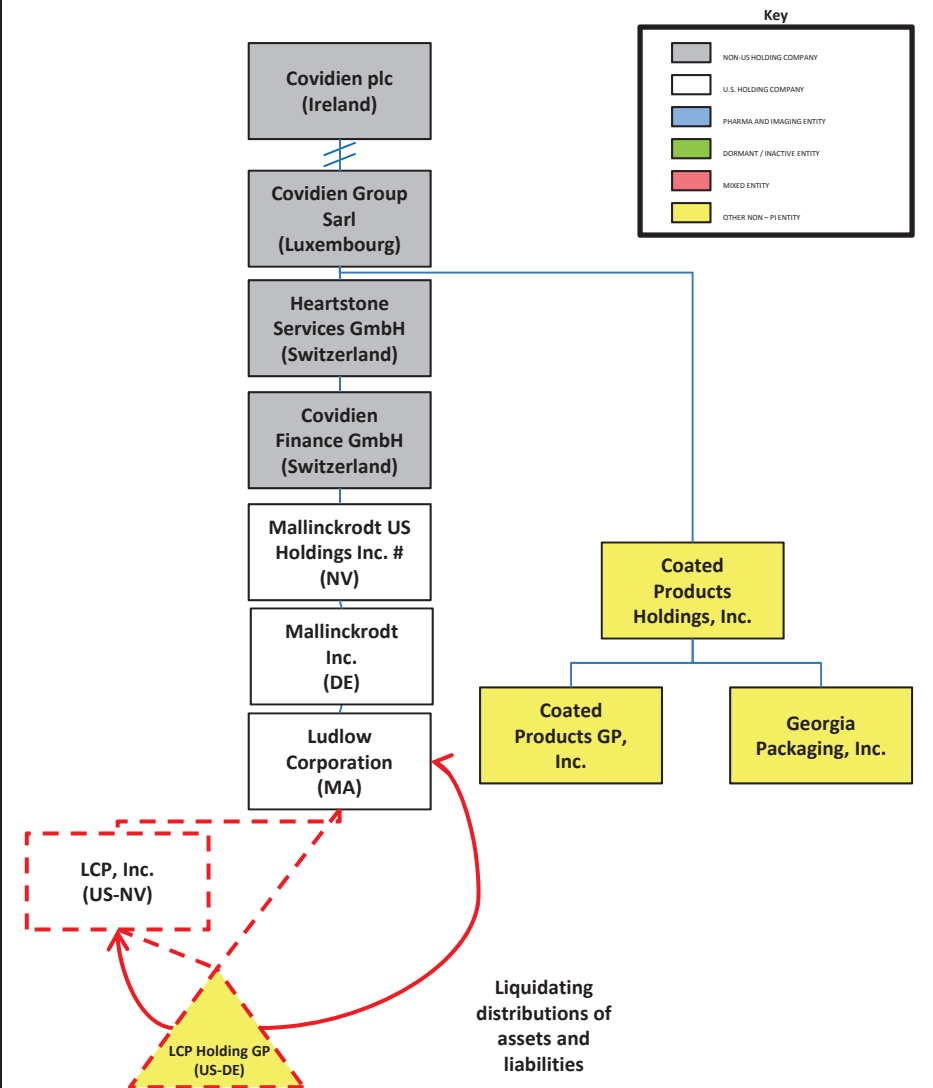
Workstream 1 – Extract non-PI Subs and other assets from MUSHI (f.k.a. KHC)**Step 1.10.1 – Liquidation of Ludlow Coated Products, LP****Completed on April 26, 2013****Step 1.10.1**

Ludlow Coated Products, LP liquidates, distributing its assets and liabilities to its partners.



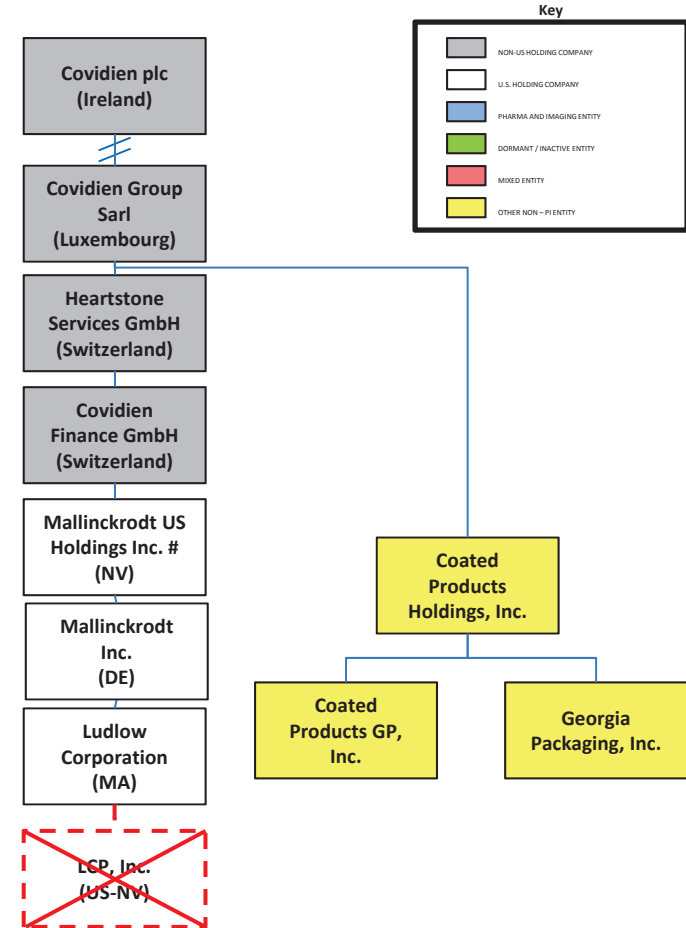
Workstream 1 – Extract non-PI Subs and other assets from MUSHI (f.k.a. KHC)**Step 1.10.2 – Liquidation of LCP Holding GP****Completed on April 26, 2013****Step 1.10.2**

LCP Holding GP liquidates, distributing its assets and liabilities to its partners



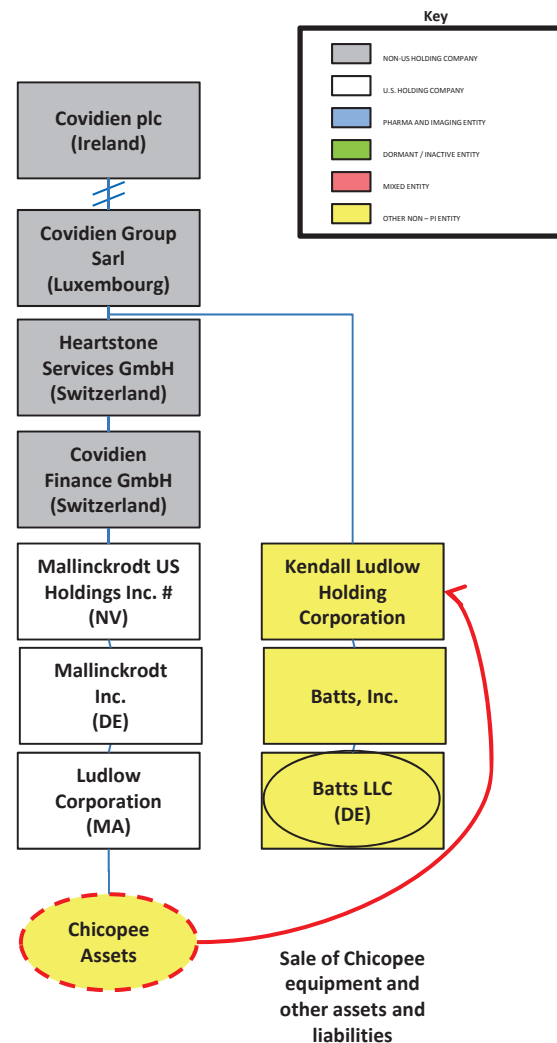
Workstream 1 – Extract non-PI Subs and other assets from MUSHI (f.k.a. KHC)**Step 1.10.3 – LCP, Inc. Liquidates****Completed on April 26, 2013****Step 1.10.3**

LCP, Inc. liquidates.



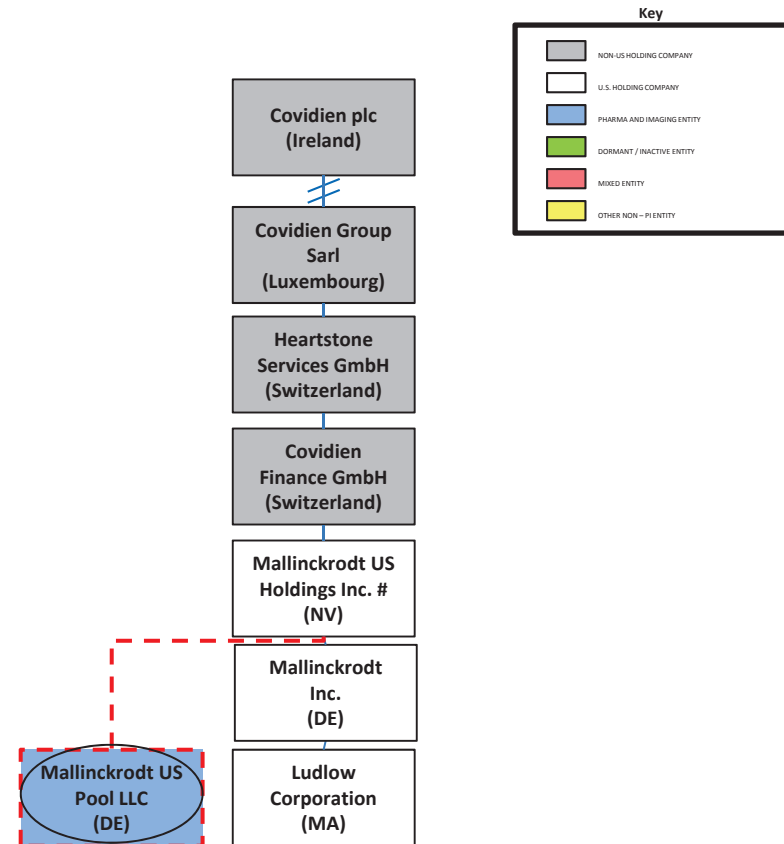
Workstream 1 – Extract non-PI Subs and other assets from MUSHI (f.k.a. KHC)**Step 1.11.1 – Ludlow Corporation sells Chicopee plant assets****Completed on May 3, 2013****Step 1.11.1**

Ludlow Corporation sells Chicopee plant assets and other assets and liabilities to Kendall Ludlow Holding Corporation (Company also changed name from Kendall Company Holding Corporation to Kendall Ludlow Holding Corporation on the same day).



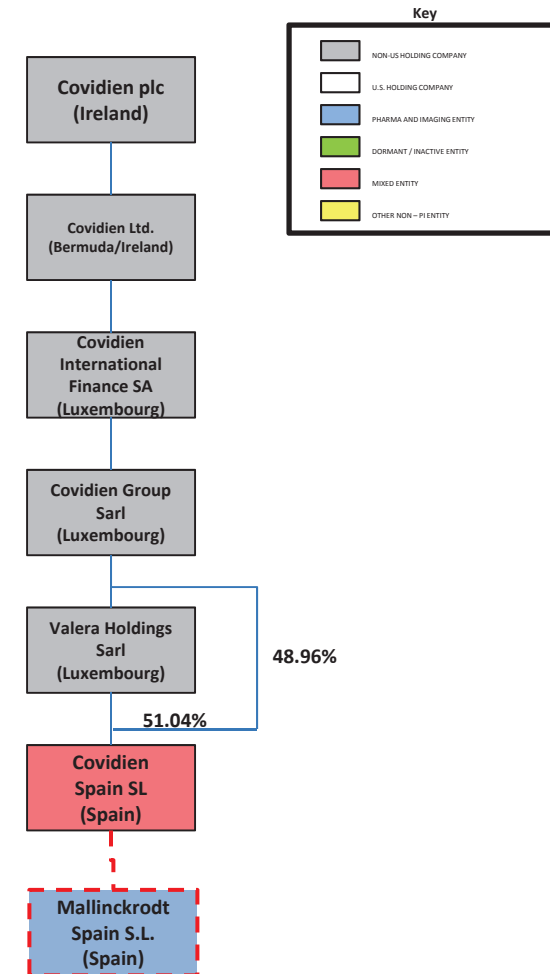
Workstream 1 – Extract non-PI Subs and other assets from MUSHI (f.k.a. KHC)**Step 1.11.2 – Mallinckrodt US Holdings Inc. forms Mallinckrodt US Pool LLC****Completed on February 7, 2013****Step 1.11.2**

Mallinckrodt US Holdings Inc. forms Mallinckrodt US Pool LLC.



Workstream 1 – Extract non-PI Subs and other assets from MUSHI (f.k.a. KHC)**B. Step 1.12.1 – Covidien Spain SL forms a new Spanish entity (“Mallinckrodt Spain S.L.”)****Completed on October 29, 2012****Step 1.12.1**

Covidien Spain SL forms a new Spanish entity (“Mallinckrodt Spain S.L.”).

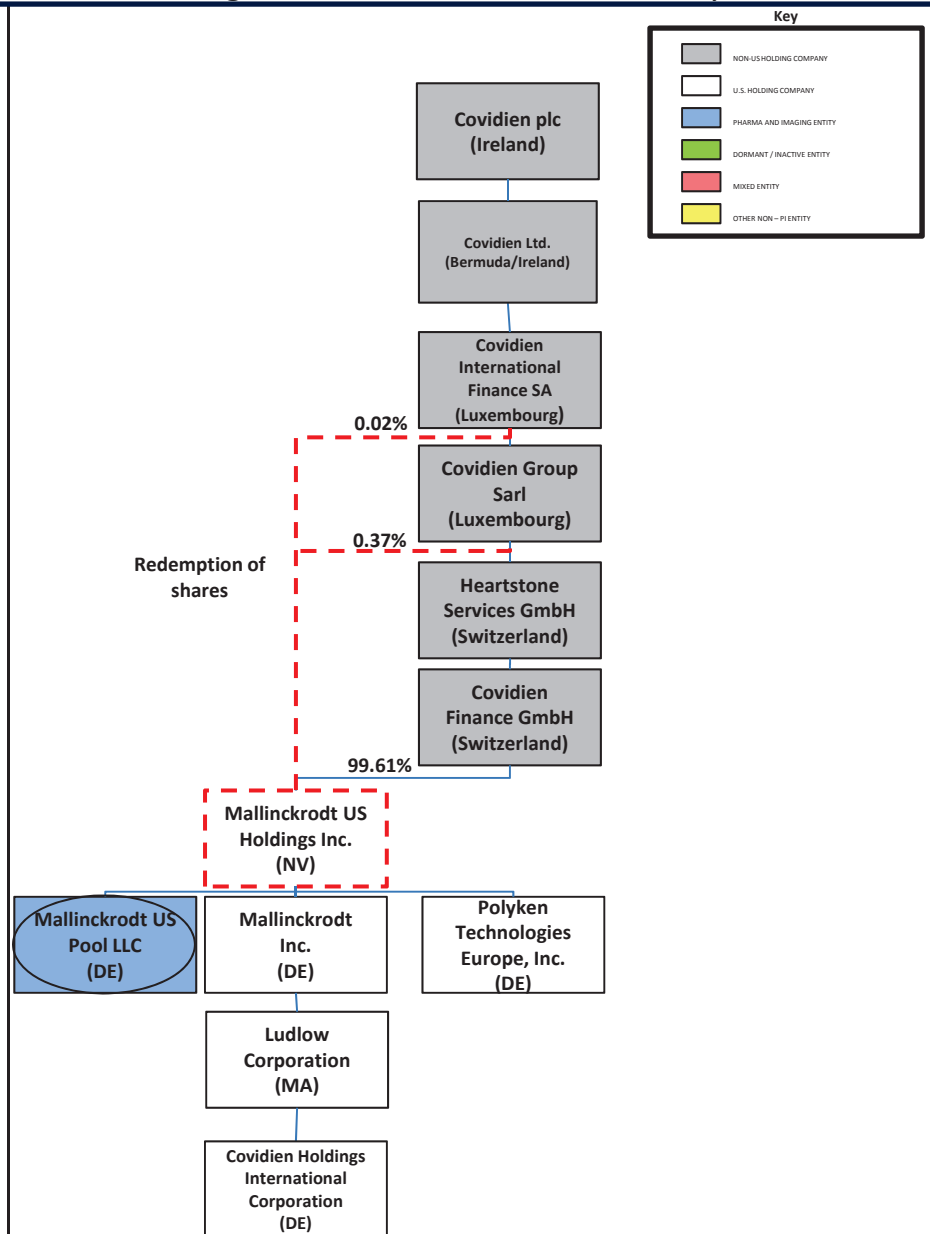


Workstream 1 – Extract non-PI Subs and other assets from MUSHI (f.k.a. KHC)

B. Step 1.13.0 – Mallinckrodt US Holdings Inc. redeems shares owned by CIFSA and Sarl

Completed on April 26, 2013**Step 1.13.0**

Mallinckrodt US Holdings Inc. redeems shares owned by CIFSA and Sarl.



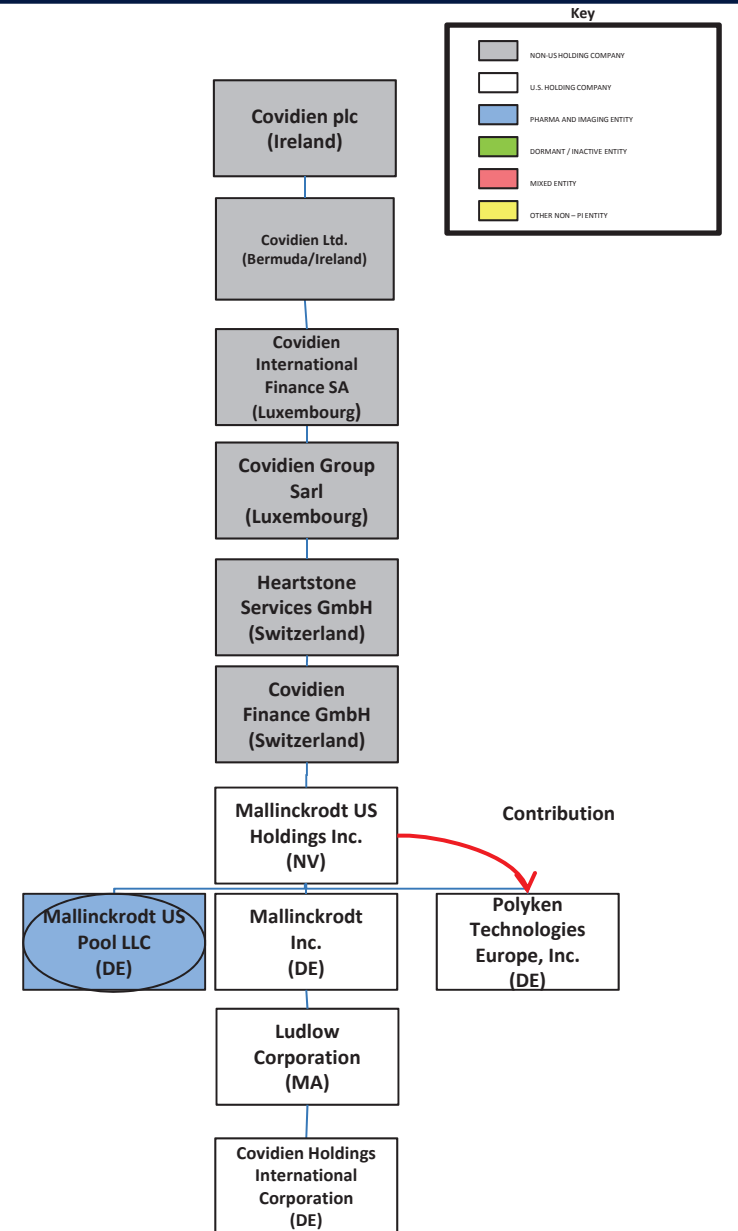
Workstream 1 – Extract non-PI Subs and other assets from MUSHI (f.k.a. KHC)

B. Step 1.13.0.1 – Mallinckrodt US Holdings Inc. makes a capital contribution to Polyken Technologies Europe, Inc.

Completed on April 18, 2013

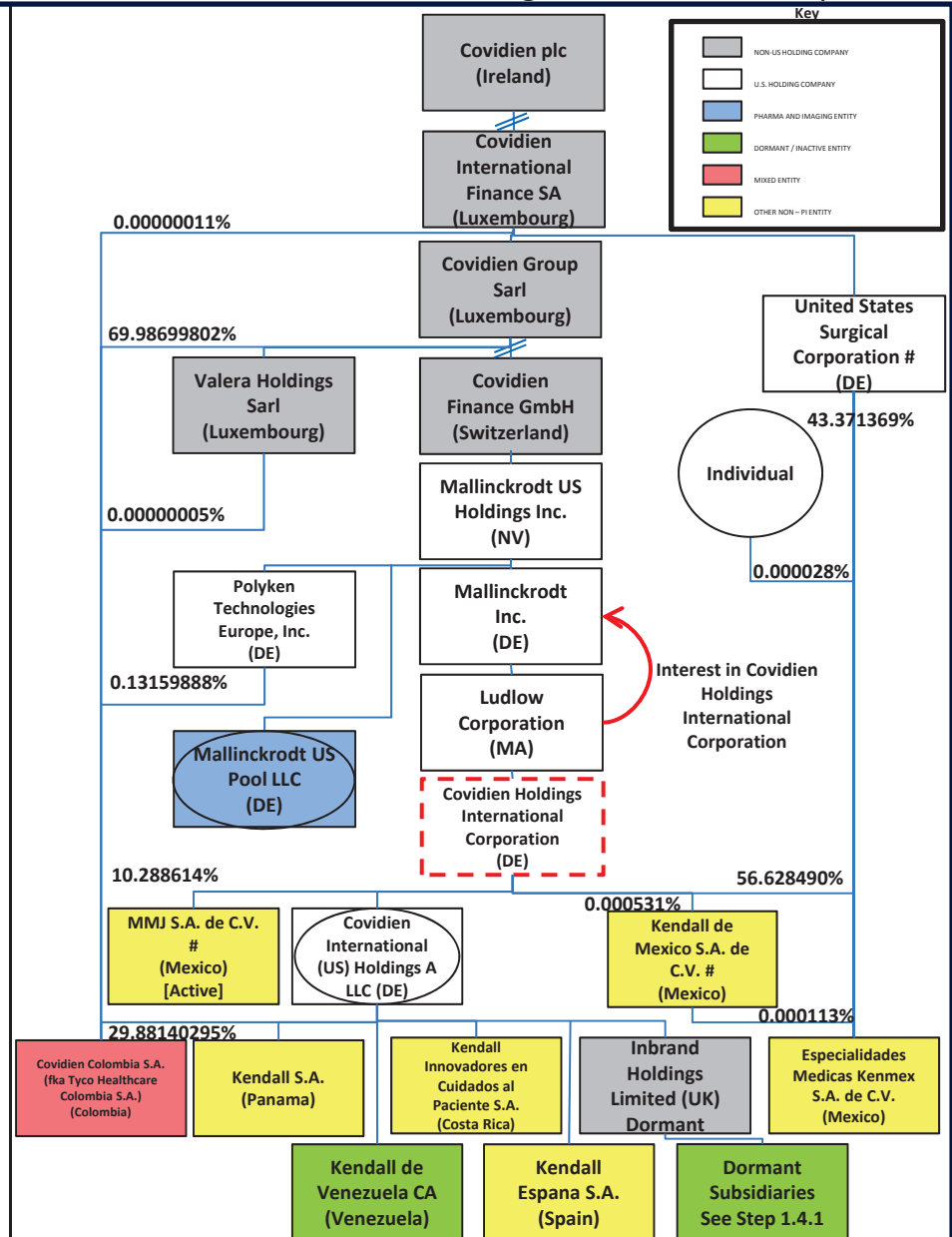
Step 1.13.0.1

Mallinckrodt US Holdings Inc. makes a capital contribution to Polyken Technologies Europe, Inc.



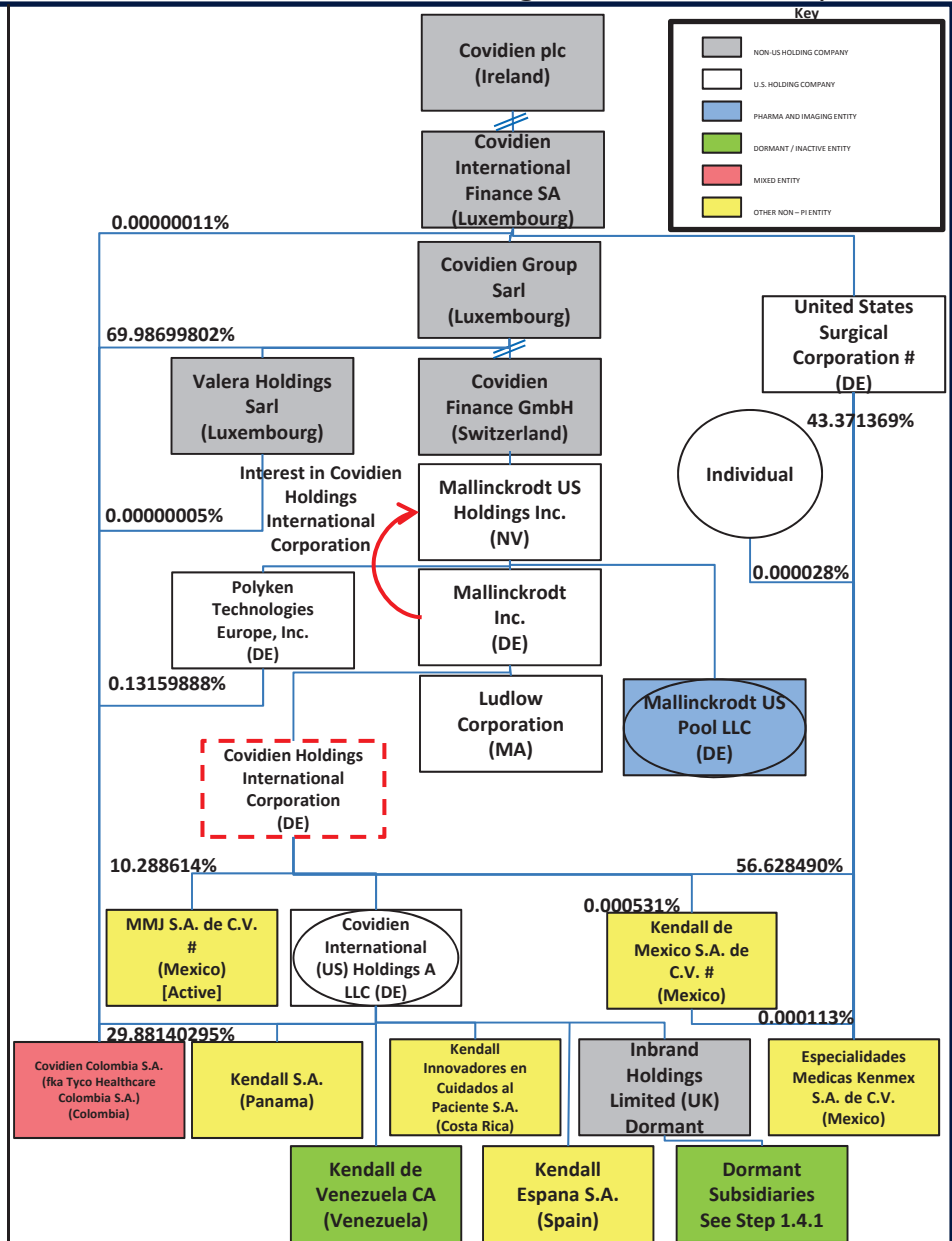
B. Step 1.13.1 – Ludlow Corporation distributes its interest in Covidien Holdings International Corporation

Ludlow Corporation distributes its interest in Covidien Holdings International Corporation to Mallinckrodt Inc.



B. Step 1.13.2 – Mallinckrodt Inc. distributes its interest in Covidien Holdings International Corporation

Mallinckrodt Inc. distributes its interest in Covidien Holdings International Corporation to Mallinckrodt US Holdings Inc.



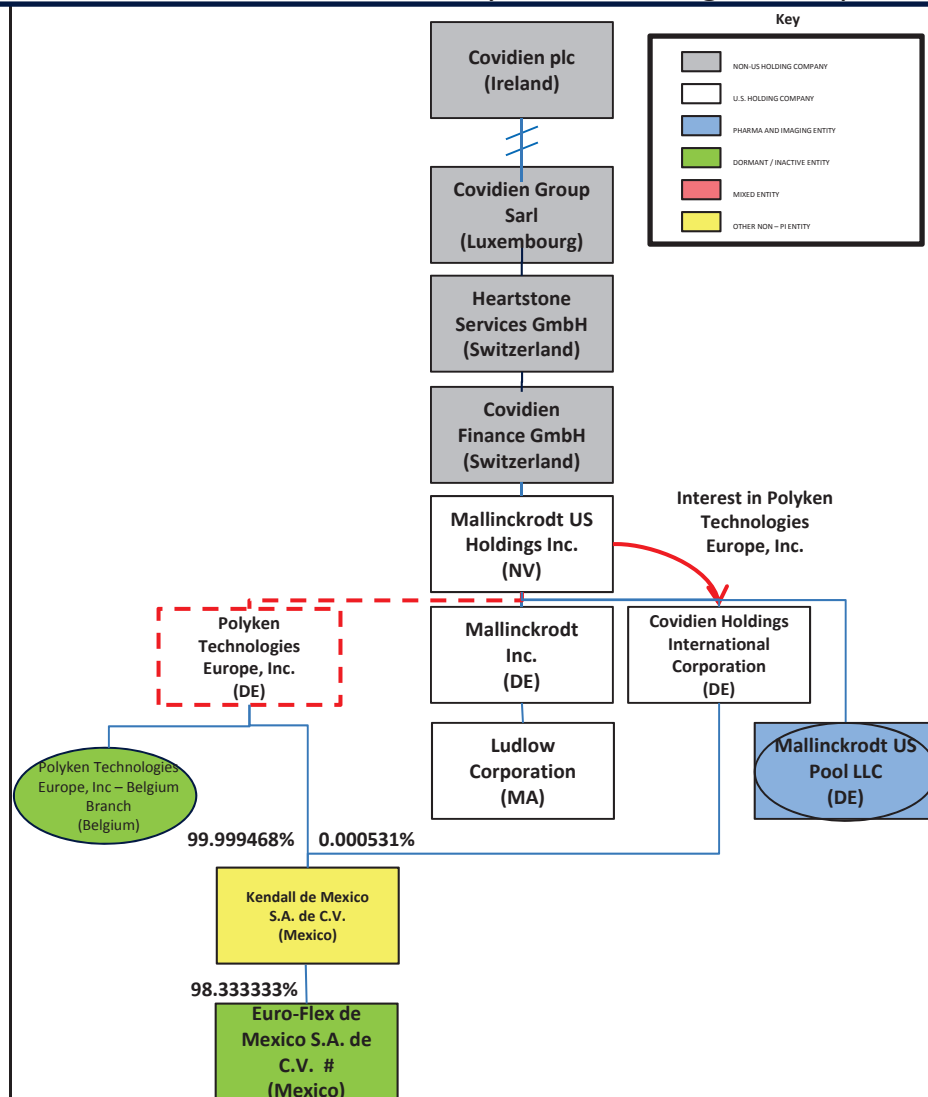
Workstream 1 – Extract non-PI Subs and other assets from MUSHI (f.k.a. KHC)

B. Step 1.13.3 – Mallinckrodt US Holdings Inc. contributes its interest in Polyken Technologies Europe, Inc.

Completed on April 18, 2013

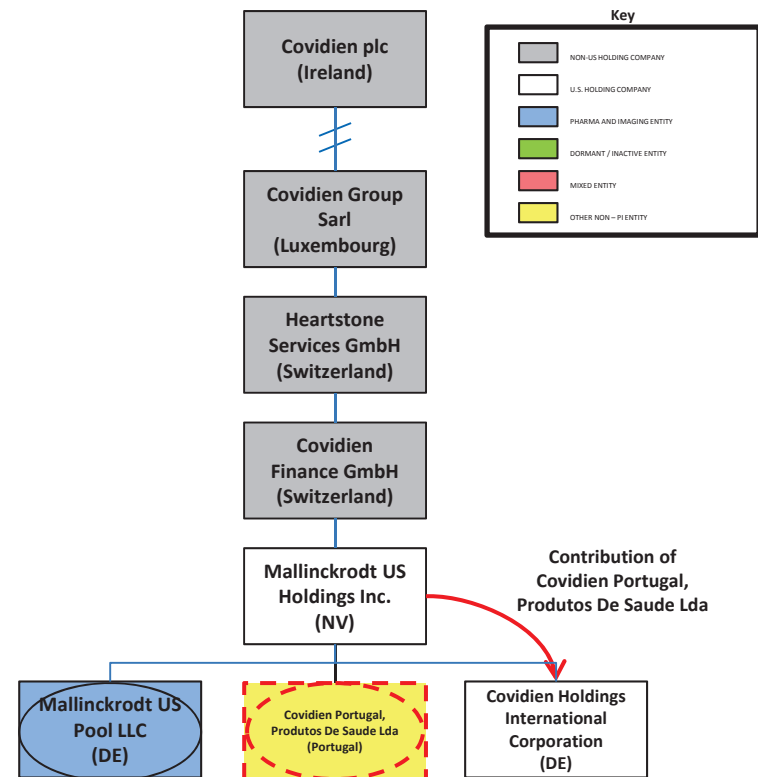
Step 1.13.3

Mallinckrodt US Holdings Inc. contributes its interest in Polyken Technologies Europe, Inc. to Covidien Holdings International Corporation.



Workstream 1 – Extract non-PI Subs and other assets from MUSHI (f.k.a. KHC)**B. Step 1.13.4- Covidien Portugal, Produtos De Saude Lda is contributed****Completed on April 18, 2013****Step 1.13.4**

Mallinckrodt US Holdings Inc. contributes its interest in Covidien Portugal, Produtos De Saude Lda to Covidien Holdings International Corporation.

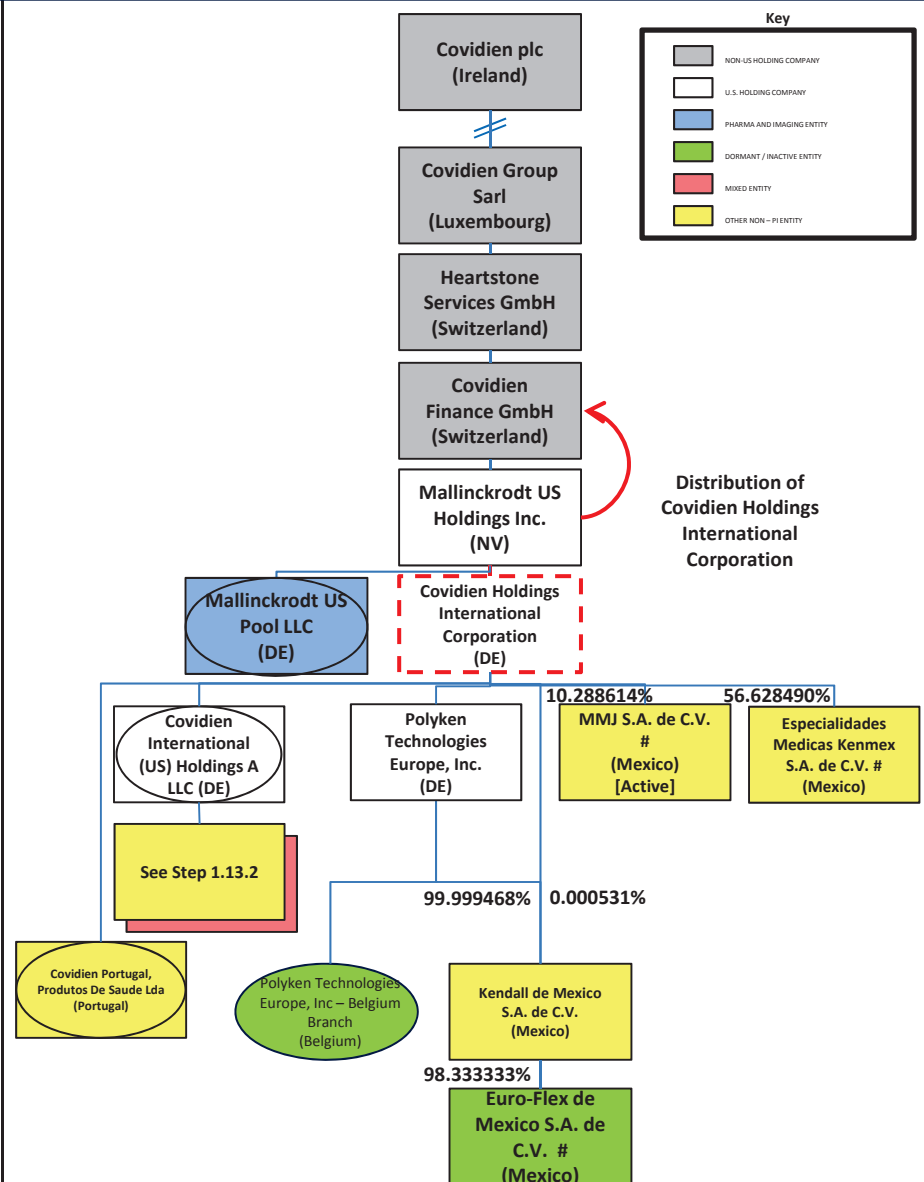


Workstream 1 – Extract non-PI Subs and other assets from MUSHI (f.k.a. KHC)

B. Step 1.13.5 - Covidien Holdings International Corporation is distributed to Covidien Finance GmbH

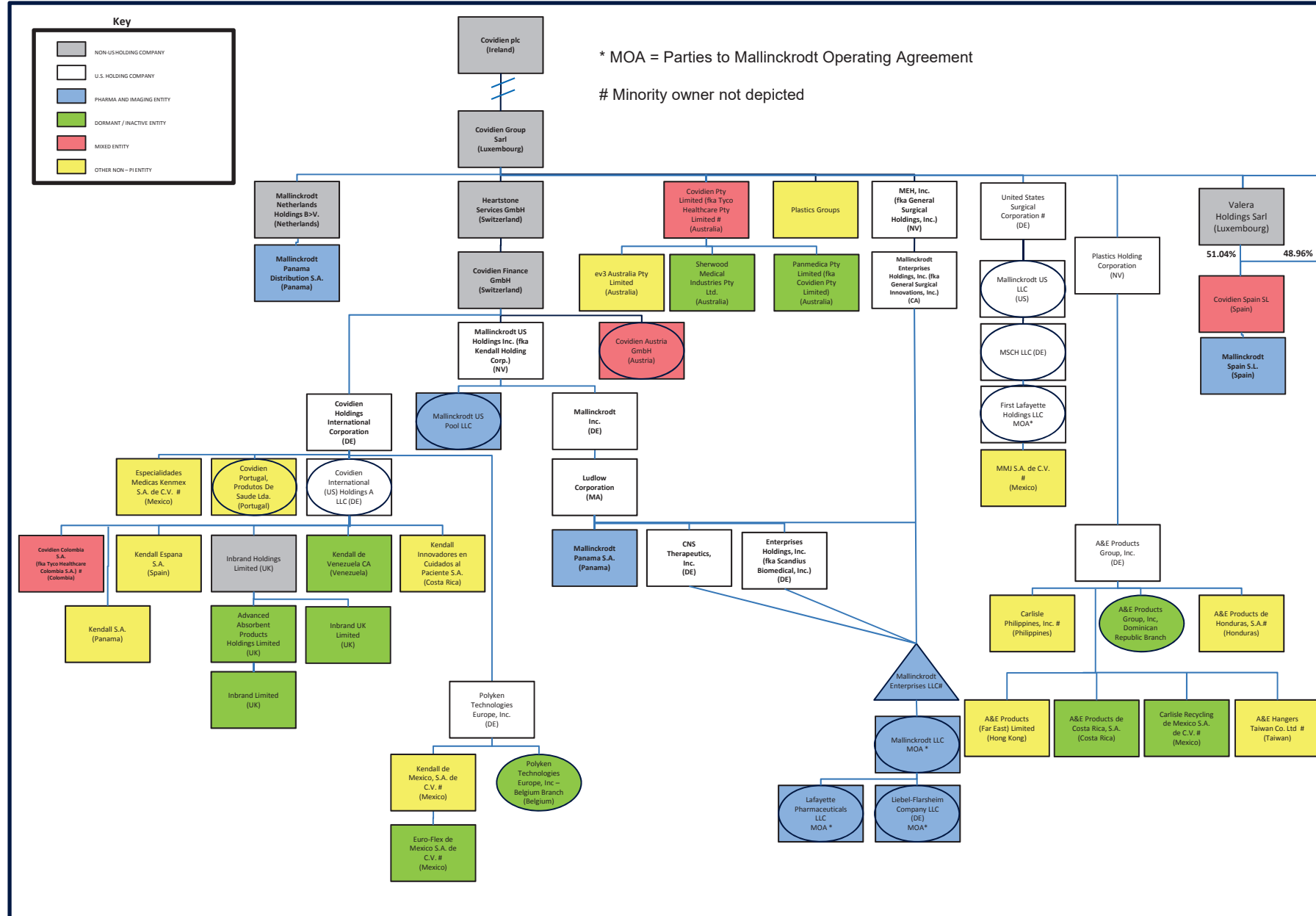
Completed on April 30, 2013**Step 1.13.5**

Mallinckrodt US Holdings Inc. distributes its interest in Covidien Holdings International Corporation to Covidien Finance GmbH.



Workstream 1 – Extract non-PI Subs and other assets from MUSHI (f.k.a. KHC)

Final Structure after Workstream 1

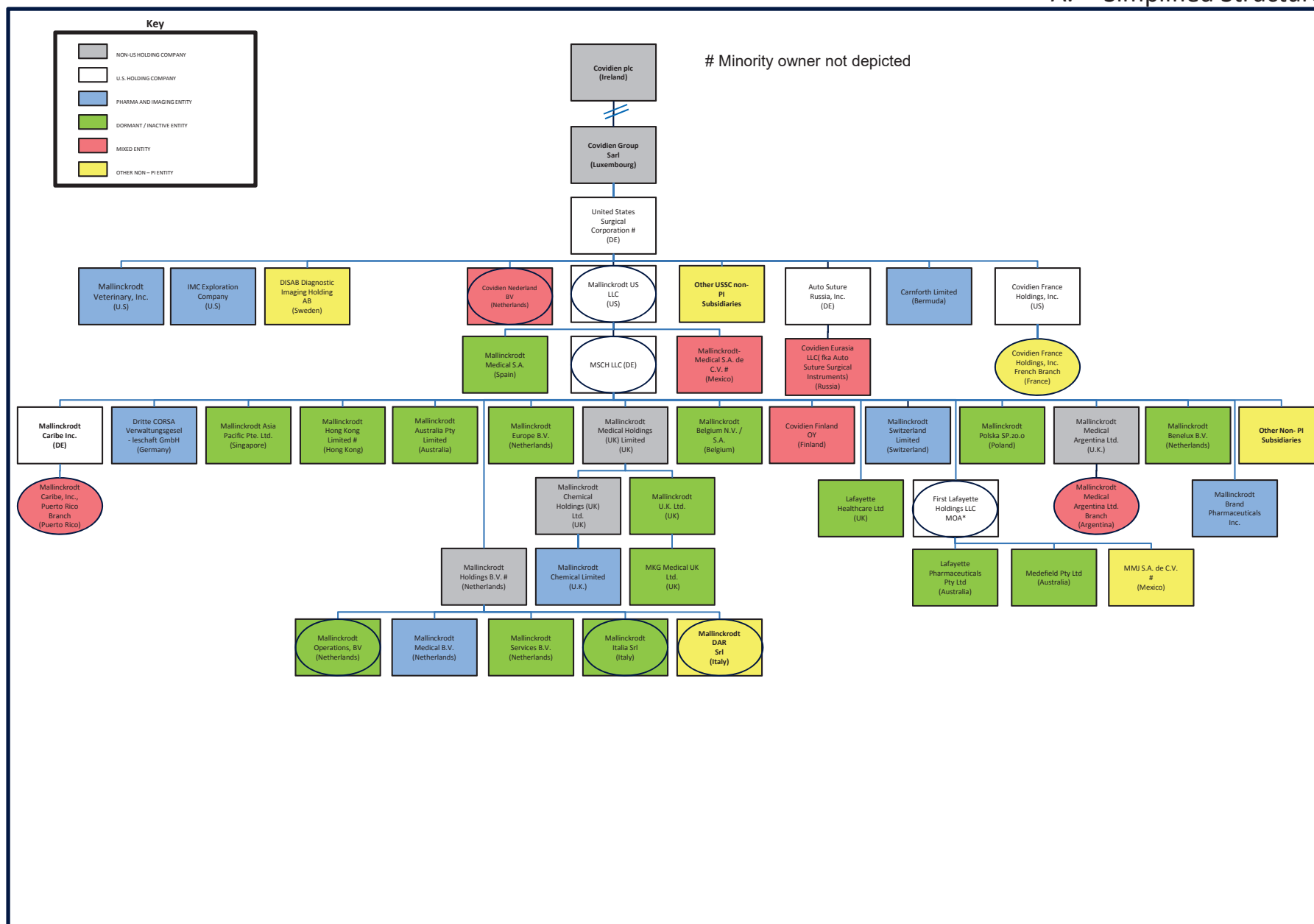


Workstream 2 – Distribute PI Subs and assets from under USSC

- A. Simplified Structure
- B. Proposed Transaction
- C. Final Structure after completion of Workstream

Workstream 2 – Distribute PI Subs and assets from under USSC

A. Simplified Structure



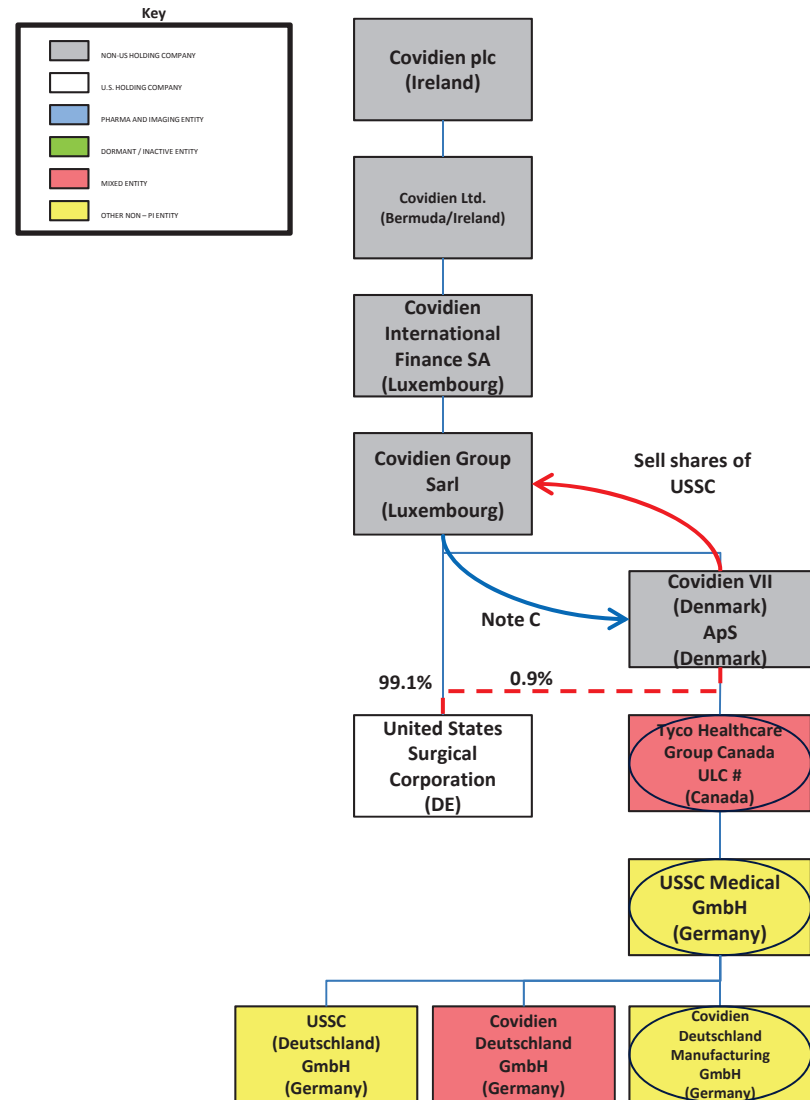
Workstream 2 – Distribute PI Subs and assets from under USSC

B. Step 2.1.0 – Covidien VII sells its 0.9% interest in USSC to Sarl for a note denominated in USD (“Note C”)

Completed on April 27, 2013

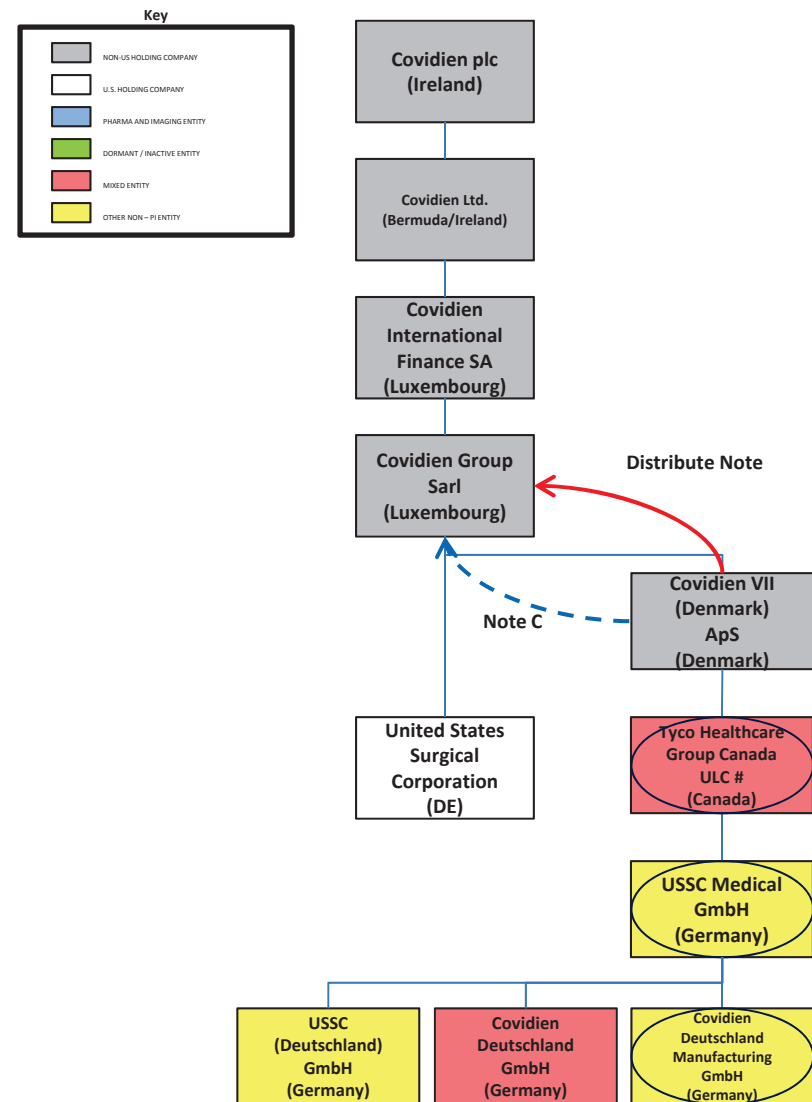
Step 2.1.0

Covidien VII sells its 0.9% interest in USSC to Sarl for a note denominated in USD (“Note C”).



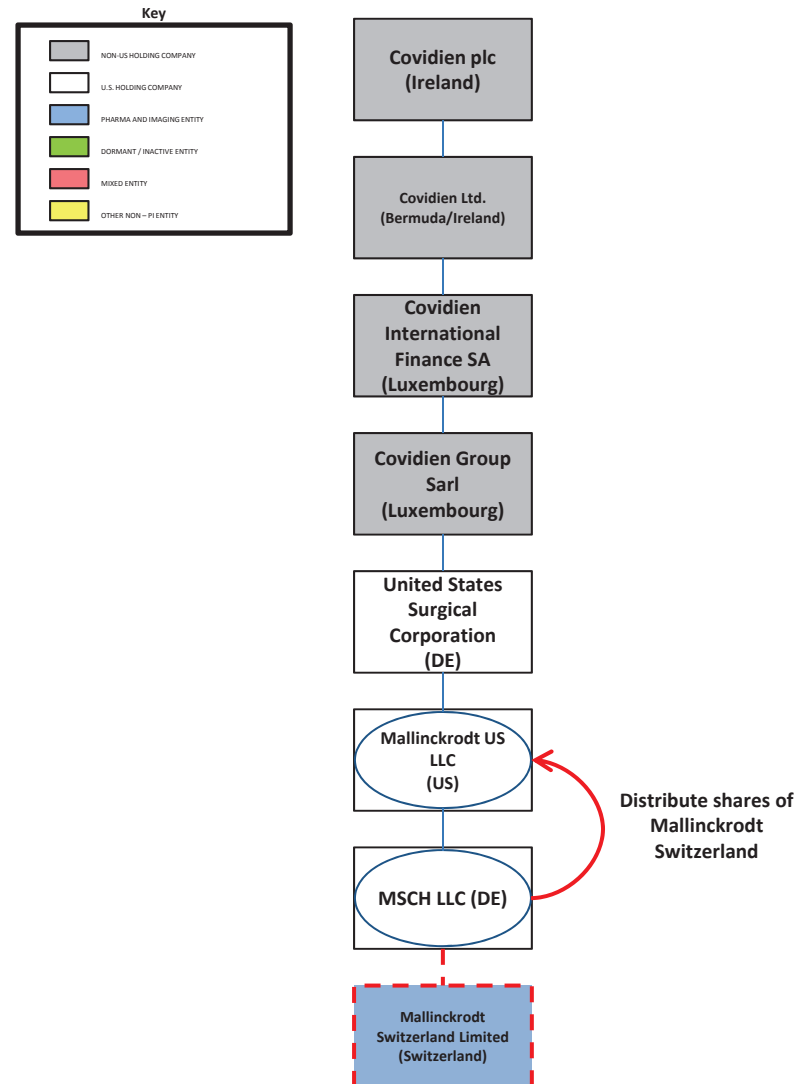
Workstream 2 – Distribute PI Subs and assets from under USSC**B. Step 2.1.0.1 – Covidien VII distributes Note C to Sarl****Completed on June 3, 2013****Step 2.1.0.1**

Covidien VII distributes Note C to Sarl.



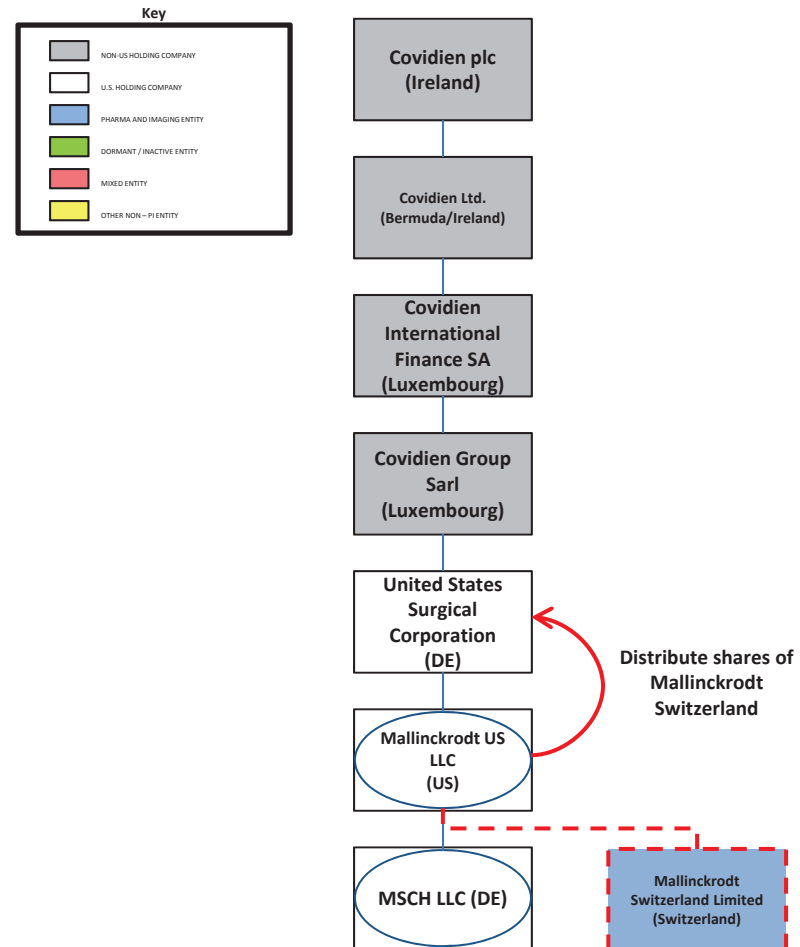
Workstream 2 – Distribute PI Subs and assets from under USSC**B. Step 2.1.1 – MSCH LLC distributes shares of Mallinckrodt Switzerland Limited****Completed on May 3, 2013****Step 2.1.1**

MSCH LLC distributes the shares of Mallinckrodt Switzerland Limited to Mallinckrodt US LLC.



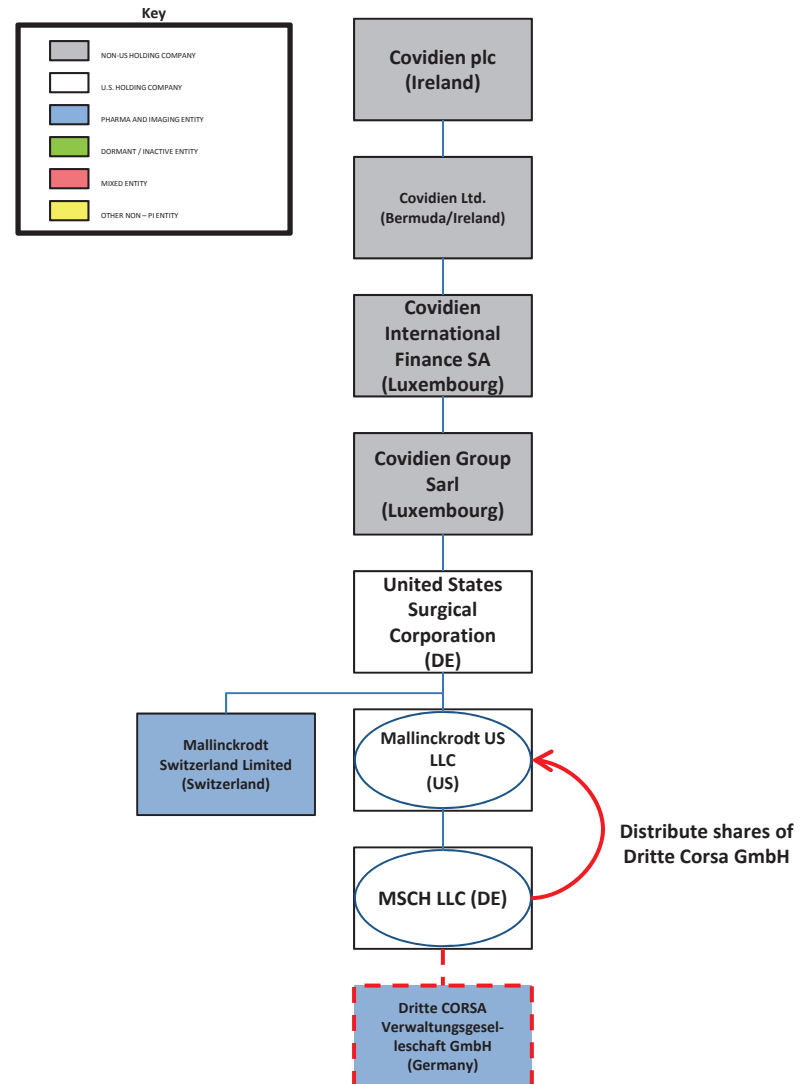
Workstream 2 – Distribute PI Subs and assets from under USSC**B. Step 2.1.2 – Mallinckrodt US LLC distributes shares of Mallinckrodt Switzerland Limited****Completed on May 6, 2013****Step 2.1.2**

Mallinckrodt US LLC distributes the shares of Mallinckrodt Switzerland Limited to USSC.



Workstream 2 – Distribute PI Subs and assets from under USSC**B. Step 2.1.3 –MSCH LLC distributes shares of Dritte CORSA Verwaltungsgesellschaft GmbH****Completed on May 3, 2013****Step 2.1.3**

MSCH LLC distributes the shares of Dritte CORSA Verwaltungsgesellschaft GmbH to Mallinckrodt US LLC.



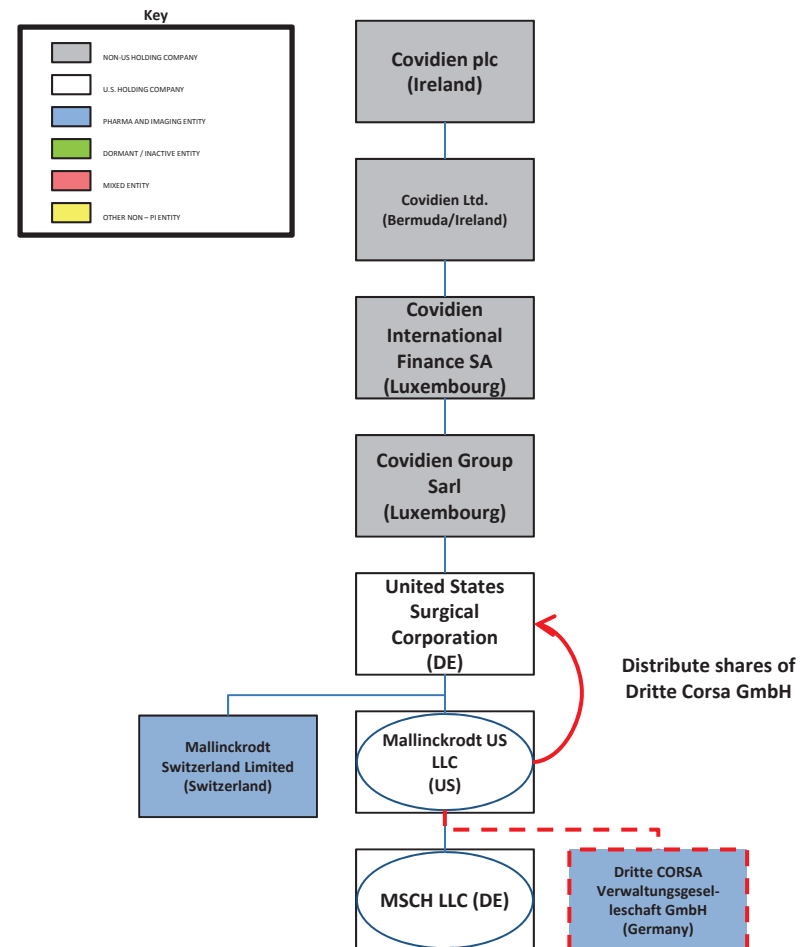
Workstream 2 – Distribute PI Subs and assets from under USSC

B. Step 2.1.4 –Mallinckrodt US LLC distributes shares of Dritte CORSA Verwaltungsgesellschaft GmbH

Completed on May 6, 2013

Step 2.1.4

Mallinckrodt US LLC distributes the shares of Dritte CORSA Verwaltungsgesellschaft GmbH to USSC.

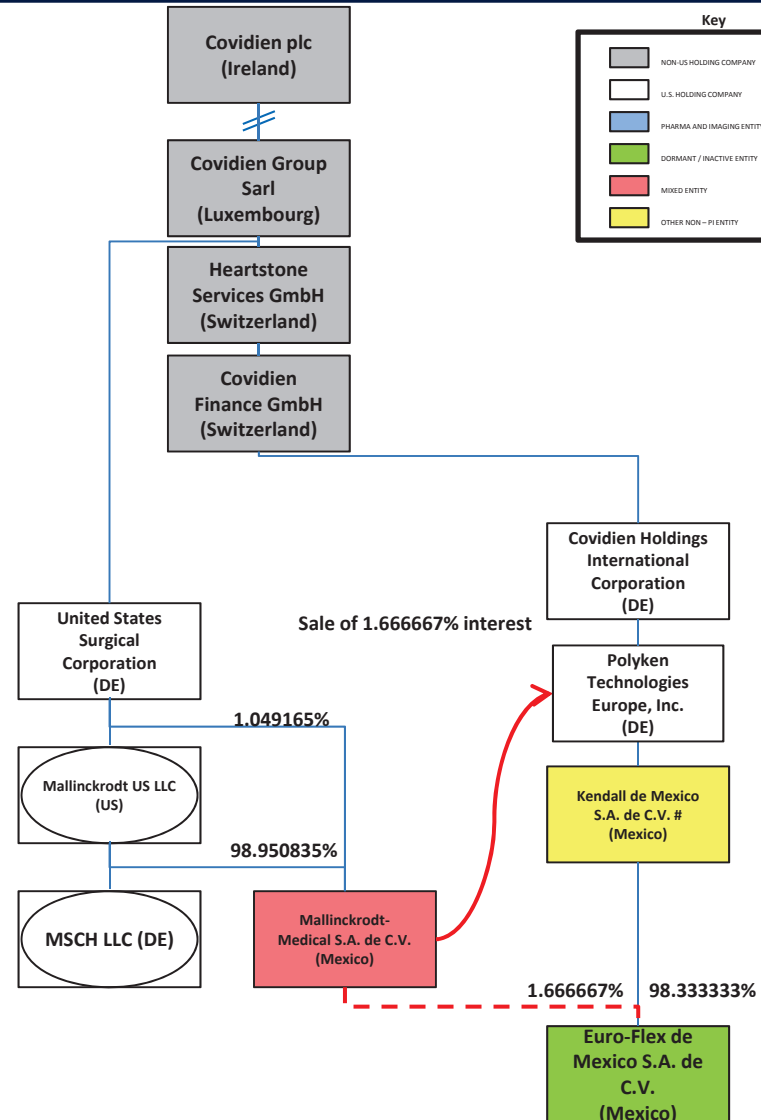


Workstream 2 – Distribute PI Subs and assets from under USSC

B. Step 2.2.0 – Mallinckrodt Medical S.A. de C.V. sells its 1.666667% interest in Euro-Flex de Mexico S.A. de C.V.

Completed on April 1, 2013**Step 2.2.0**

Mallinckrodt Medical S.A. de C.V. sells its 1.666667% interest in Euro-Flex de Mexico S.A. de C.V. to Polyken Technologies Europe, Inc.

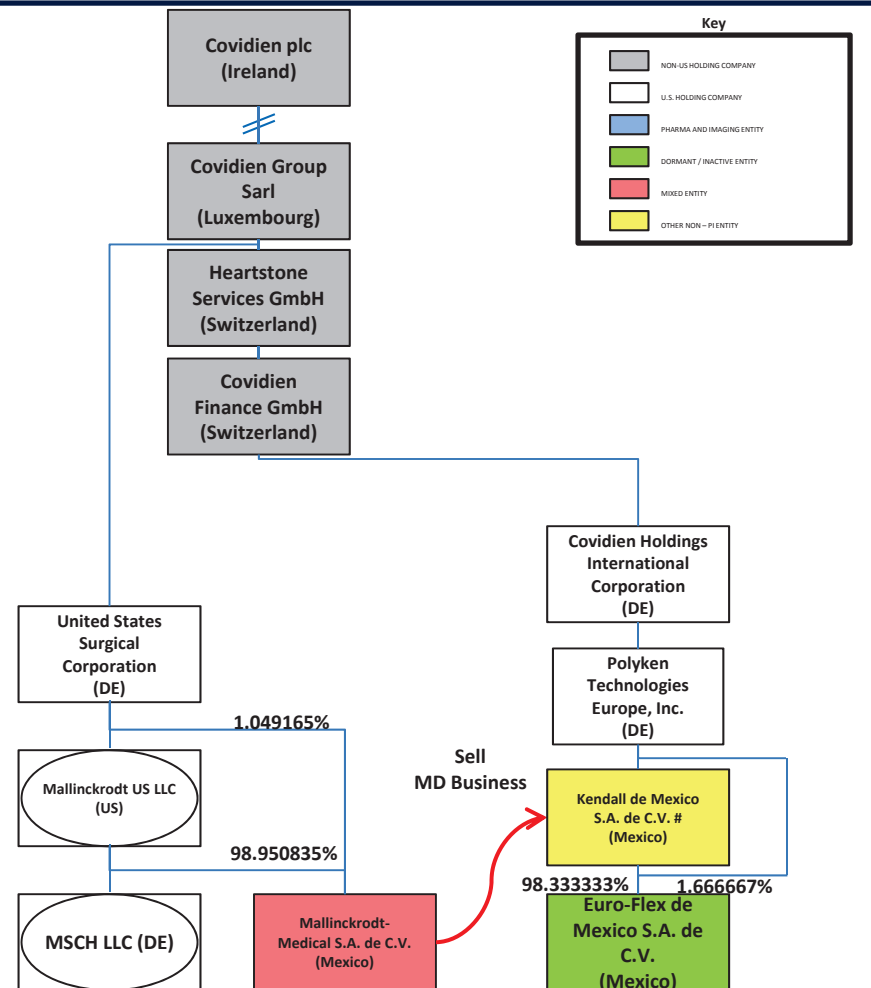


Workstream 2 – Distribute PI Subs and assets from under USSC

B. Step 2.2.1 – Mallinckrodt Medical S.A. de C.V. sells MD business to Kendall de Mexico S.A. de C.V.

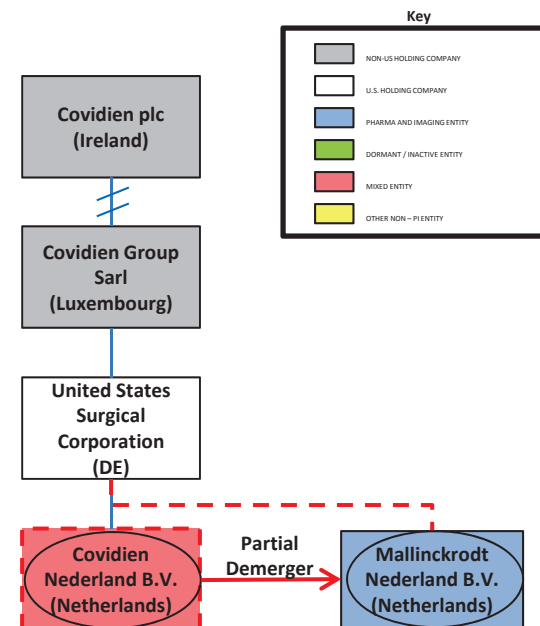
Completed on March 30, 2013**Step 2.2.1**

Mallinckrodt Medical S.A. de C.V. sells MD business to Kendall de Mexico S.A. de C.V.



Workstream 2 – Distribute PI Subs and assets from under USSC**B. Step 2.3.1 - Covidien Nederland B.V. separates into Mallinckrodt Nederland B.V.****Completed on January 28, 2013****Step 2.3.1**

Covidien Nederland B.V. partially demerges its Pharma business into Mallinckrodt Nederland B.V. via a partial demerger under Dutch Law.

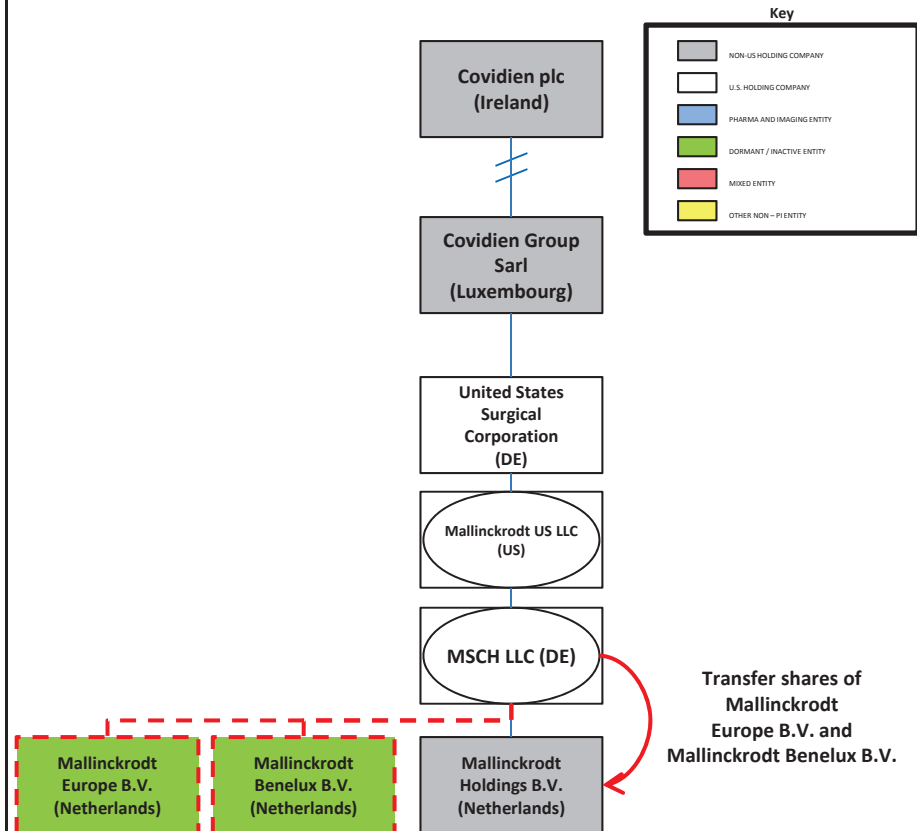


Workstream 2 – Distribute PI subs and assets from under USSC

Step 2.3.2 – INTENTIONALLY LEFT BLANK

Workstream 2 – Distribute PI subs and assets from under USSC**B. Step 2.3.2.1 – MSCH LLC transfers Mallinckrodt Benelux B.V. and Mallinckrodt Europe B.V.****Completed on September 12, 2012****Step 2.3.2.1**

MSCH LLC transfers Mallinckrodt Benelux B.V. and Mallinckrodt Europe B.V. to Mallinckrodt Holdings B.V.

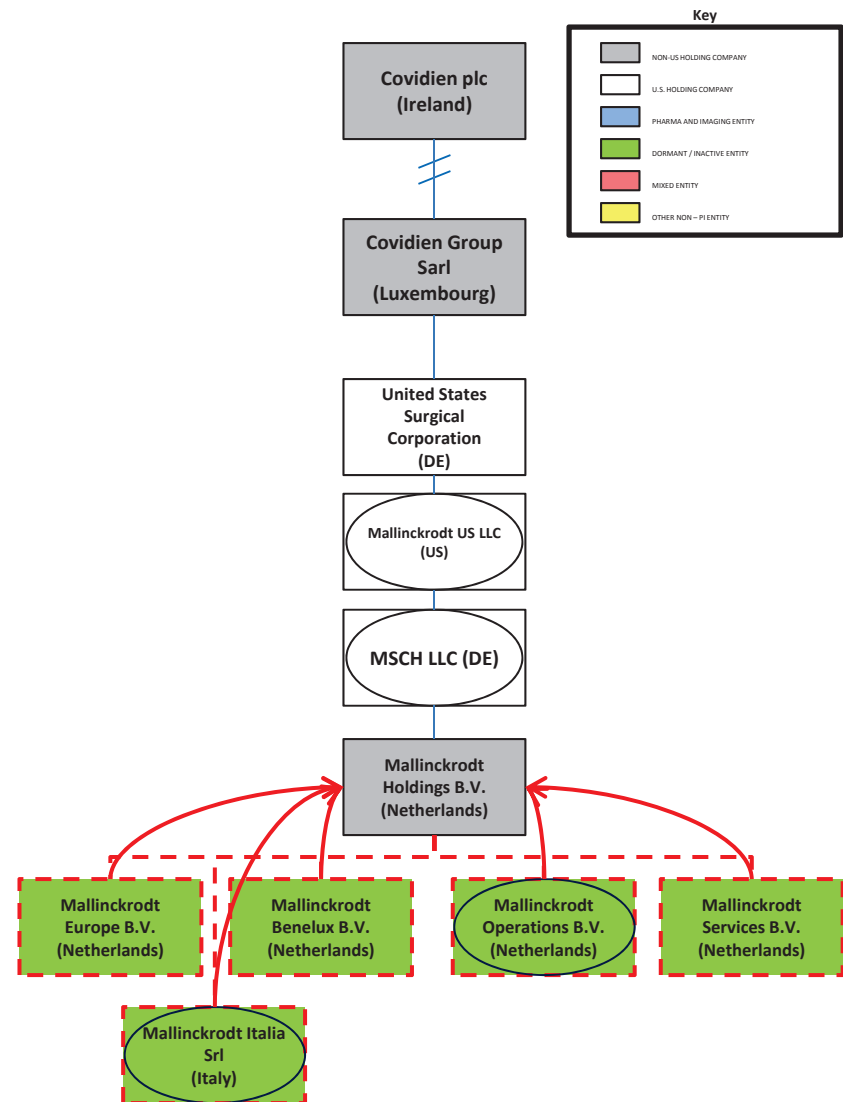


Workstream 2 – Distribute PI subs and assets from under USSC**B. Step 2.3.2.2 – Merger into Mallinckrodt Holdings B.V.****Step 2.3.2.2****Completed on September 12, 2012**

Mallinckrodt Benelux B.V., Mallinckrodt Europe B.V.,
Mallinckrodt Operations B.V and Mallinckrodt Services B.V.
merge into Mallinckrodt Holdings B.V.

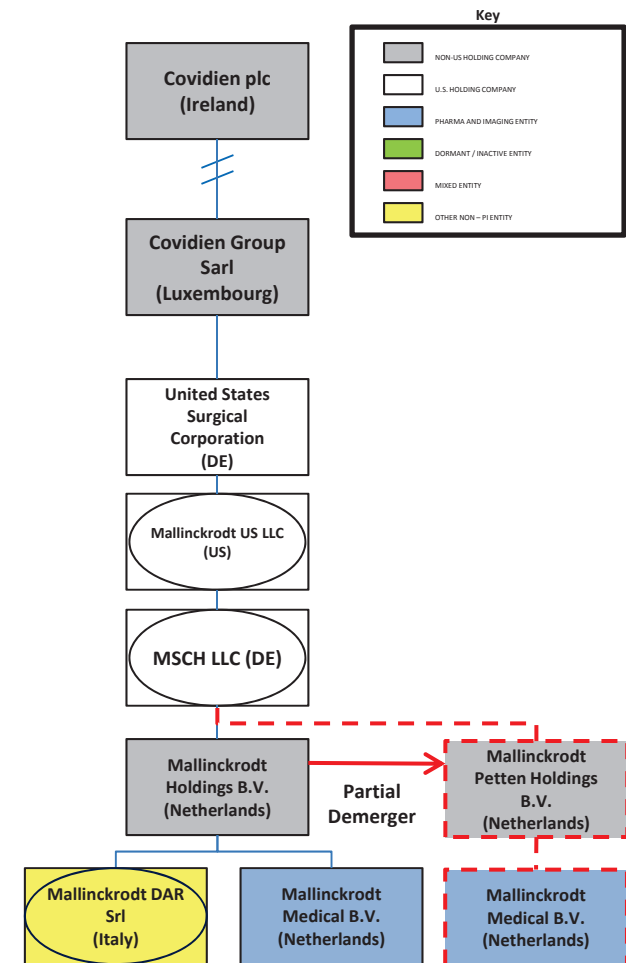
Completed on September 24, 2012

Mallinckrodt Italia Srl liquidates.



Workstream 2 – Distribute PI subs and assets from under USSC**B. Step 2.3.3 – Mallinckrodt Holdings B.V. separates into Mallinckrodt Petten Holdings B.V.****Completed on May 3, 2013****Step 2.3.3**

Mallinckrodt Holdings B.V. partially demerges its shares in Mallinckrodt Medical B.V. to Mallinckrodt Petten Holdings B.V. (for Pharma business) via partial demerger under Dutch law. Mallinckrodt Holdings B.V. remains with Covidien.

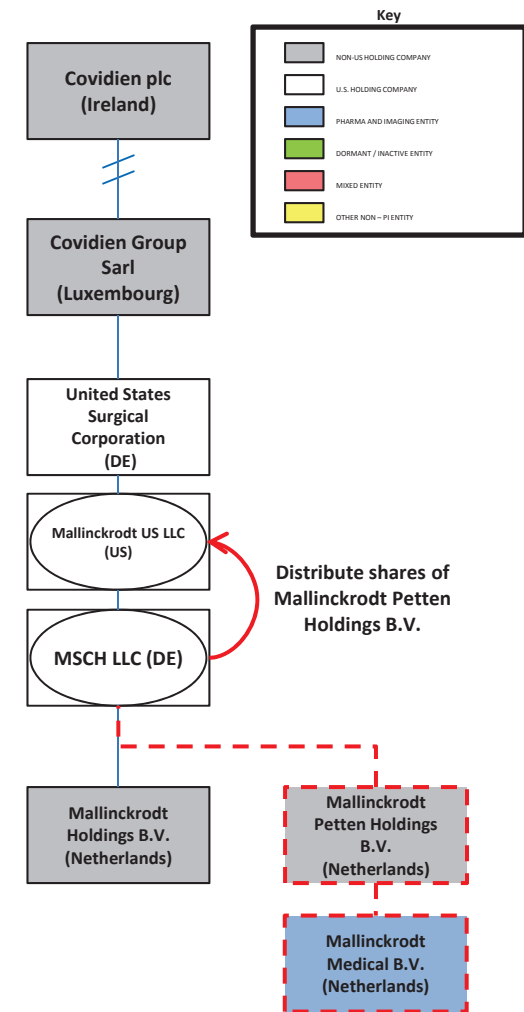


Workstream 2 – Distribute PI subs and assets from under USSC

B. Step 2.3.4 – MSCH LLC distributes its interest in Mallinckrodt Petten Holdings B.V. to Mallinckrodt US LLC

Completed on May 3, 2013**Step 2.3.4**

MSCH LLC distributes its interest in Mallinckrodt Petten Holdings B.V. to Mallinckrodt US LLC.

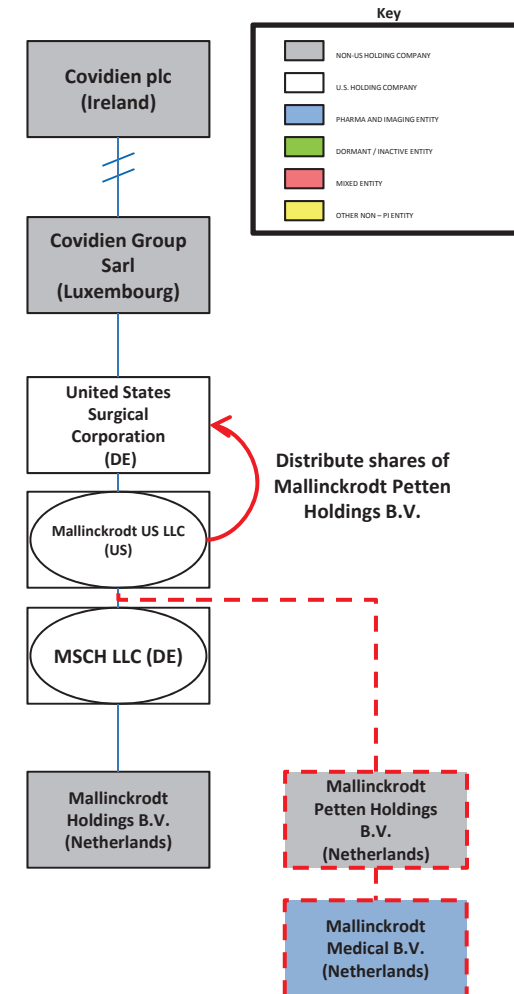


Workstream 2 – Distribute PI subs and assets from under USSC

B. Step 2.3.5 – Mallinckrodt US LLC distributes its interest in Mallinckrodt Petten Holdings B.V. to USSC

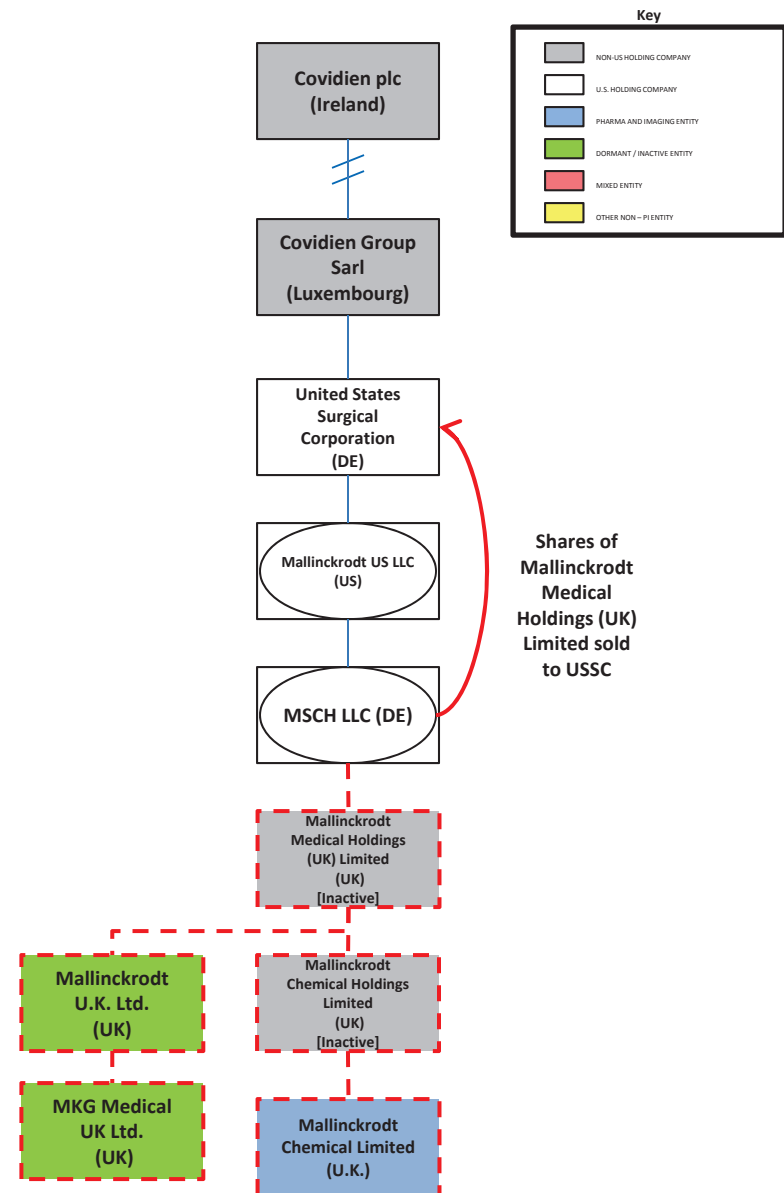
Completed on May 6, 2013**Step 2.3.5**

Mallinckrodt US LLC distributes its interest in Mallinckrodt Petten Holdings B.V. to USSC.



Workstream 2 – Distribute PI subs and assets from under USSC**B. Step 2.4.1 – MSCH LLC sells shares of Mallinckrodt Medical Holdings (UK) Limited****Completed on April 18, 2013****Step 2.4.1**

MSCH LLC sells Mallinckrodt Medical Holdings (UK) Limited to USSC for cash.



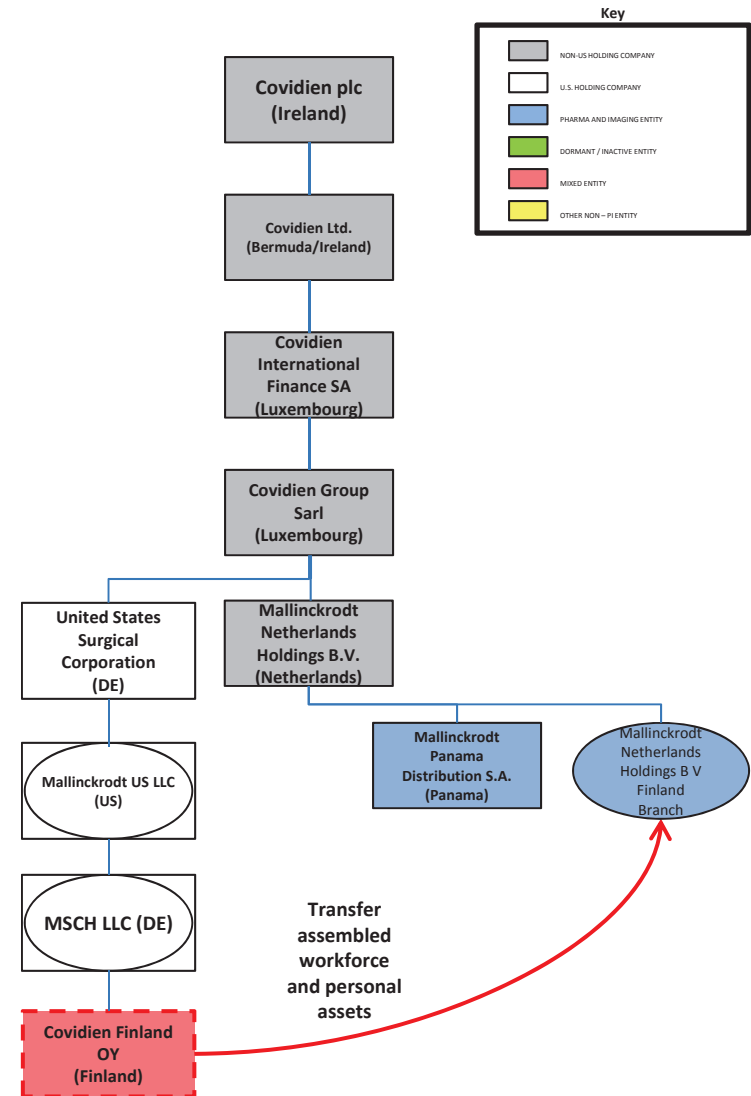
Workstream 2 – Distribute PI subs and assets from under USSC

B. Step 2.5.1 – Covidien Finland OY Finland transfers its assembled workforce and personal assets

Completed on March 30, 2013

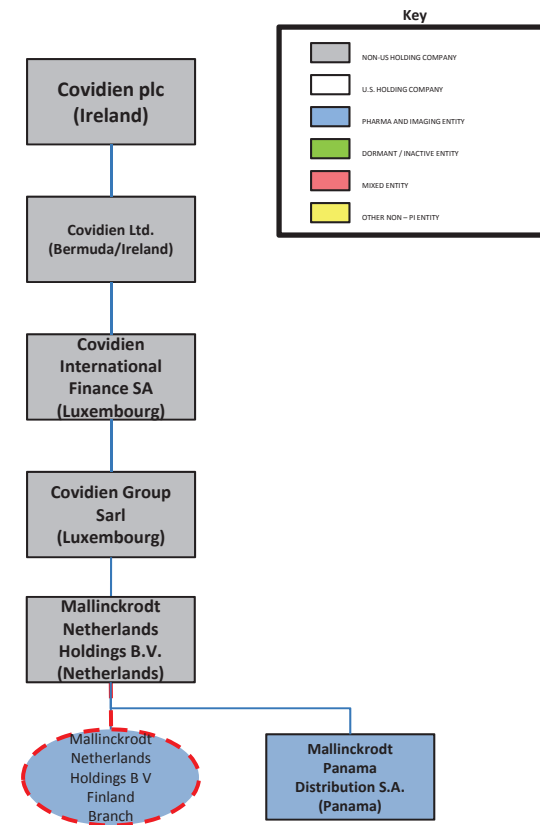
Step 2.5.1

Covidien Finland transfers its assembled workforce and personal assets (e.g., desks, chairs, computers etc.) to Mallinckrodt Netherlands Holdings B.V., Finland branch.



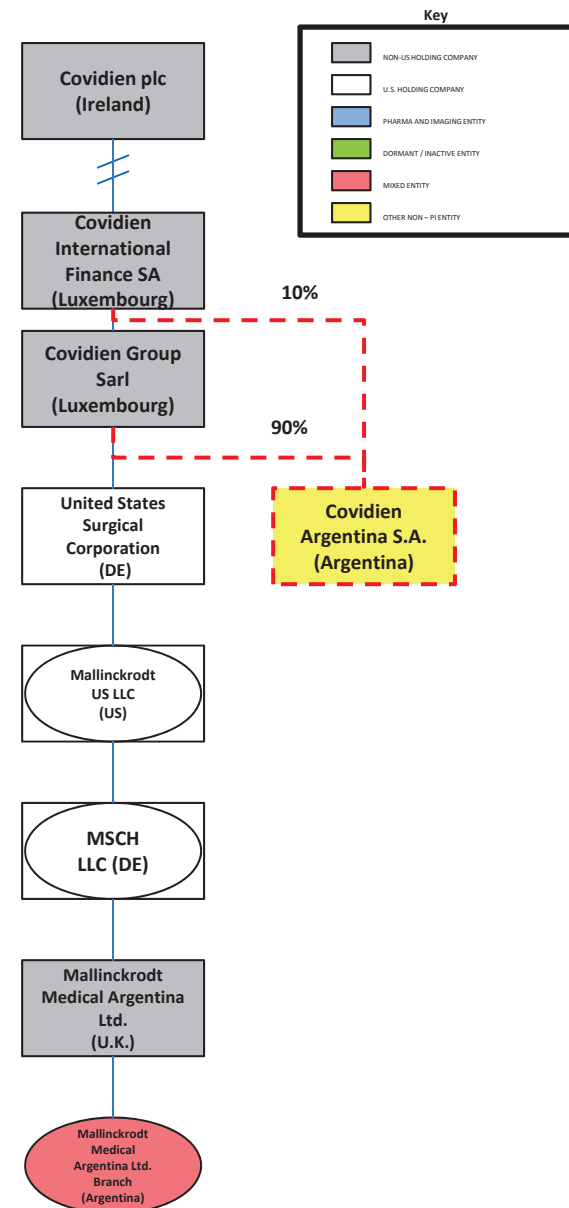
Workstream 2 – Distribute PI subs and assets from under USSC**B. Step 2.5.2 – Mallinckrodt Netherlands Holdings forms a new Finland Branch****Completed on December 13, 2012****Step 2.5.2**

Mallinckrodt Netherlands Holdings B.V. forms a new Finland branch.



Workstream 2 – Distribute PI Subs and assets from under USSC**B. Step 2.6.1 – Sarl and CIFSA form a new Argentine entity (“Covidien Argentina S.A.”)****Completed on October 13, 2012****Step 2.6.1**

Sarl and CIFSA form a new Argentine entity (“Covidien Argentina S.A.”).

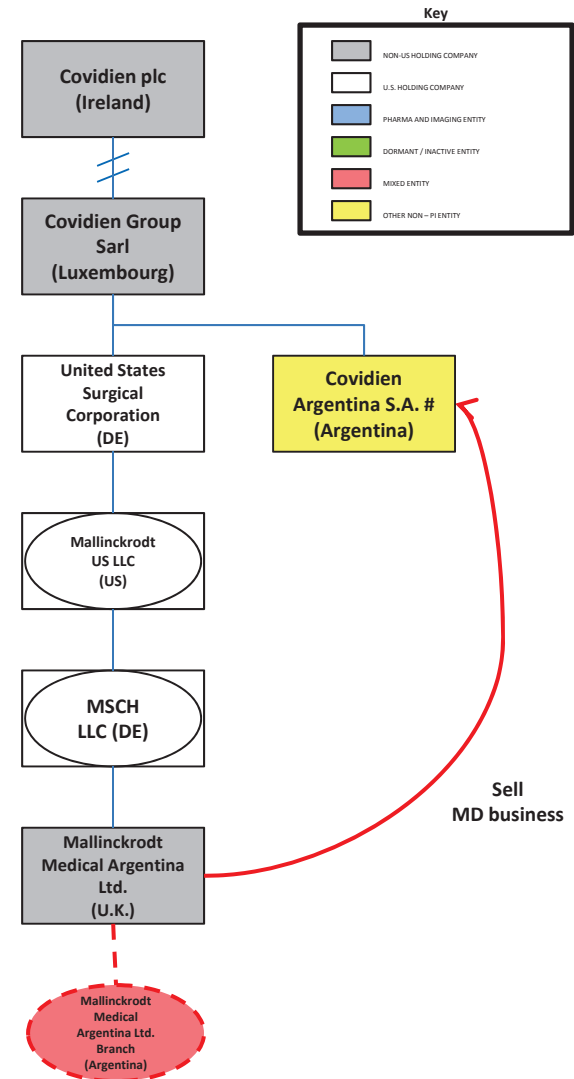


Workstream 2 – Distribute PI Subs and assets from under USSC

B. Step 2.6.2 - Mallinckrodt Medical Argentina Ltd. sells MD business to Covidien Argentina S.A.

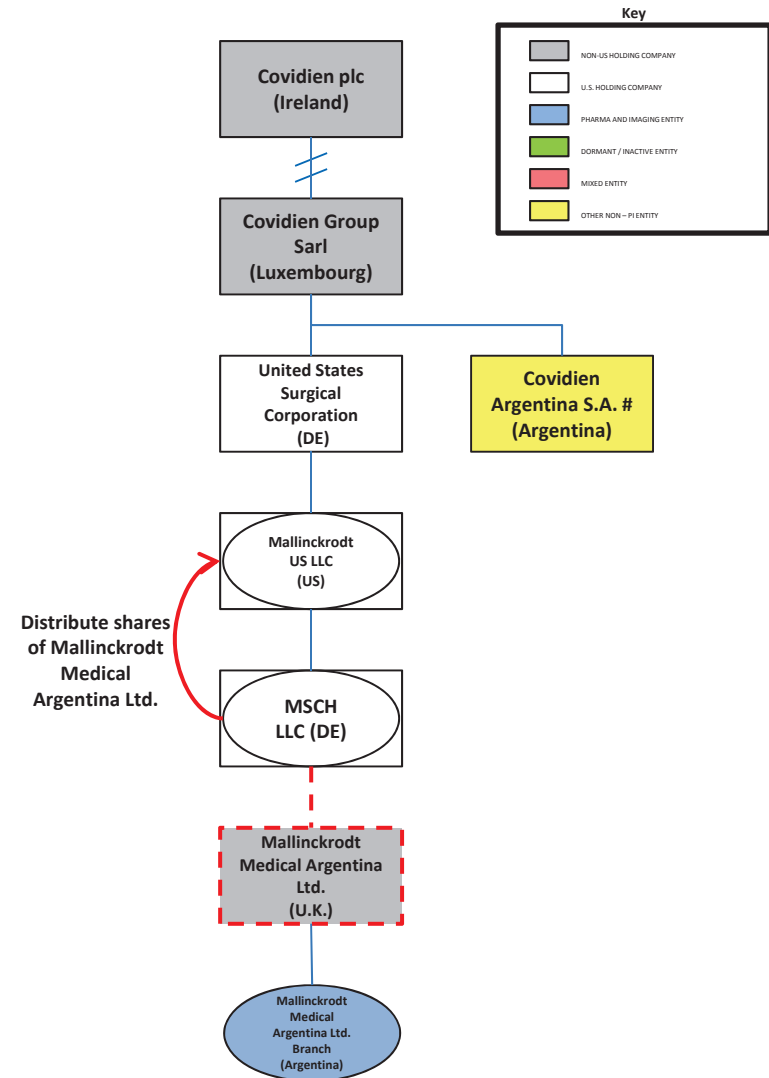
Completed on May 1, 2013**Step 2.6.2**

Mallinckrodt Medical Argentina Ltd. sells MD business to Covidien Argentina S.A.



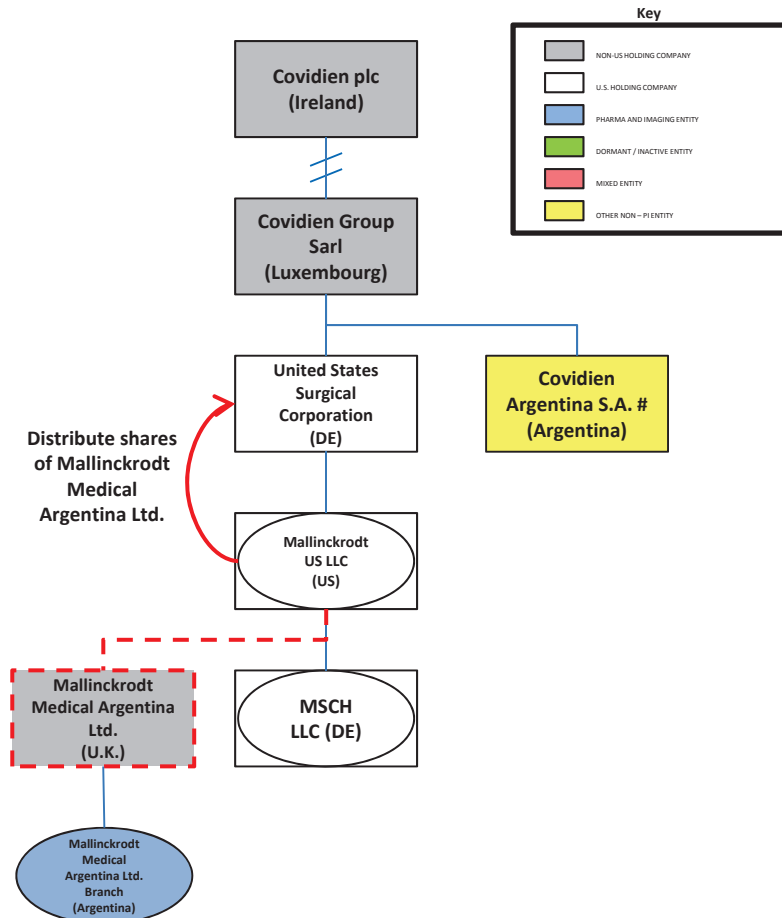
Workstream 2 – Distribute PI Subs and assets from under USSC**B. Step 2.6.3 - MSCH LLC distributes shares of Mallinckrodt Medical Argentina Ltd.****Completed on May 3, 2013****Step 2.6.3**

MSCH LLC distributes shares of Mallinckrodt Medical Argentina Ltd. to Mallinckrodt US LLC.



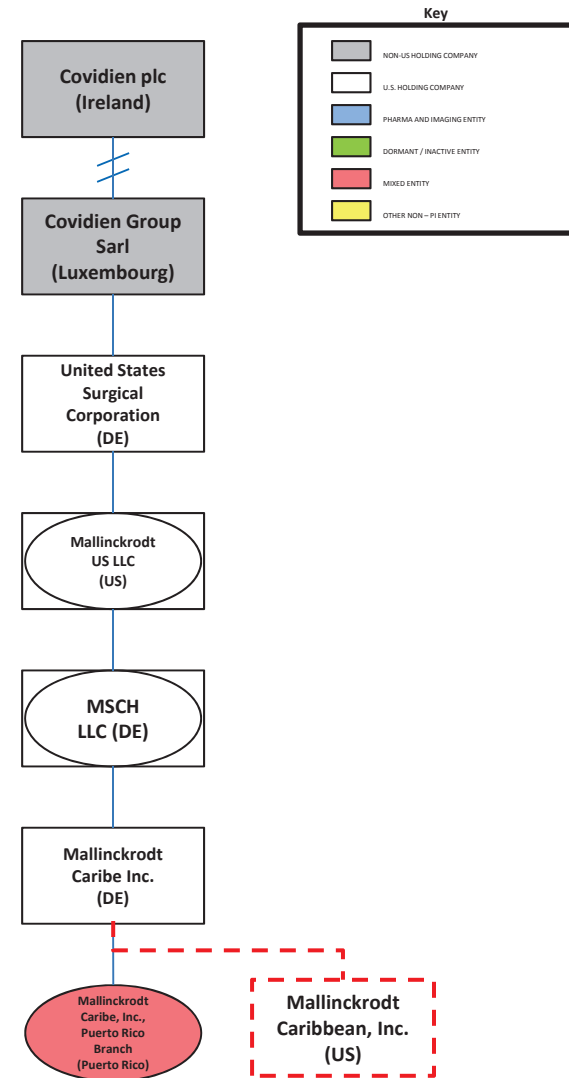
Workstream 2 – Distribute PI Subs and assets from under USSC**B. Step 2.6.4 – Mallinckrodt US LLC distributes shares of Mallinckrodt Medical Argentina Ltd.****Completed on May 6, 2013****Step 2.6.4**

Mallinckrodt US LLC distributes shares of Mallinckrodt Medical Argentina Ltd. to USSC.



Workstream 2 – Distribute PI Subs and assets from under USSC**B. Step 2.7.1 - Mallinckrodt Caribe, Inc. forms a US entity (“Mallinckrodt Caribbean, Inc.”)****Completed on August 7, 2012****Step 2.7.1**

Mallinckrodt Caribe, Inc. forms a new US entity (“Mallinckrodt Caribbean, Inc.”).

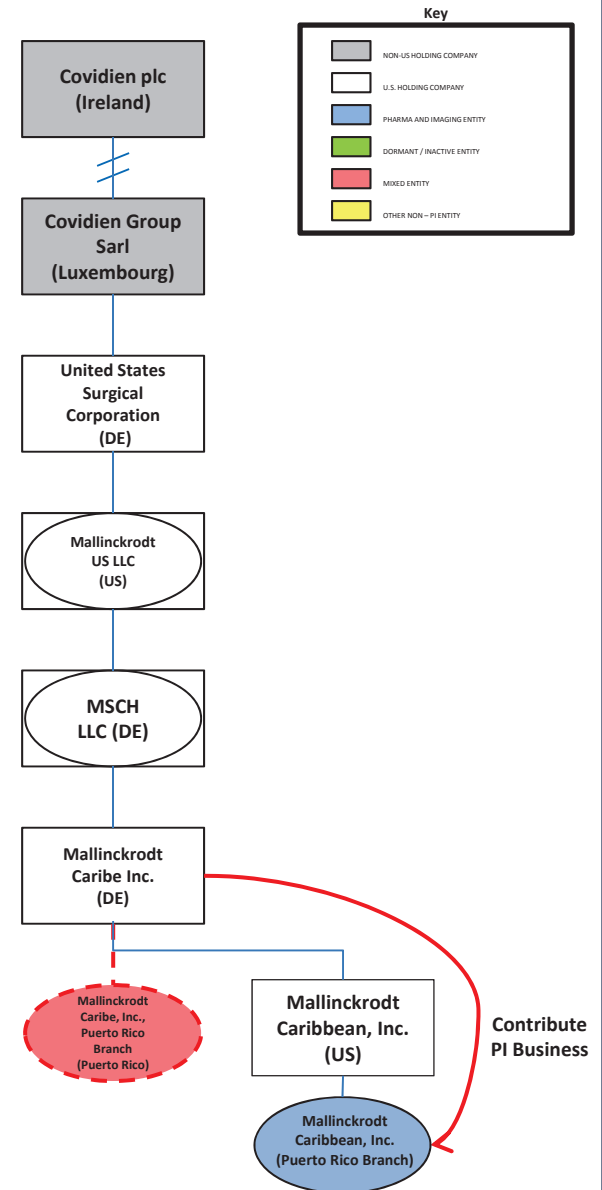


Workstream 2 – Distribute PI Subs and assets from under USSC

B. Step 2.7.2 - Mallinckrodt Caribe, Inc. contributes PI business to Mallinckrodt Caribbean, Inc.

Completed on October 27, 2012**Step 2.7.2**

- a) Mallinckrodt Caribbean, Inc. forms a branch
- b) Mallinckrodt Caribe, Inc. contributes its PI business to Mallinckrodt Caribbean, Inc, Puerto Rico Branch.

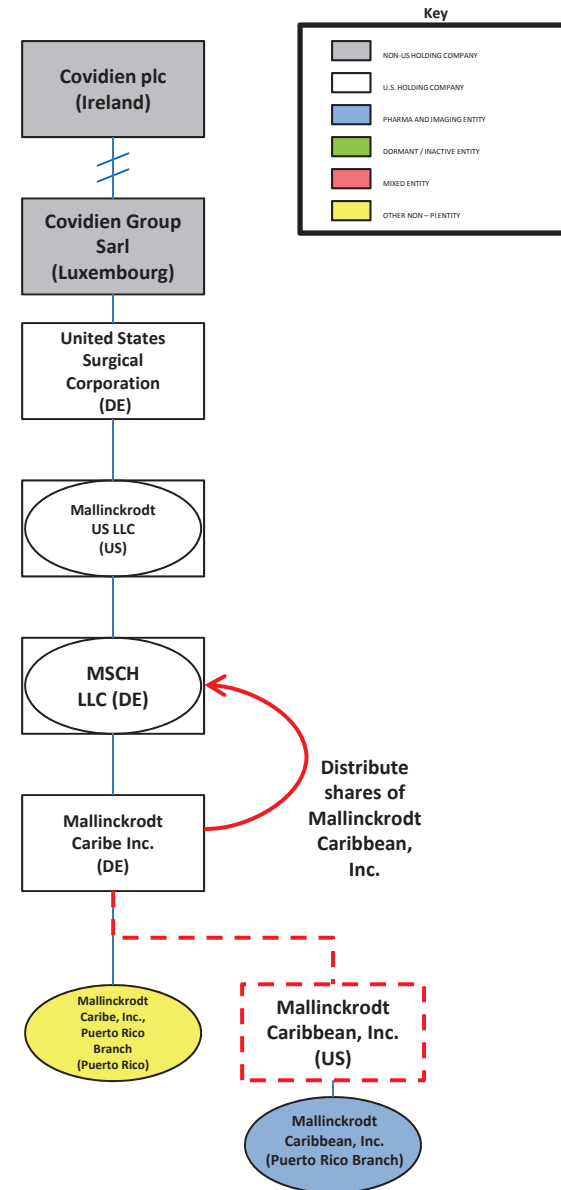


Workstream 2 – Distribute PI Subs and assets from under USSC

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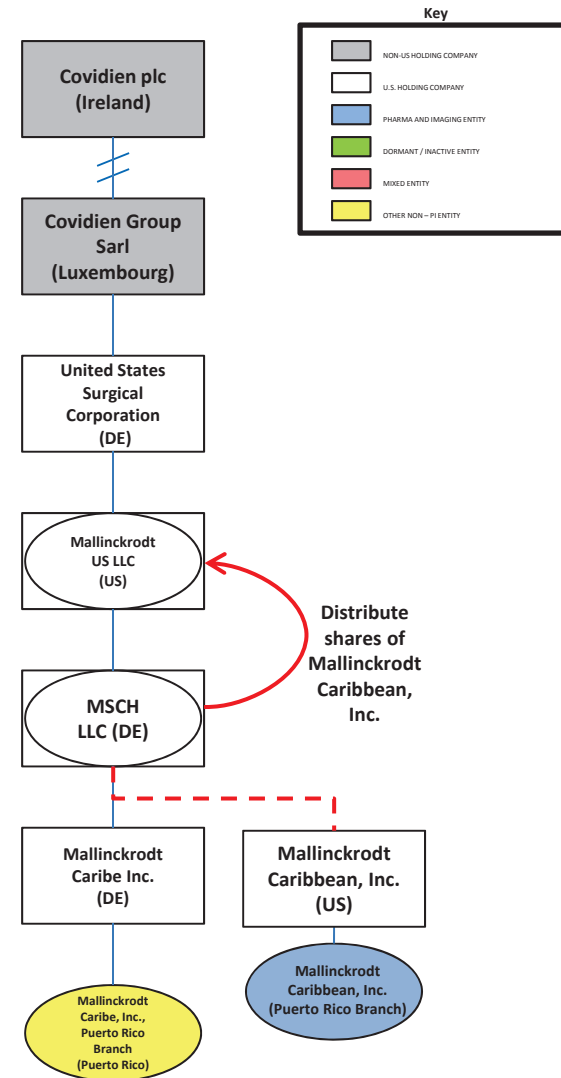
Workstream 2 – Distribute PI Subs and assets from under USSC**B. Step 2.7.4 - Mallinckrodt Caribe, Inc. distributes shares of Mallinckrodt Caribbean, Inc.****Completed on April 18, 2013****Step 2.7.4**

Mallinckrodt Caribe, Inc. distributes the shares of Mallinckrodt Caribbean, Inc. to MSCH LLC.



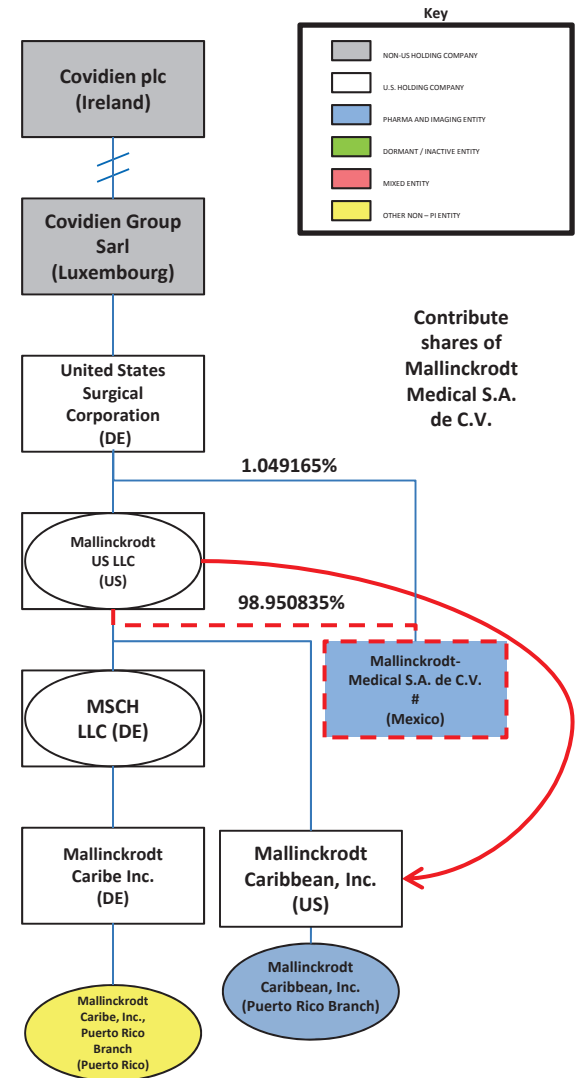
Workstream 2 – Distribute PI Subs and assets from under USSC**B. Step 2.7.5 – MSCH LLC distributes shares of Mallinckrodt Caribbean, Inc.****Completed on May 3, 2013****Step 2.7.5**

MSCH LLC distributes the shares of Mallinckrodt Caribbean, Inc. to Mallinckrodt US LLC.



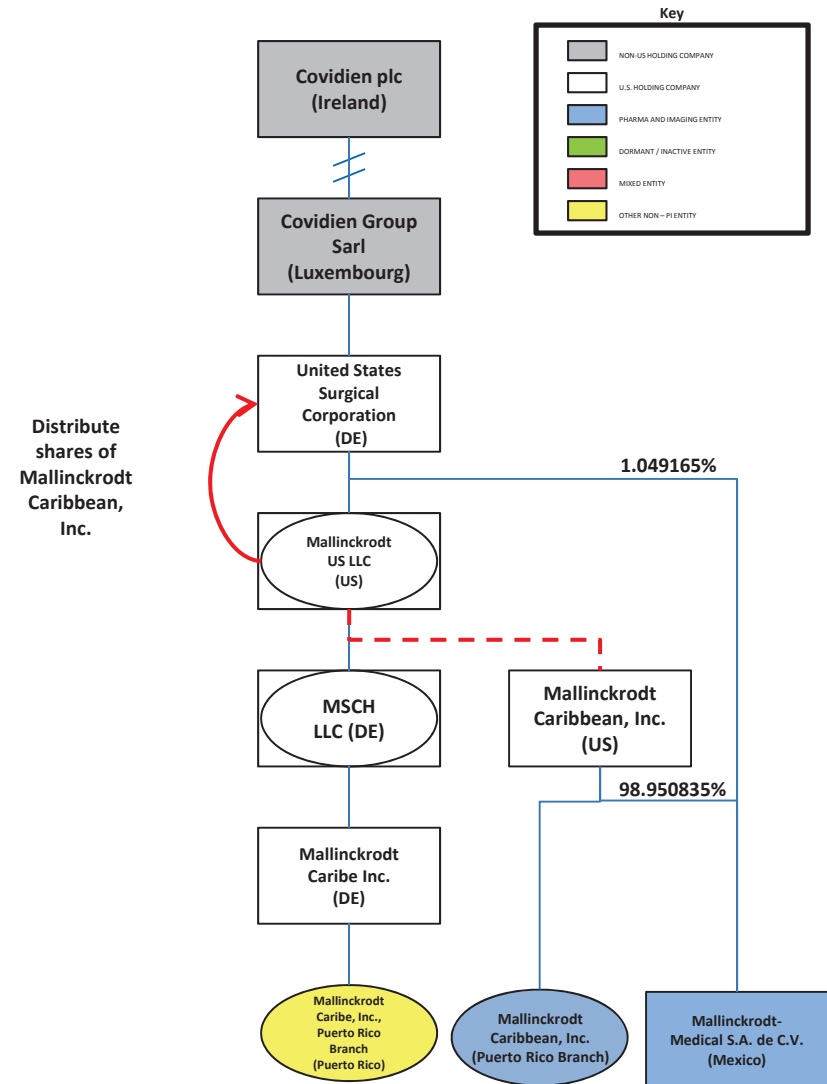
Workstream 2 – Distribute PI Subs and assets from under USSC**B. Step 2.7.5.1 – Mallinckrodt US LLC contributes shares of Mallinckrodt Medical S.A. de C.V. to Mallinckrodt Caribbean****Completed on May 3, 2013****Step 2.7.5.1**

Mallinckrodt US LLC contributes shares of Mallinckrodt Medical S.A. de C.V. to Mallinckrodt Caribbean, Inc.



Workstream 2 – Distribute PI Subs and assets from under USSC**B. Step 2.7.6 – Mallinckrodt US LLC distributes shares of Mallinckrodt Caribbean, Inc.****Completed on May 6, 2013****Step 2.7.6**

Mallinckrodt US LLC distributes the shares of Mallinckrodt Caribbean, Inc. to USSC.



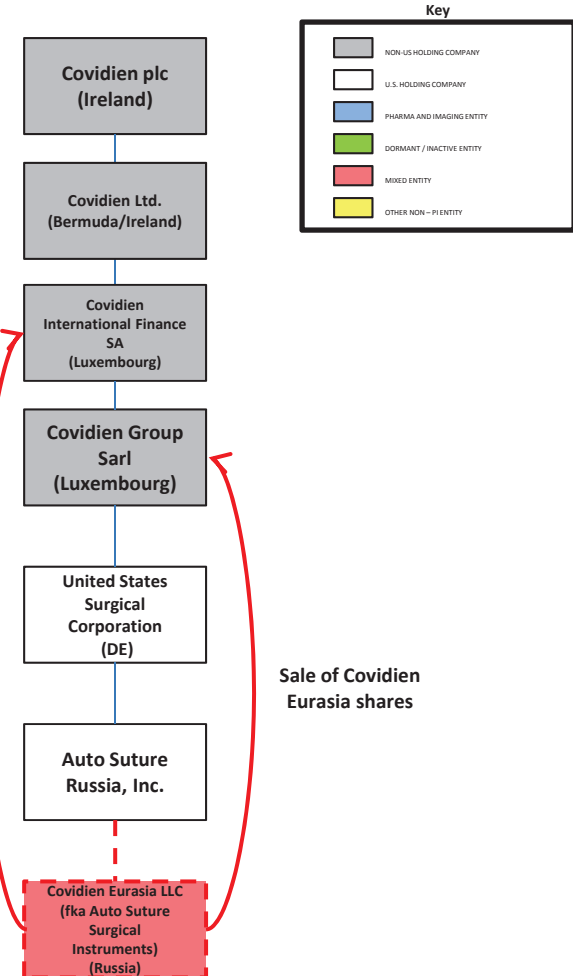
Workstream 2 – Distribute PI Subs and assets from under USSC

B. Step 2.8.0 –Auto Suture Russia, Inc. sells 99.99 percent of Covidien Eurasia LLC to Sarl and 0.01 percent to CIFSA

Completed on September 26, 2012

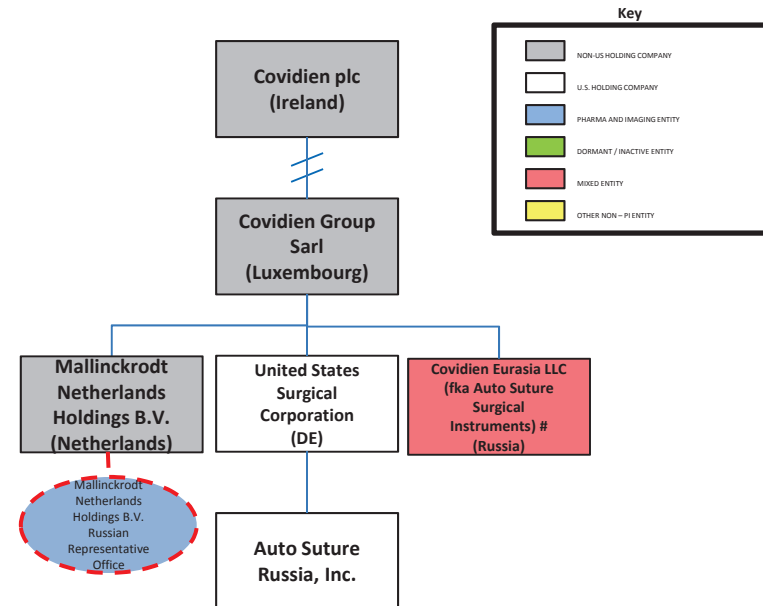
Step 2.8.0

Auto Suture Russia, Inc. sells 99.99 percent of Covidien Eurasia LLC to Sarl and 0.01 percent to CIFSA.



Workstream 2 – Distribute PI Subs and assets from under USSC**B. Step 2.8.1 - Mallinckrodt Netherlands Holdings B.V. forms a new Russia Rep Office****Completed on February 26, 2013****Step 2.8.1**

Mallinckrodt Netherlands Holdings B.V. forms a new Russia Rep Office.



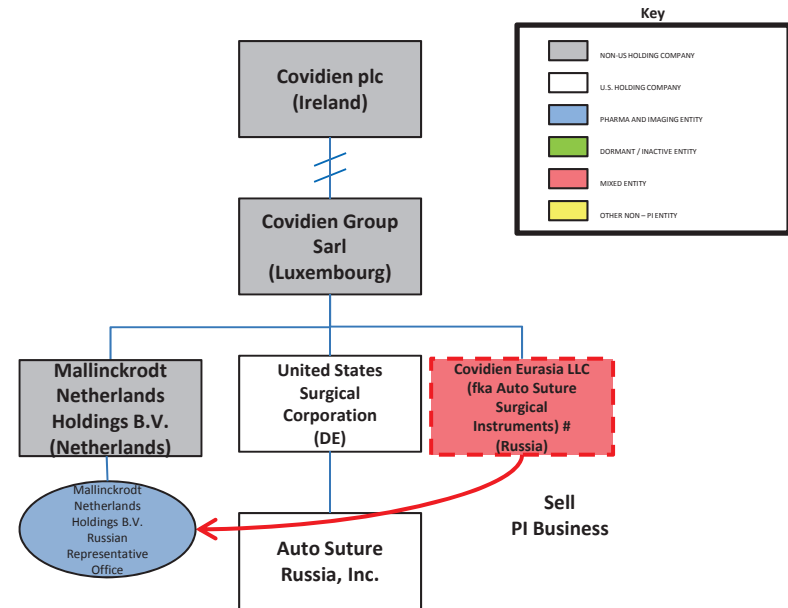
Workstream 2 – Distribute PI Subs and assets from under USSC

B. Step 2.8.2 - Covidien Eurasia LLC sells its PI business to Mallinckrodt Netherlands Holdings B.V. Russia Rep Office

Completed on March 30, 2013

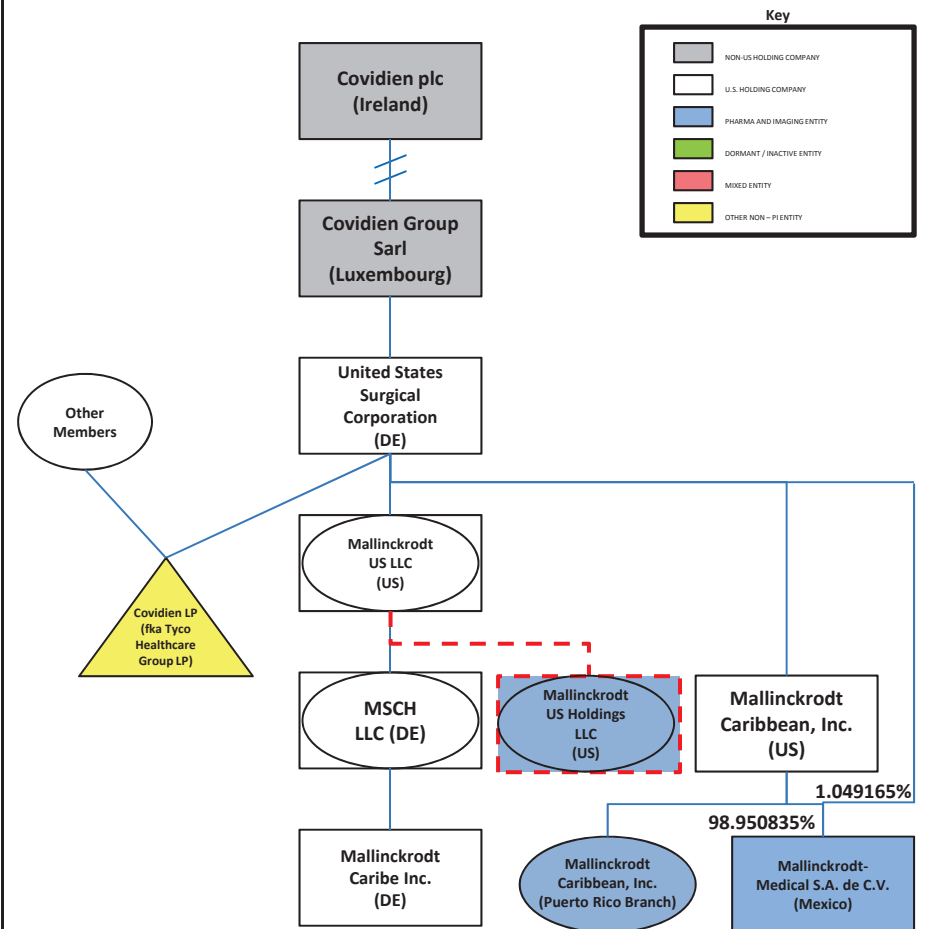
Step 2.8.2

Covidien Eurasia LLC sells (i) its marketing support business, (ii) certain materials, computers, equipment and office supplies, and (iii) certain vehicles to Mallinckrodt Netherlands Holdings B.V. Russia Rep Office for cash



Workstream 2 – Distribute PI Subs and assets from under USSC**B. Step 2.9.1 – Mallinckrodt US LLC forms Mallinckrodt US Holdings LLC****Completed on December 20, 2012****Step 2.9.1**

Mallinckrodt US LLC forms Mallinckrodt US Holdings LLC.



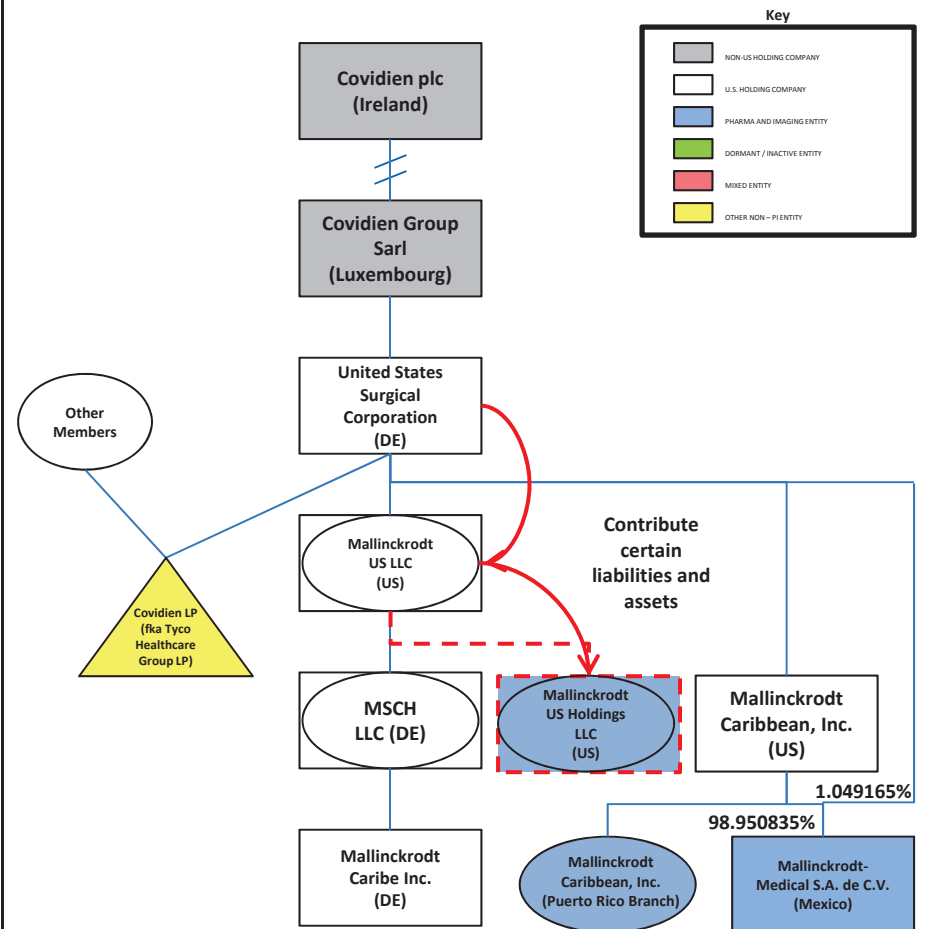
Workstream 2 – Distribute PI Subs and assets from under USSC

B. Step 2.9.2 – Mallinckrodt US LLC contributes historic Mallinckrodt NY environmental liabilities

Completed on May 3, 2013

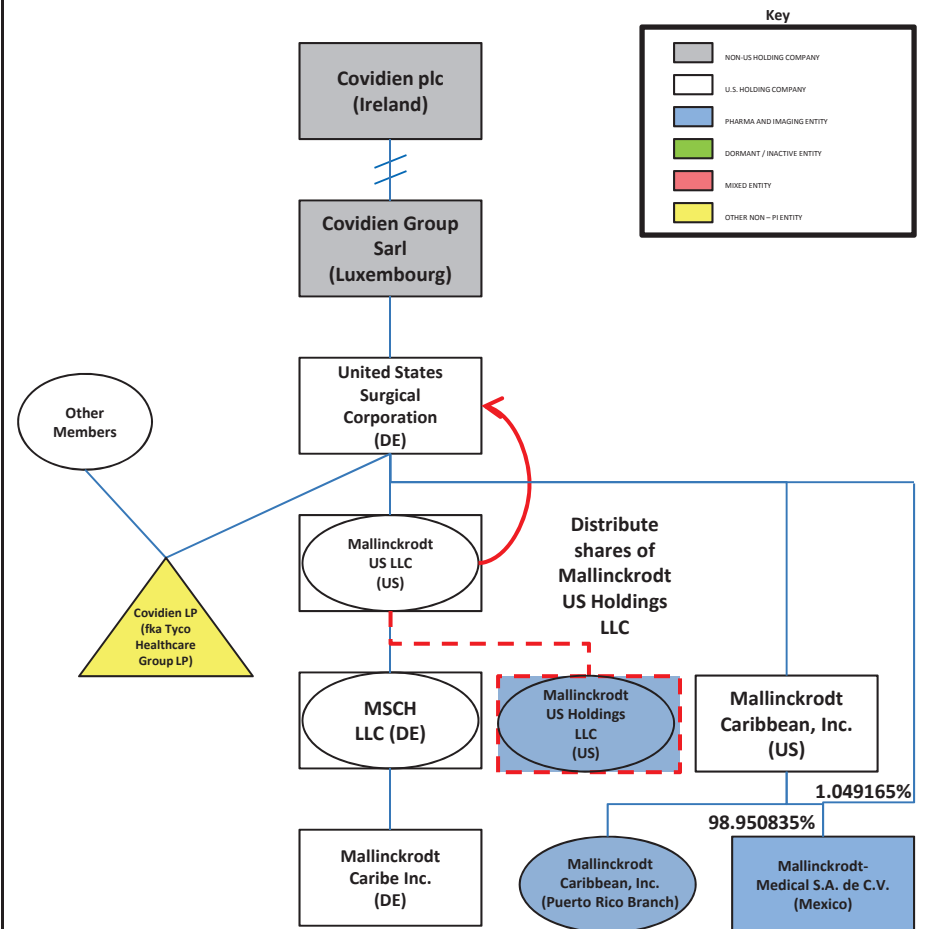
Step 2.9.2

- (a) United States Surgical Corporation contributes the economic ownership of certain historic Mallinckrodt NY liabilities and cash to Mallinckrodt US LLC. The Orrington liabilities are specifically excluded.
- (b) Mallinckrodt US LLC contributes (i) all of its rights with respect to historic Mallinckrodt NY liabilities and (ii) cash received in part (a) above to Mallinckrodt US Holdings LLC.



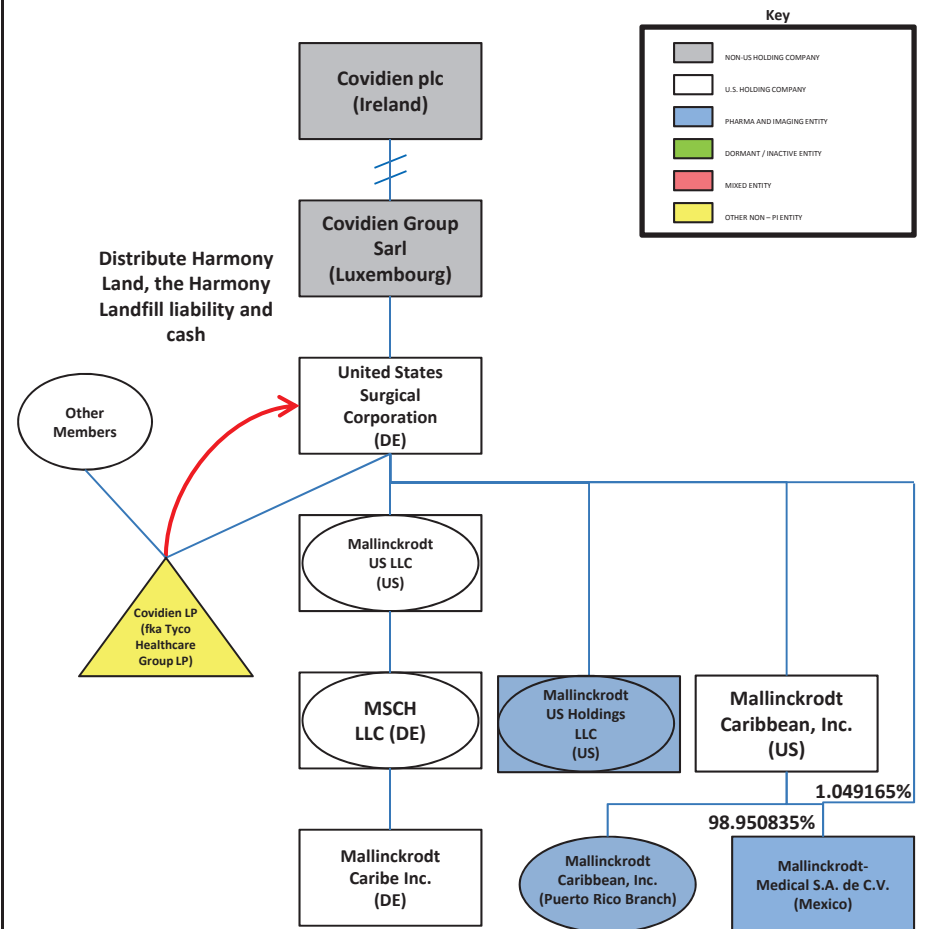
Workstream 2 – Distribute PI Subs and assets from under USSC**B. Step 2.9.3 – Mallinckrodt US LLC distributes shares of Mallinckrodt US Holdings LLC to USSC****Completed on May 6, 2013****Step 2.9.3**

Mallinckrodt US LLC distributes shares of Mallinckrodt US Holdings LLC to USSC.



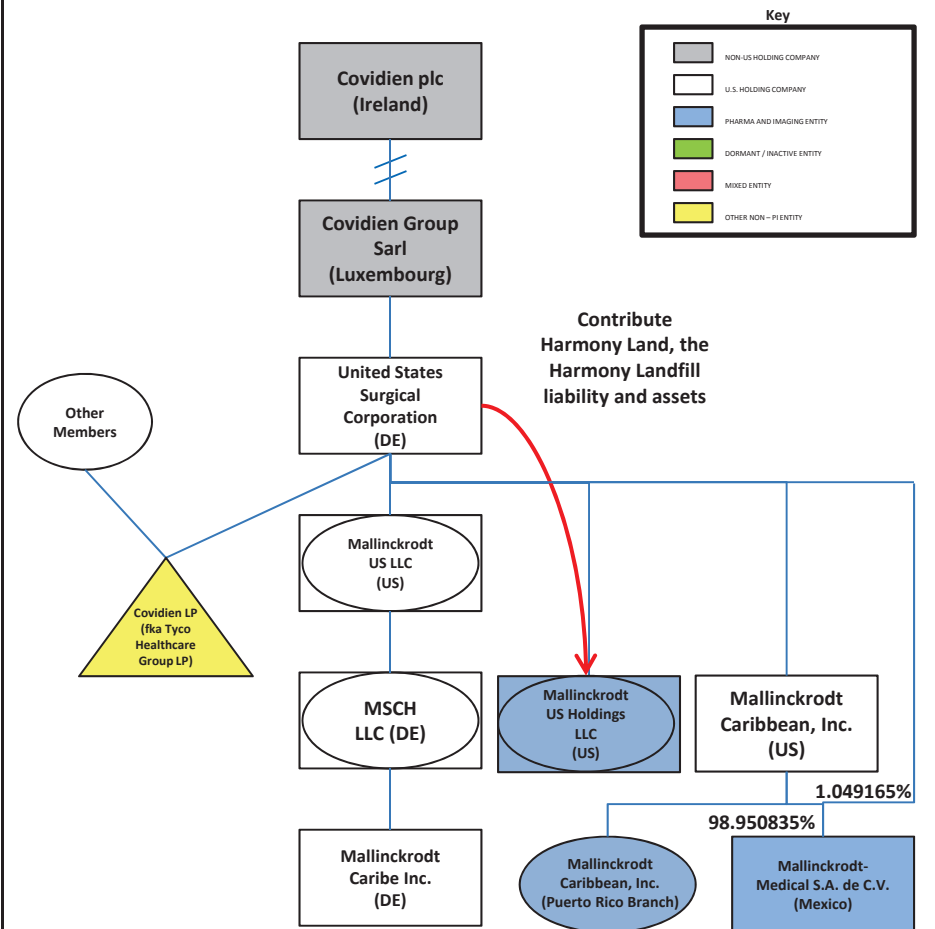
Workstream 2 – Distribute PI Subs and assets from under USSC**B. Step 2.9.4 – Covidien LP distributes certain property to USSC****Completed on May 2, 2013****Step 2.9.4**

Covidien LP distributes the Harmony land, the Harmony Landfill liability and cash to USSC.



Workstream 2 – Distribute PI Subs and assets from under USSC**B. Step 2.9.5 – USSC contributes certain property to USSC****Completed on May 2, 2013****Step 2.9.5**

USSC contributes the Harmony land, the Harmony Landfill liability and an equal amount of assets to Mallinckrodt US Holdings LLC.

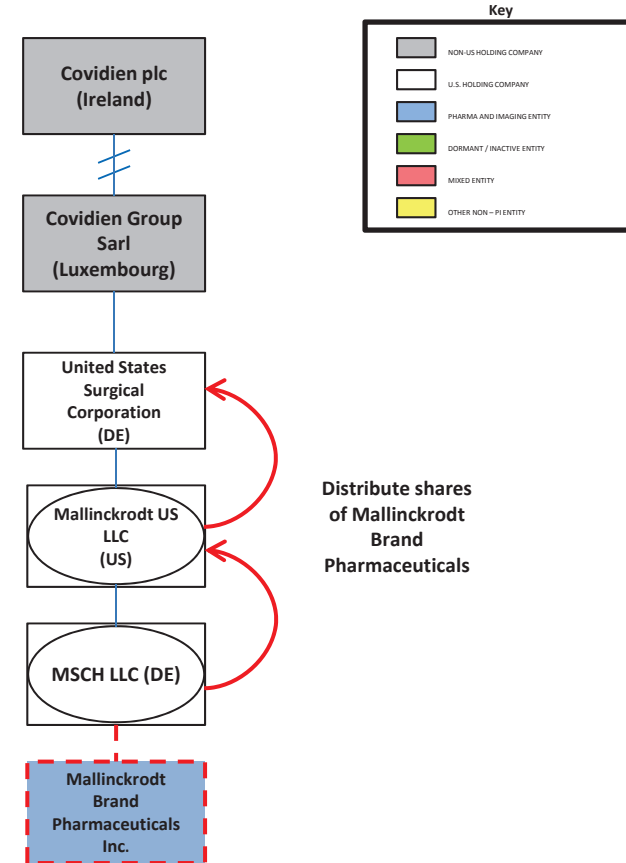


Workstream 2 – Distribute PI Subs and assets from under USSC**Step 2.10.0 – Shares of Mallinckrodt Brand Pharmaceuticals distributed up to USSC****Step 2.10.0****Completed on May 3, 2013**

- a) MSCH LLC distributes the shares of Mallinckrodt Brand Pharmaceuticals to Mallinckrodt US LLC.

Completed on May 6, 2013

- b) Mallinckrodt US LLC distributes the shares of Mallinckrodt Brand Pharmaceuticals to USSC.



Workstream 2 – Distribute PI Subs and assets from under USSC

B. Step 2.10.1 – USSC forms Mallinckrodt Jameson Company and contributes all the shares of U.S. and non-U.S. PI subs

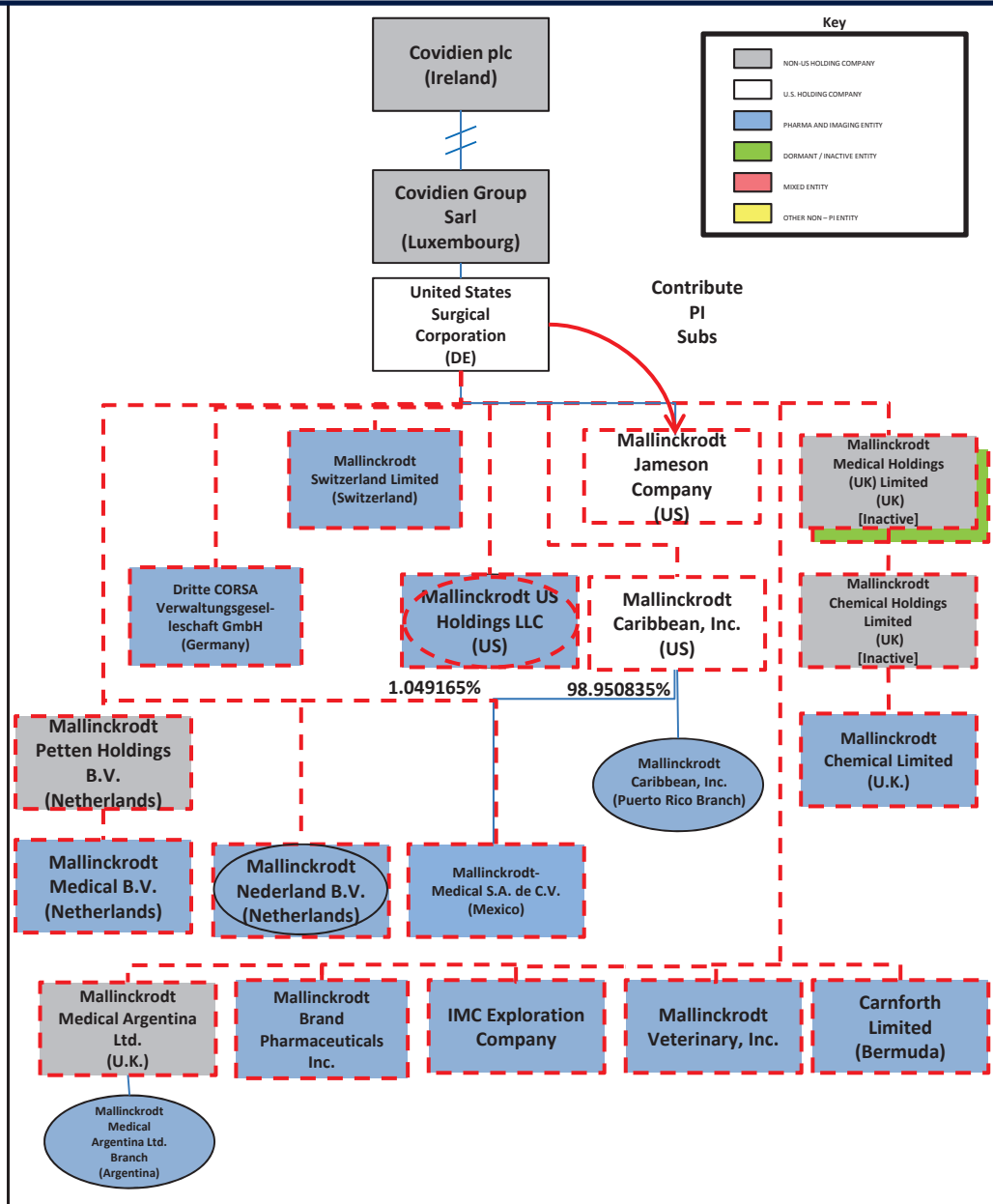
Step 2.10.1

Completed on December 19, 2012

a) USSC forms Mallinckrodt Jameson Company

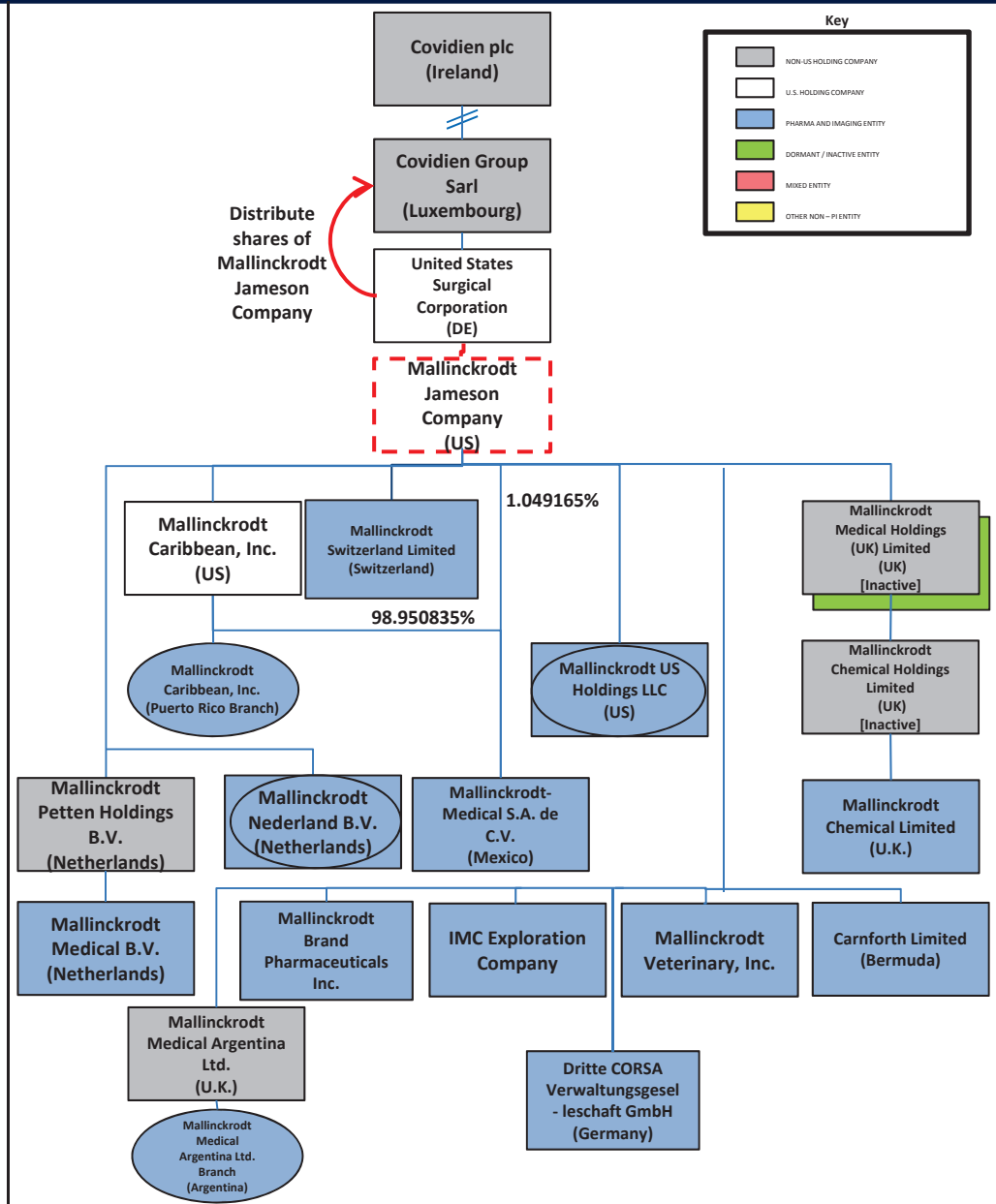
Completed on May 13, 2013

b) USSC contributes all the shares of its U.S. and non-U.S. PI subsidiaries to Mallinckrodt Jameson Company



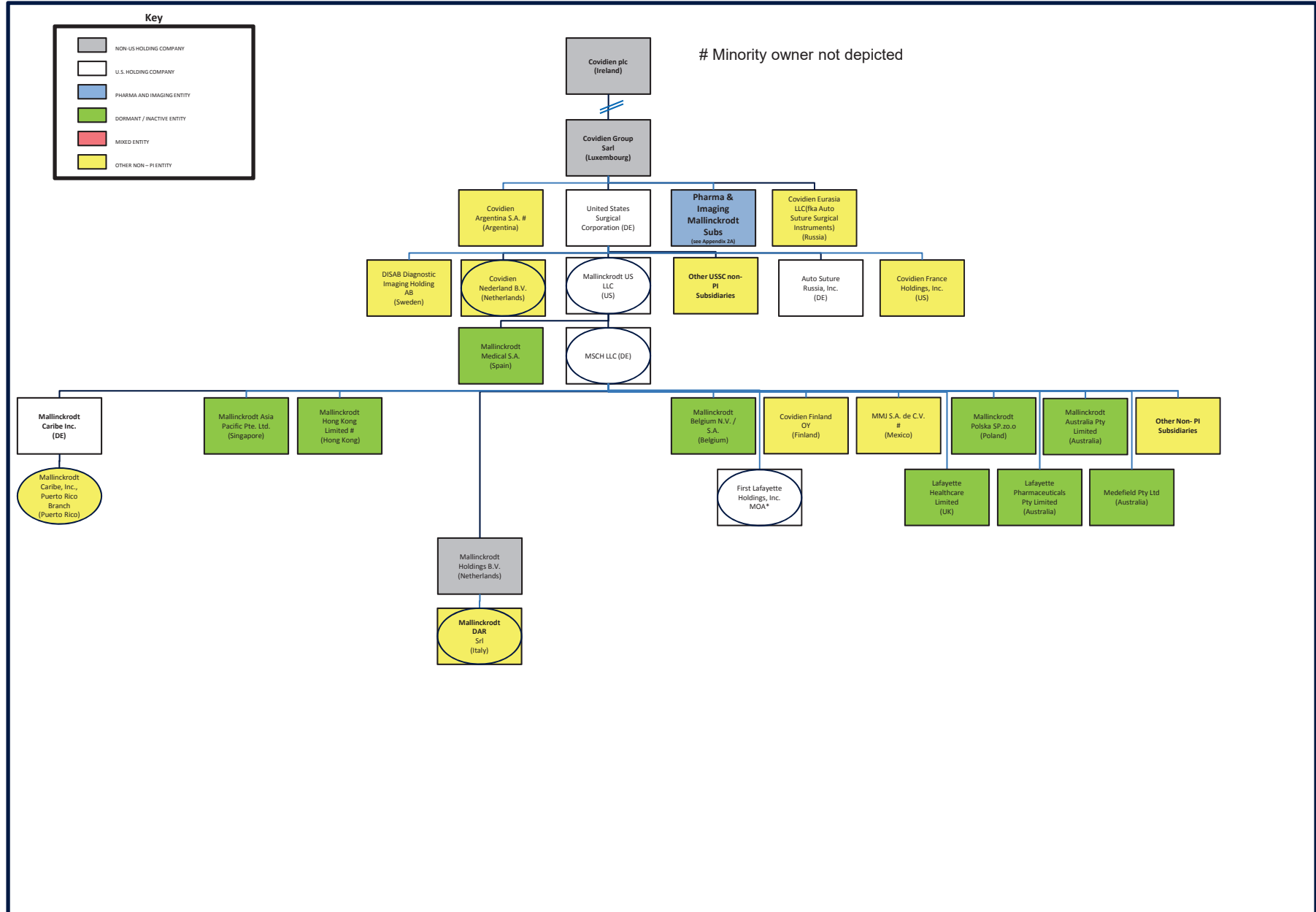
Workstream 2 – Distribute PI Subs and assets from under USSC**B. Step 2.10.2 – USSC distributes shares of Mallinckrodt Jameson Company****Completed on May 24, 2013****Step 2.10.2**

USSC distributes the shares of Mallinckrodt Jameson Company to Sarl.



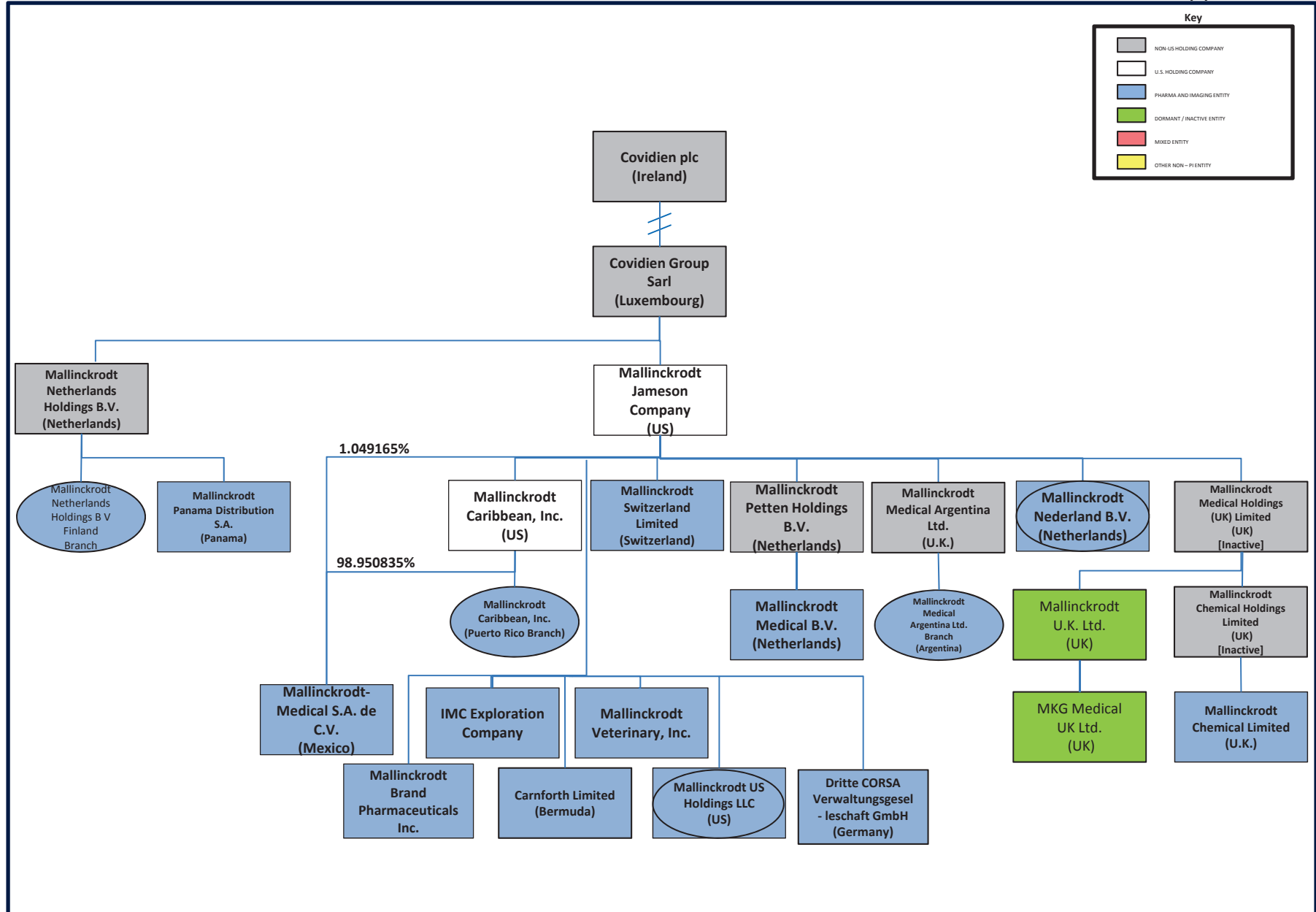
Workstream 2 – Distribute PI Subs and assets from under USSC

C. Final Structure after Workstream 2



Workstream 2 – Distribute PI Subs and assets from under USSC

C. Final Structure after Workstream 2 – Appendix 2A

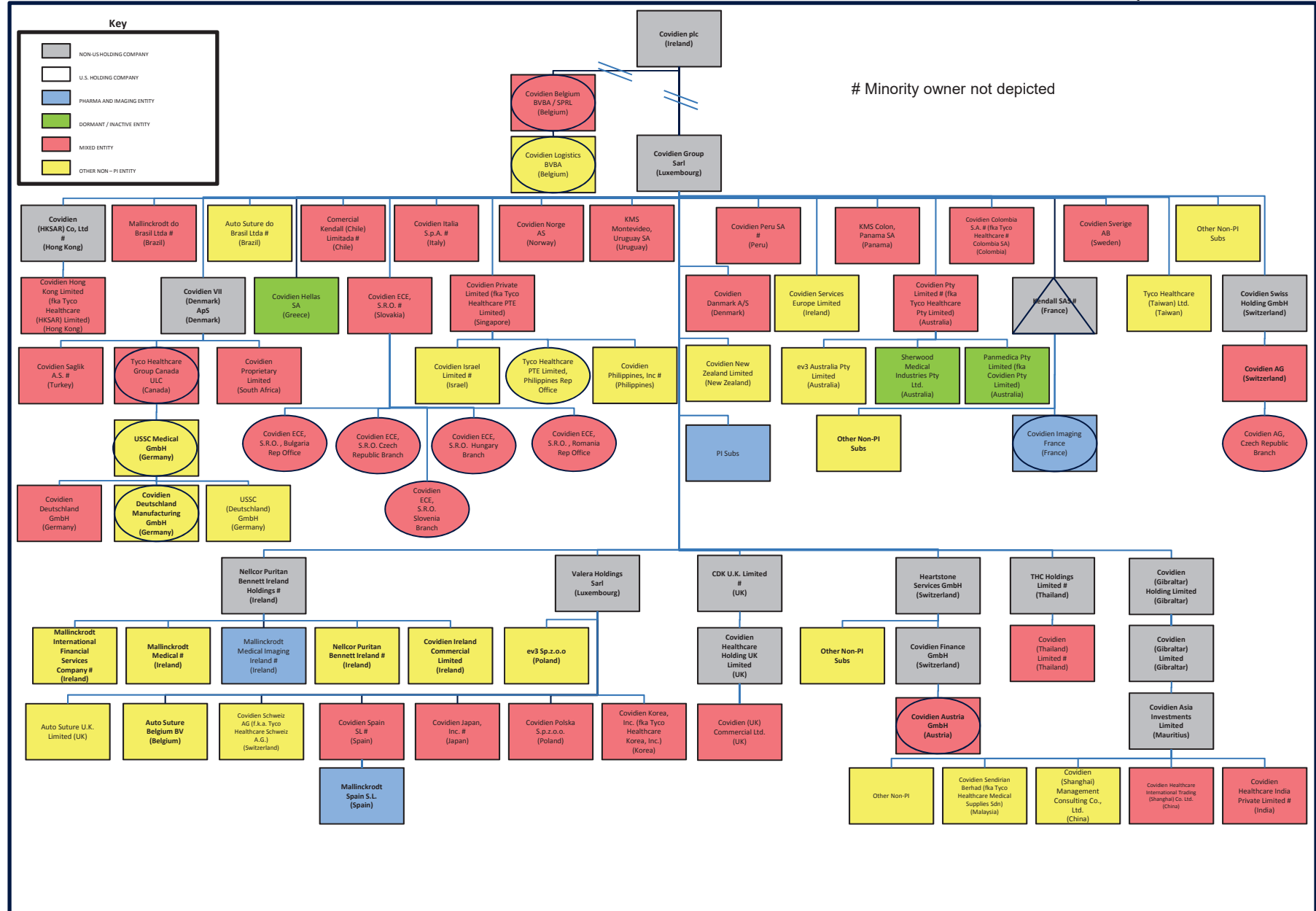


Workstream 3 – Extract PI subs and assets from foreign Covidien groups

- A. Simplified Structure
- B. Proposed Transaction
- C. Final Structure after completion of Workstream

Workstream 3 – Extract PI subs and assets from foreign Covidien groups

A. Simplified Structure

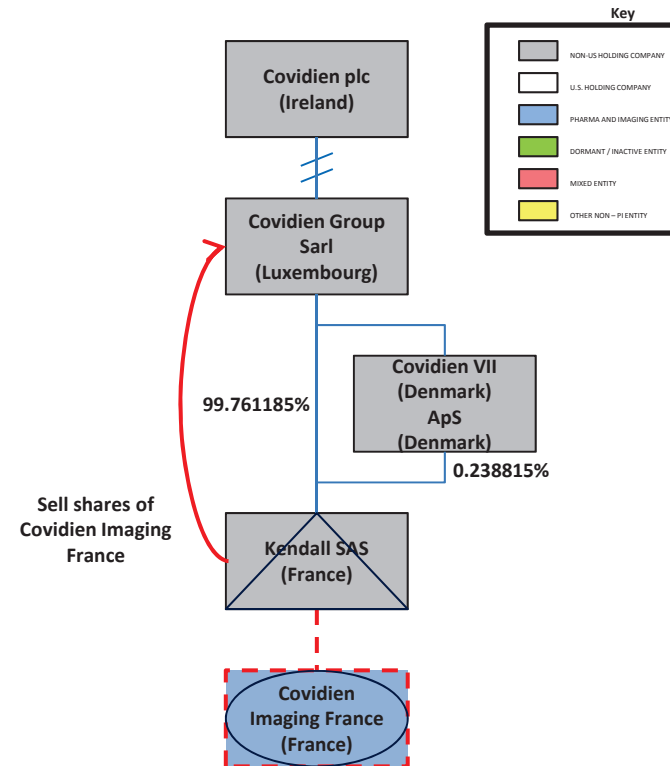


Workstream 3 – Extract PI subs and assets from foreign Covidien groups

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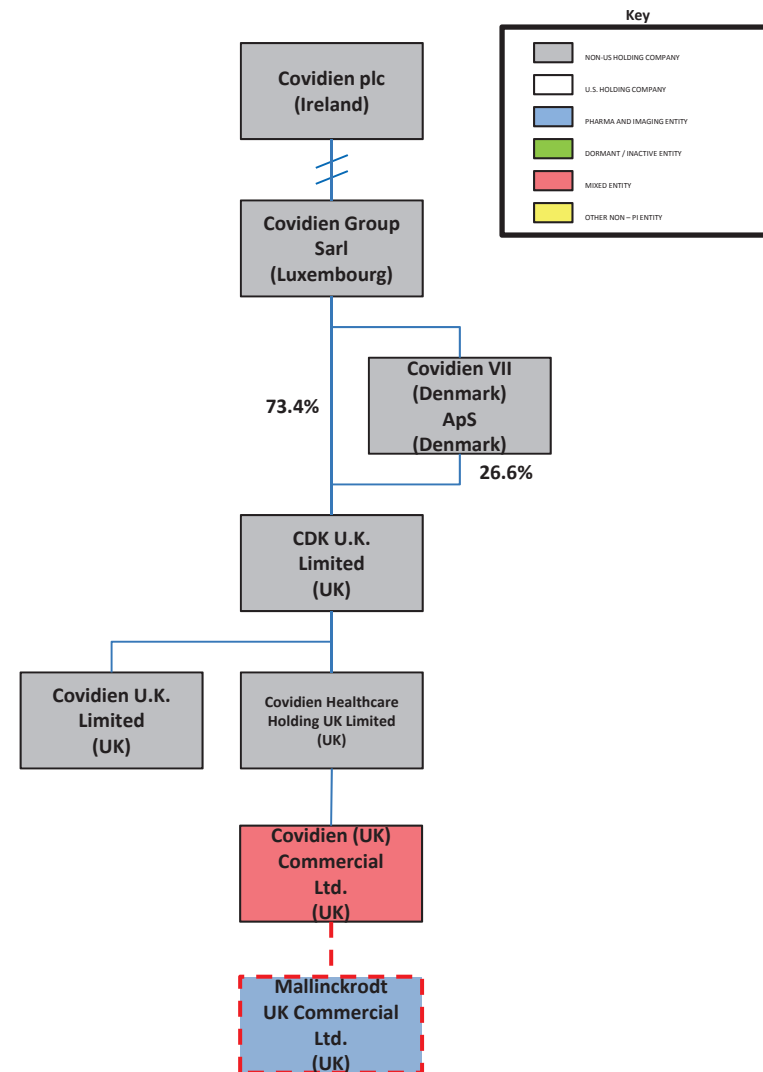
Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.1.2 – Kendall SAS sells the shares of Covidien Imaging France to Sarl.****Completed on May 30, 2013****Step 3.1.2**

Kendall SAS sells the shares of Covidien Imaging France to Sarl.



Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.2.1 - Covidien (UK) Commercial Ltd. forms Mallinckrodt UK Commercial Ltd.****Completed on October 12, 2012****Step 3.2.1**

Covidien (UK) Commercial Ltd. forms a new UK entity ("Mallinckrodt UK Commercial Ltd.).

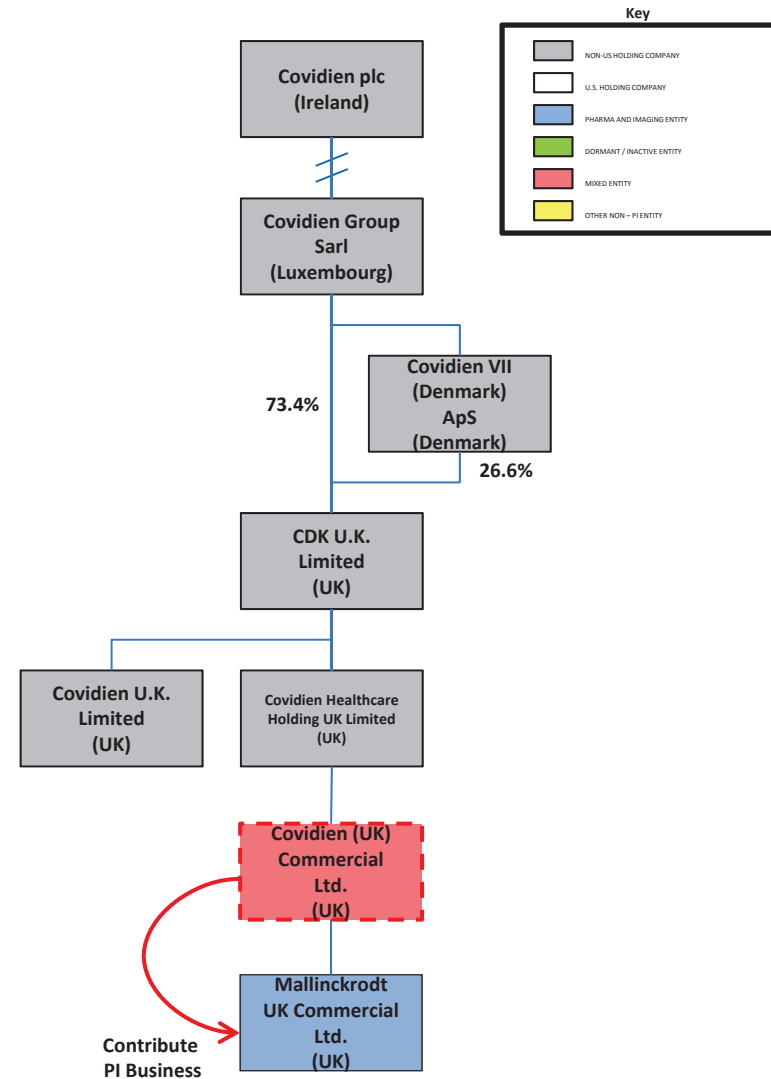


Workstream 3 – Extract PI subs and assets from foreign Covidien groups

B. Step 3.2.2 - Covidien (UK) Commercial Ltd. contributes PI business to Mallinckrodt UK Commercial Ltd.

Completed on March 30, 2013**Step 3.2.2**

Covidien (UK) Commercial Ltd. contributes its Pharma and Imaging business to Mallinckrodt UK Commercial Ltd. in exchange for shares in Mallinckrodt Commercial Ltd.

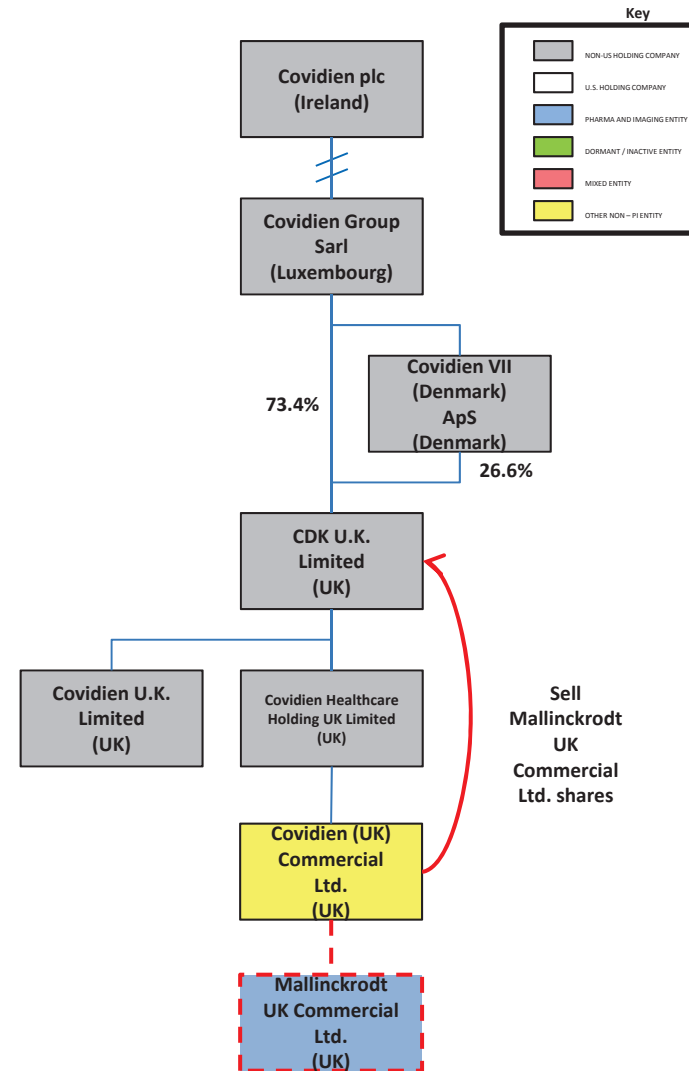


Workstream 3 – Extract PI subs and assets from foreign Covidien groups

B. Step 3.2.3 - Covidien (UK) Commercial Ltd. sells shares of Mallinckrodt UK Commercial Ltd.

Completed on April 18, 2013**Step 3.2.3**

Covidien (UK) Commercial Ltd. sells the shares of Mallinckrodt UK Commercial Ltd. to CDK UK Limited.

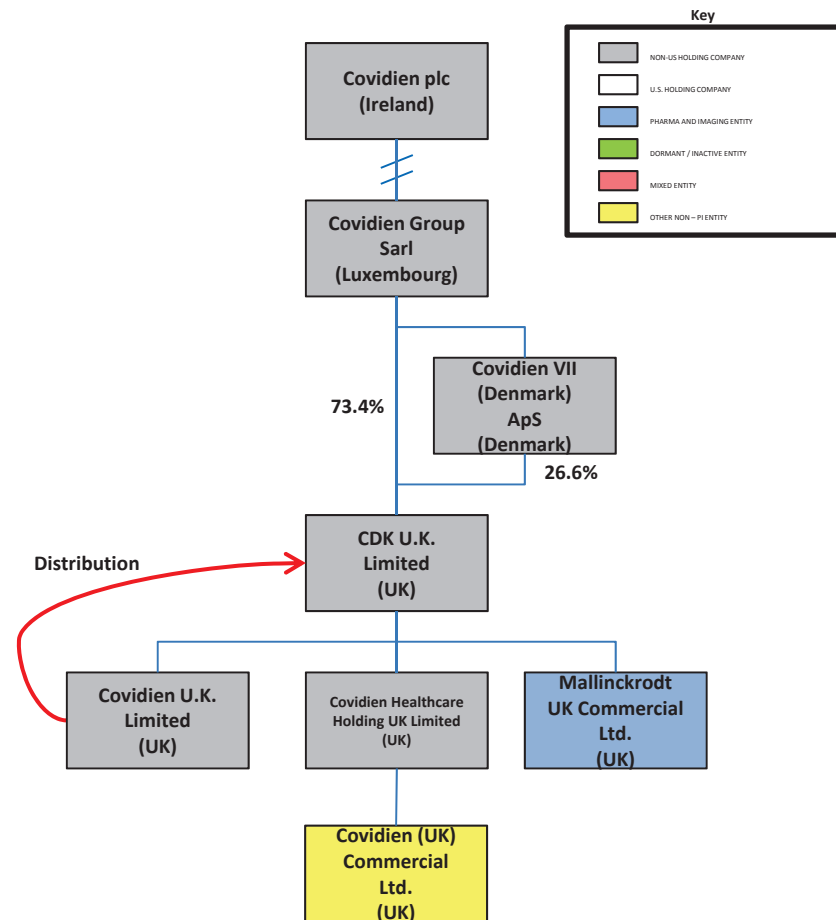


Workstream 3 – Extract PI subs and assets from foreign Covidien groups

B. Step 3.2.3.1 – Covidien UK Limited makes a distribution to CDK U.K.

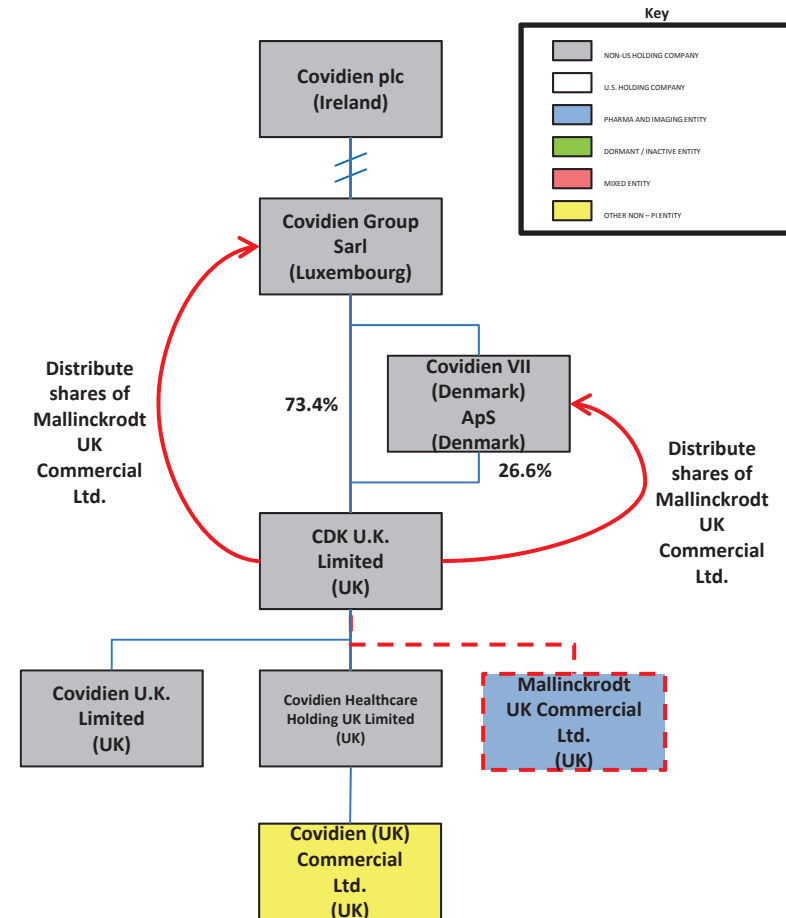
Completed on March 1, 2013**Step 3.2.3.1**

Covidien UK Limited makes a distribution to CDK UK to ensure that CDK UK has sufficient reserves to enable the distribution of Mallinckrodt UK Commercial Ltd. at step 3.2.4.



Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.2.4 - CDK U.K. Limited distributes shares of Mallinckrodt UK Commercial Ltd.****Completed on April 23, 2013****Step 3.2.4**

CDK U.K. Limited distributes the shares of Mallinckrodt UK Commercial Ltd. to Sarl and Covidien VII (Denmark) ApS.



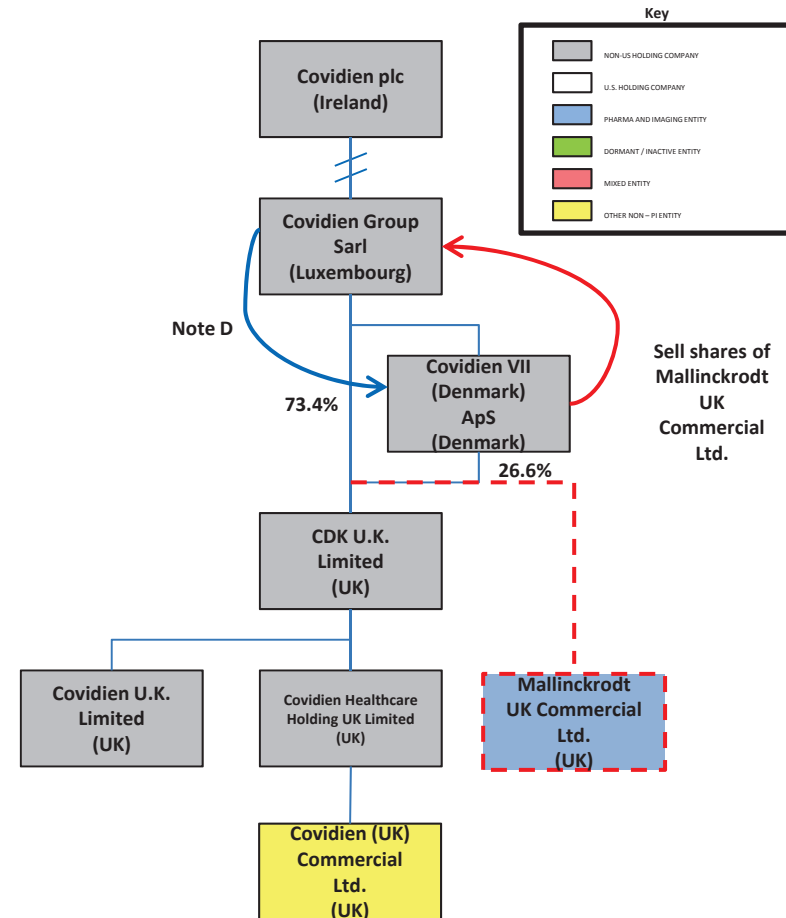
Workstream 3 – Extract PI subs and assets from foreign Covidien groups

B. Step 3.2.5 – Covidien VII (Denmark) ApS sells the shares of Mallinckrodt UK Commercial Ltd. to Sarl for a note (“Note D”)

Completed on April 24, 2013

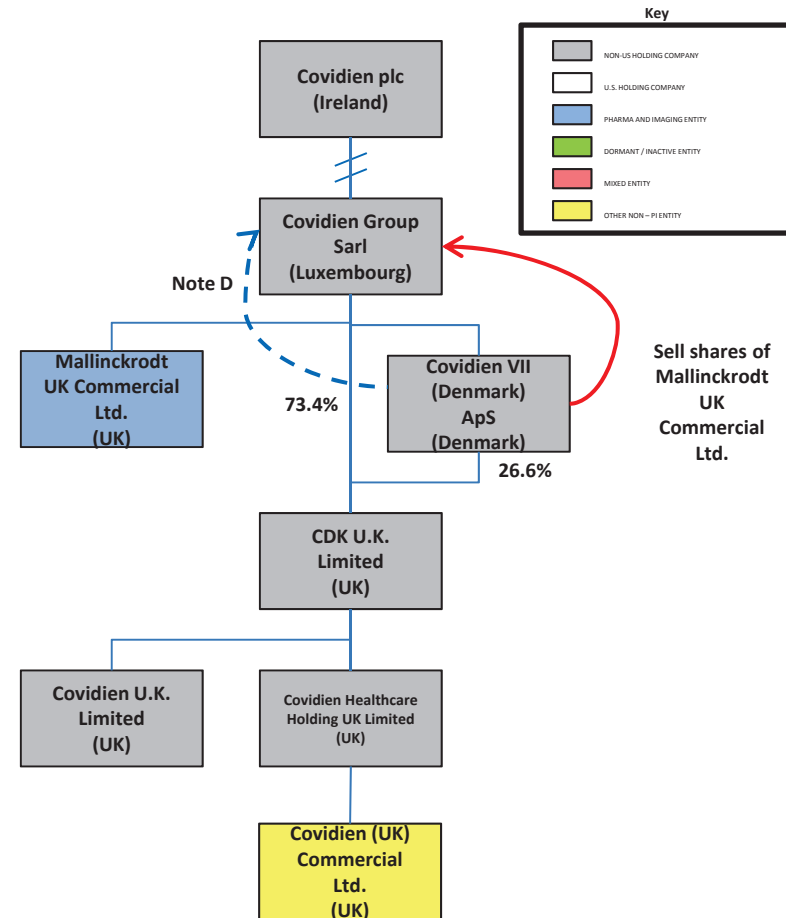
Step 3.2.5

Covidien VII (Denmark) ApS sells the shares of Mallinckrodt UK Commercial Ltd. to Sarl for a note denominated in USD (“Note D”).



Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.2.5.1 – Covidien VII (Denmark) ApS distributes Note D to Sarl****Completed on June 3, 2013****Step 3.2.5.1**

Covidien VII (Denmark) ApS distributes Note D to Sarl.

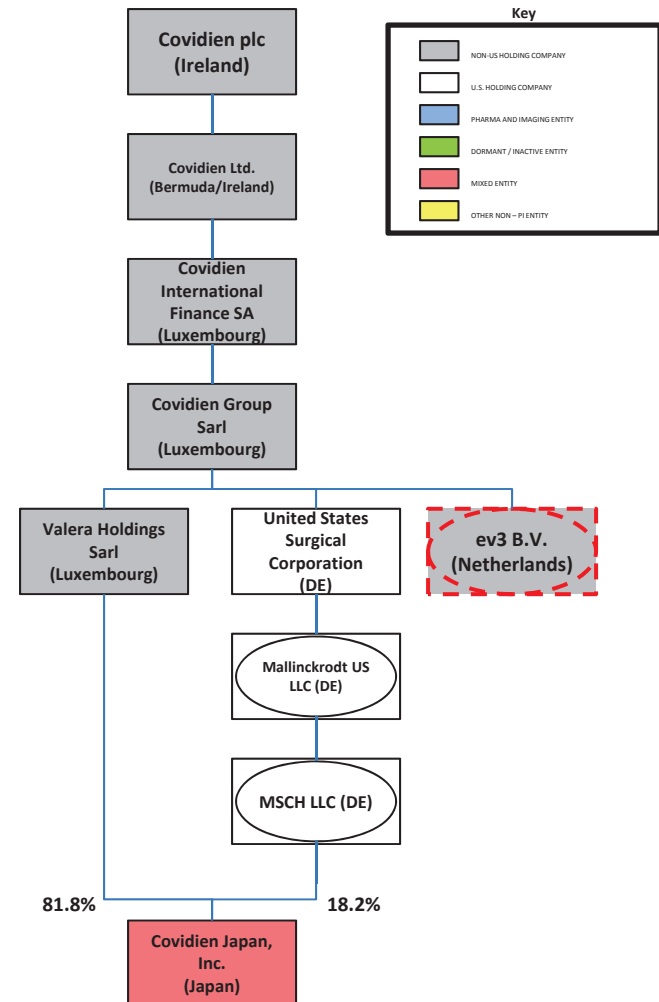


Workstream 3 – Extract PI subs and assets from foreign Covidien groups

B. Step 3.3.1 – ev3 B.V. files a check the box election to be treated as a disregarded entity

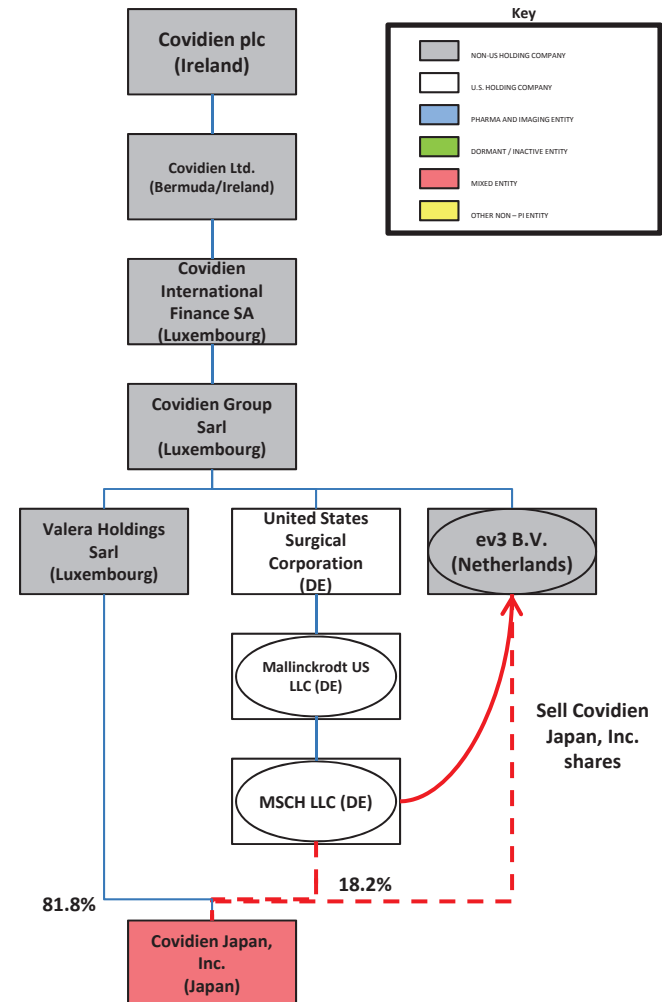
Completed on April 30, 2012**Step 3.3.1**

ev3 B.V. files a check the box election to be treated as a disregarded entity.



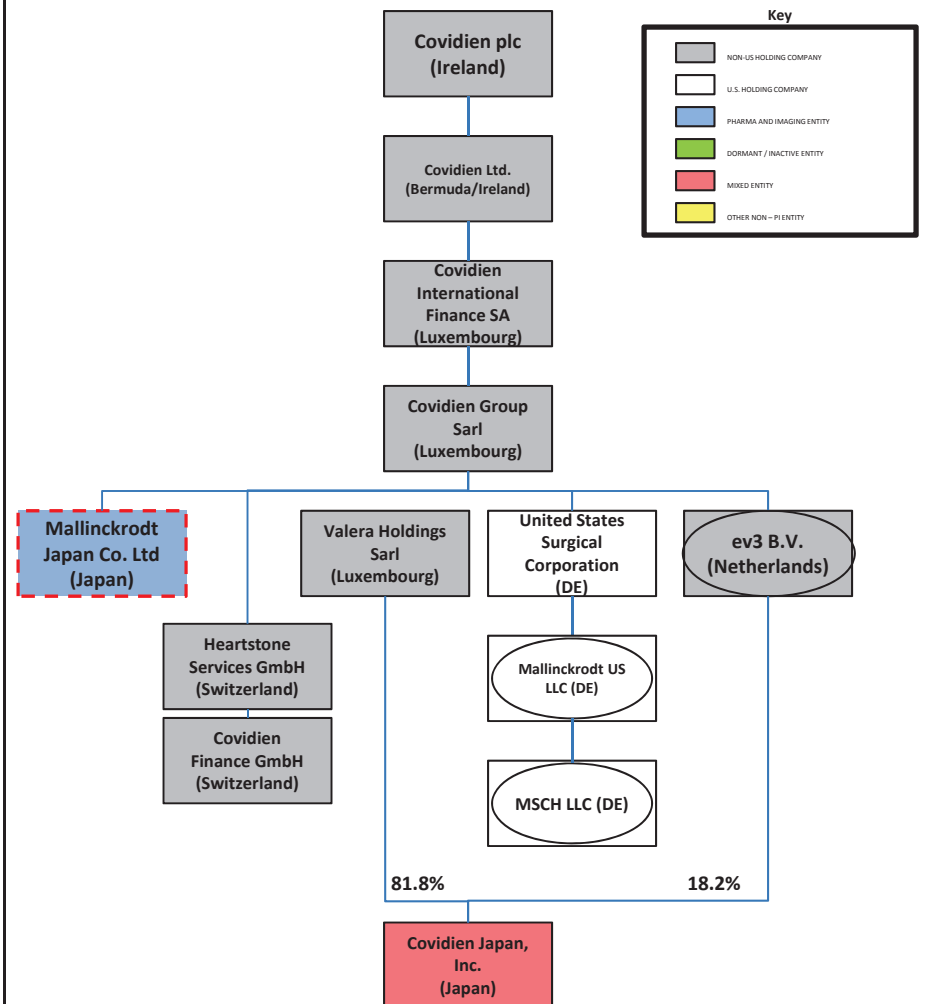
Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.3.2 – MSCH LLC sells its 18.2% interest in Covidien Japan, Inc.****Completed on March 19, 2013****Step 3.3.2**

MSCH LLC sells its 18.2% interest in Covidien Japan, Inc. to ev3 B.V.



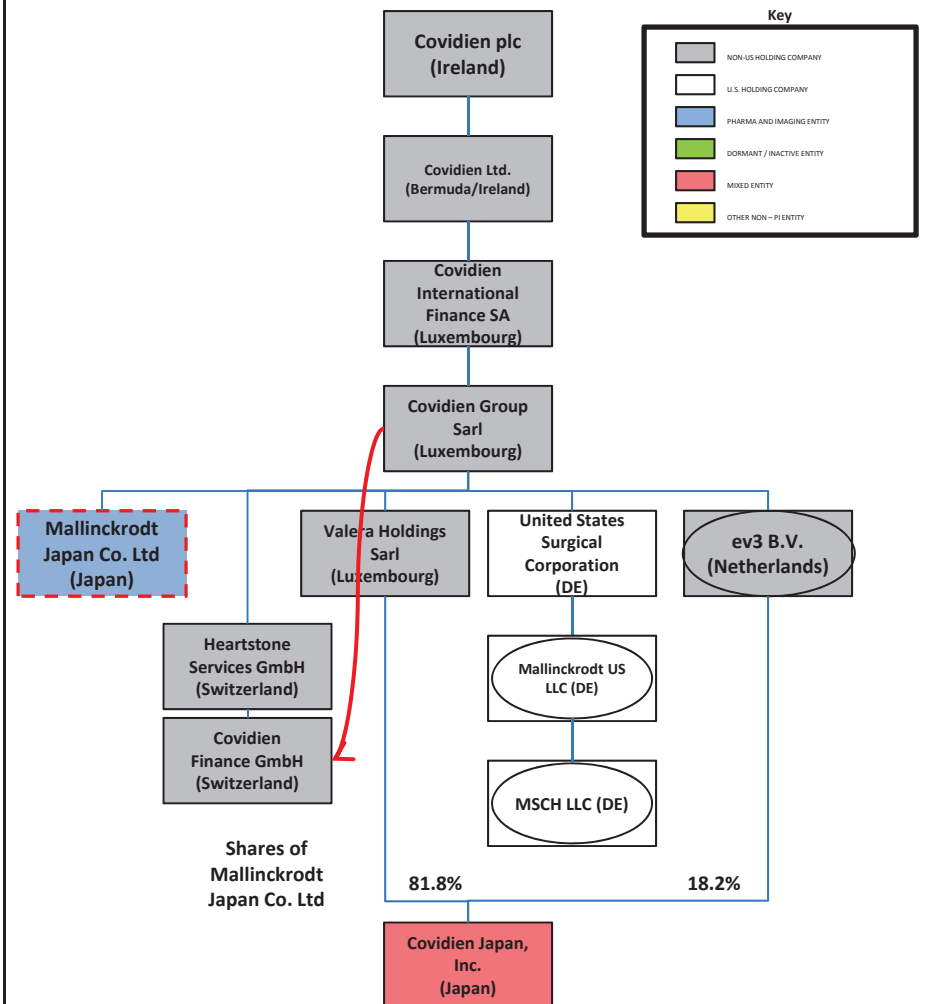
Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.3.3 – Sarl forms a new Japanese entity (“Mallinckrodt Japan Co. Ltd”)****Completed on August 22, 2012****Step 3.3.3**

Sarl forms a new Japanese entity (“Mallinckrodt Japan Co. Ltd”).



Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.3.3.1 – Sarl transfers Mallinckrodt Japan Co. Ltd to Covidien Finance GmbH****Completed on March 19, 2013****Step 3.3.3.1**

Sarl transfers Mallinckrodt Japan Co. Ltd to Covidien Finance GmbH.

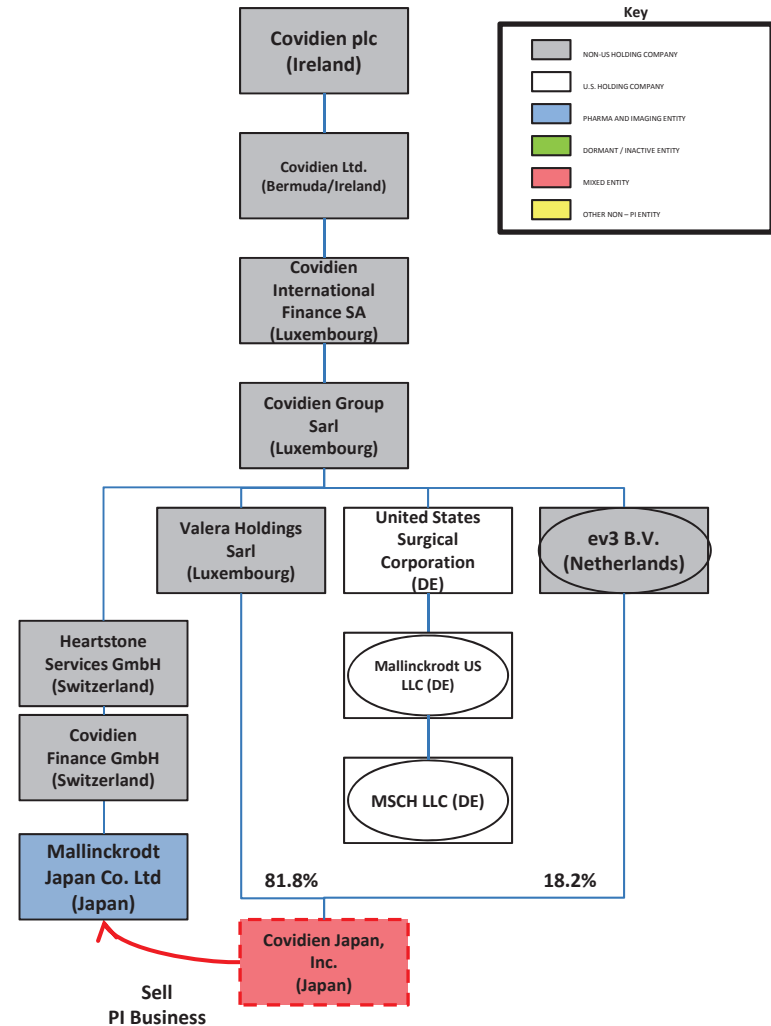


Workstream 3 – Extract PI subs and assets from foreign Covidien groups

B. Step 3.3.4 – Covidien Japan, Inc. sells its PI business to Mallinckrodt Japan Co. Ltd

Completed on April 1, 2013**Step 3.3.4**

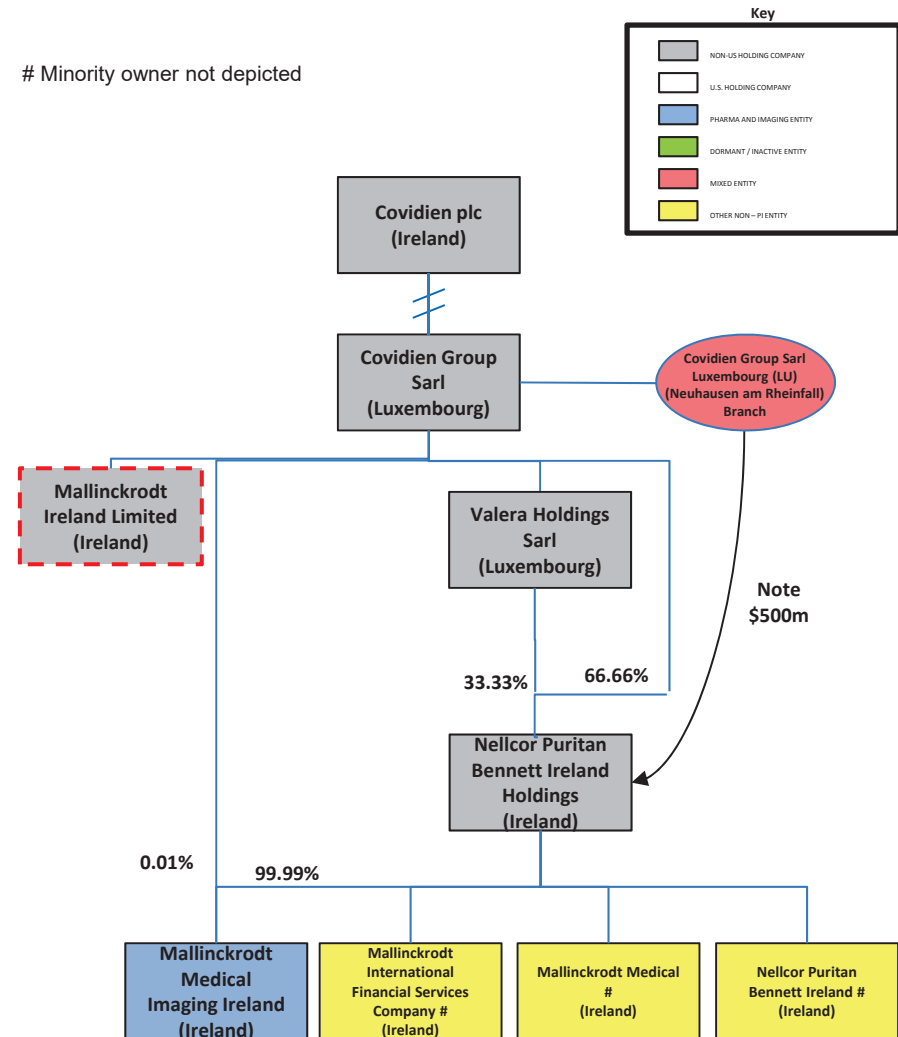
Covidien Japan, Inc. sells its PI business to Mallinckrodt Japan Co. Ltd.



Workstream 3 – Extract PI subs and assets from foreign Covidien groups**Step 3.4.0 – Covidien Group Sarl incorporates a new limited company, Mallinckrodt Ireland Limited****Completed on March 15, 2013****Step 3.4.0**

Covidien Group Sarl incorporates a new limited company, Mallinckrodt Ireland Limited.

Minority owner not depicted



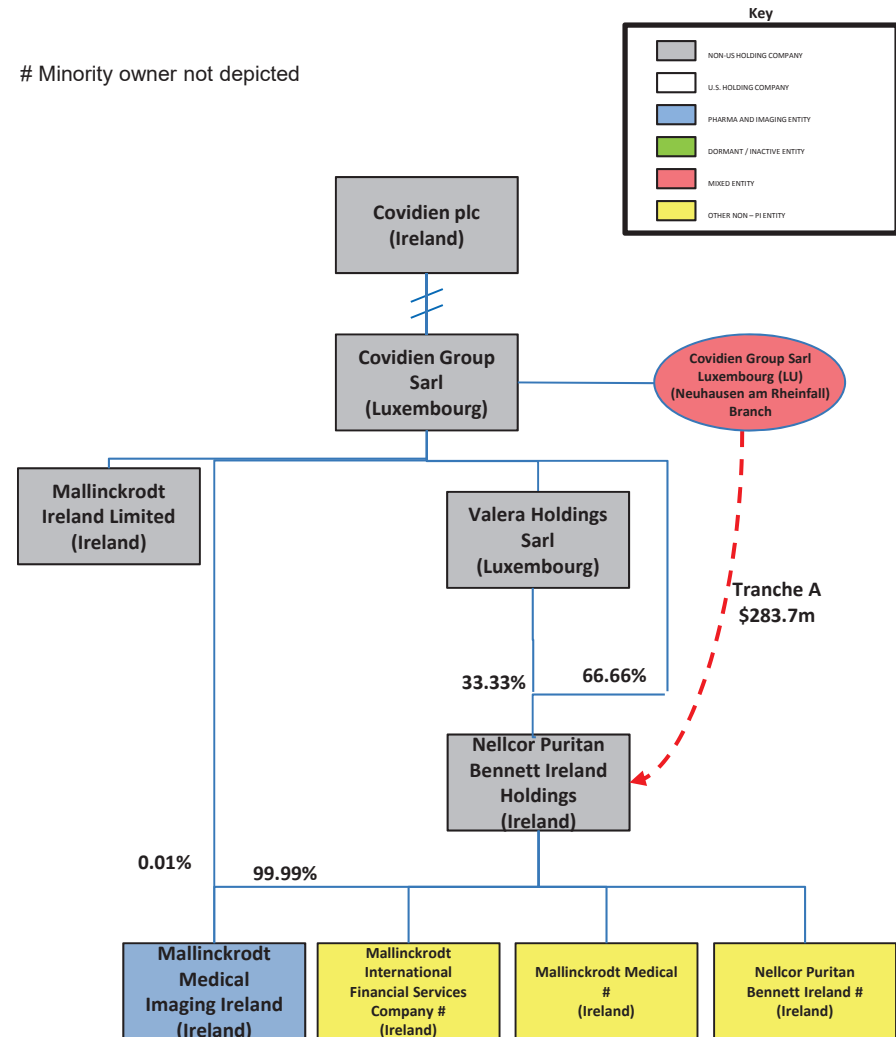
Workstream 3 – Extract PI subs and assets from foreign Covidien groups

Step 3.4.0 – NPBIH and the Swiss branch clearly identify/agree the amount of Tranche A

Completed on April 15, 2013**Step 3.4.0.1**

NPBIH and the Swiss branch (i) clearly identify/agree the amount of the existing loan between the parties which relates to the MMII acquisition (\$283.7m)(Tranche A), and remainder of the amount outstanding (\$545.5) (Tranche B) and (ii) verify that the book value of the shares in MMII exceeds the amount of Tranche A.

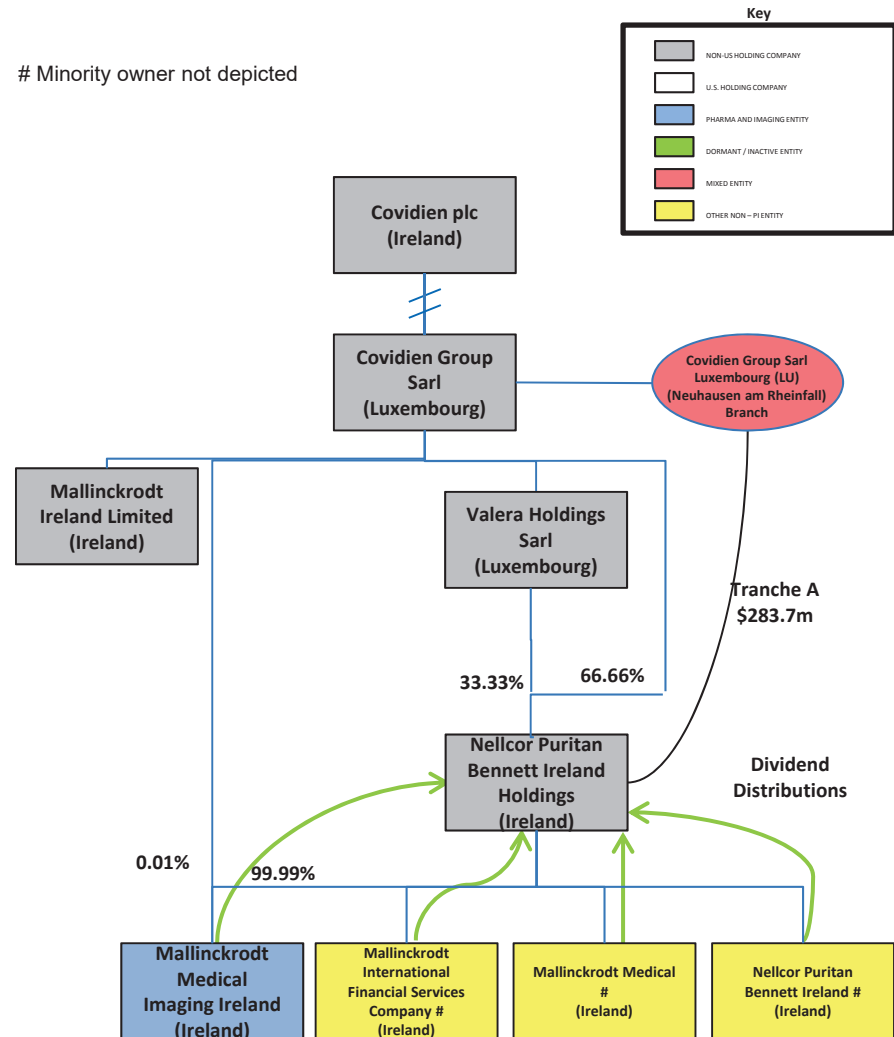
Minority owner not depicted



Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.4.1 – Distributions to Nellcor Puritan Bennett Ireland Holdings****Completed on March 14, 2013****Step 3.4.1**

Mallinckrodt Medical Imaging Ireland (“MMII”), Mallinckrodt Medical (“MM”), Nellcor Puritan Bennett Ireland (“NPBI”) and Mallinckrodt International Financial Services Company (“MIFSC”) distribute their surplus to Nellcor Puritan Bennett Ireland Holdings (“NPBIH”).

Minority owner not depicted



Workstream 3 – Extract PI subs and assets from foreign Covidien groups

Step 3.4.2 – INTENTIONALLY LEFT BLANK

Workstream 3 – Extract PI subs and assets from foreign Covidien groups

Step 3.4.3 – INTENTIONALLY LEFT BLANK

Workstream 3 – Extract PI subs and assets from foreign Covidien groups

Step 3.4.4 – INTENTIONALLY LEFT BLANK

Workstream 3 – Extract PI subs and assets from foreign Covidien groups

Step 3.4.5 – INTENTIONALLY LEFT BLANK

Workstream 3 – Extract PI subs and assets from foreign Covidien groups

Step 3.4.6 – INTENTIONALLY LEFT BLANK

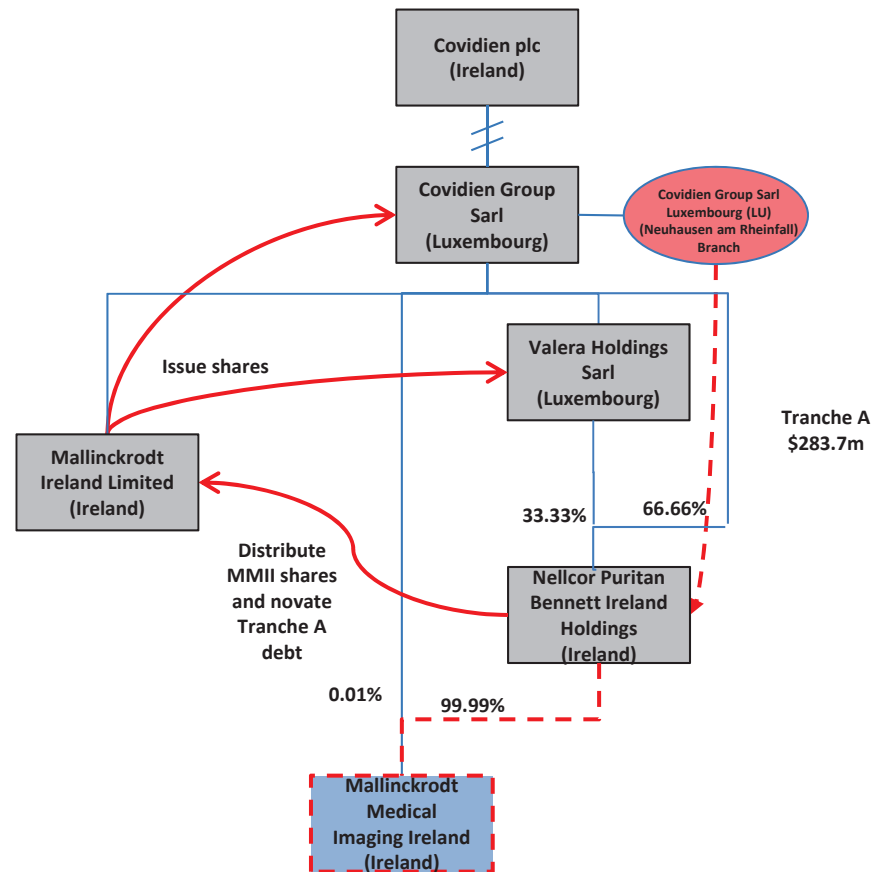
Workstream 3 – Extract PI subs and assets from foreign Covidien groups

B. Step 3.4.7 - NPBIH distributes sideways its 100% beneficial interest in the shares of MMII and associated debt

Completed on May 6, 2013

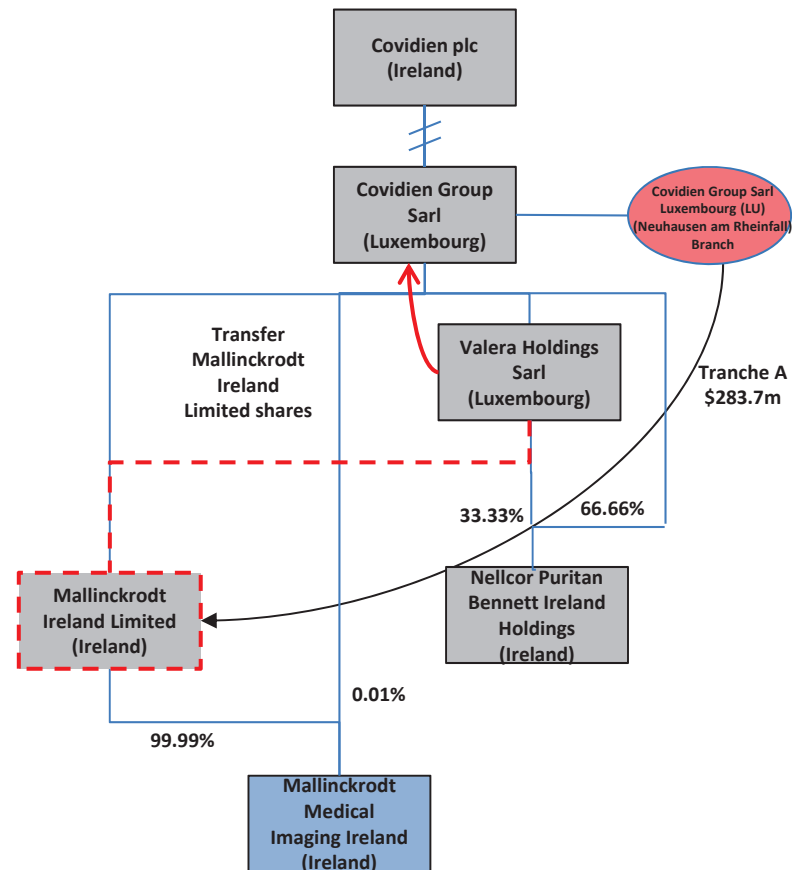
Step 3.4.7

NPBIH distributes sideways its 100% beneficial interest in the shares of MMII and associated debt (Tranche A) to Mallinckrodt Ireland Limited. In exchange, Mallinckrodt Ireland Limited issues shares to NPBIH's shareholders, Covidien Group Sarl and Valera Holdings Sarl to the value of the difference between the book value of the shares in MMII and the value of Tranche A. As Valera Holdings Sarl holds its shareholding interest in NPBIH on trust for Covidien Group Sarl, it will acknowledge to Covidien Group Sarl that any Mallinckrodt Ireland Limited shares it receives as a result of this step will also be held on trust for Covidien Group Sarl.



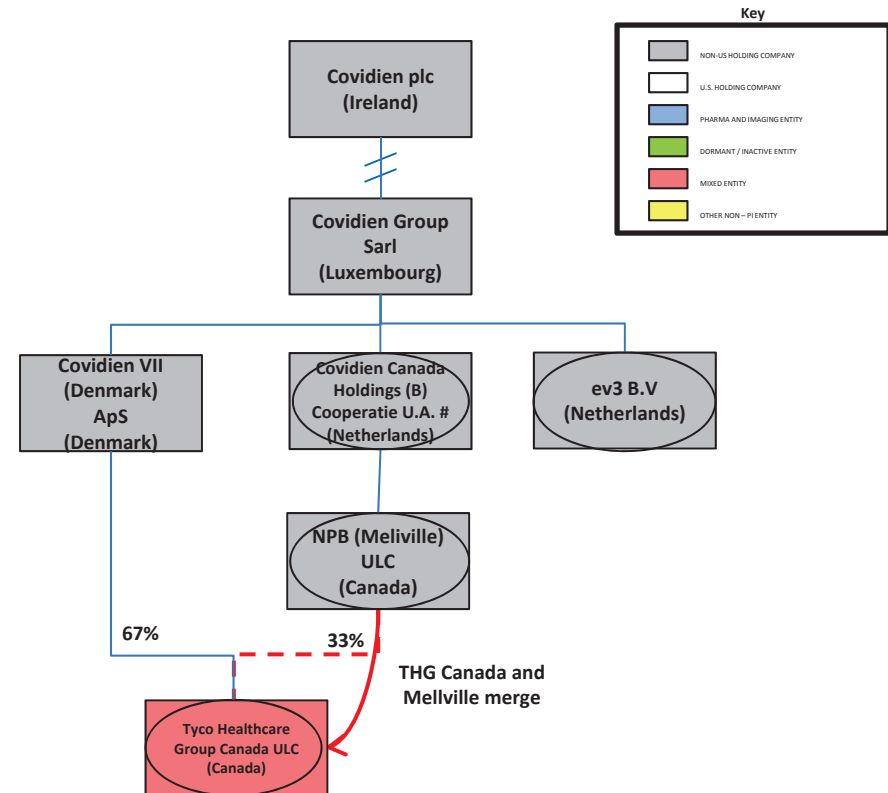
Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.4.8 - Valera Holdings Sarl transfers its shares in Mallinckrodt Ireland Limited to Covidien Group Sarl****Completed on May 6, 2013****Step 3.4.8**

Valera Holdings Sarl transfers its shares in Mallinckrodt Ireland Limited to Covidien Group Sarl in accordance with Covidien Group Sarl's instructions. As these shares are held by Valera Holdings Sarl on trust for Covidien Group Sarl, no consideration will be paid for the transfer.



Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.5.0 – NPB (Melville) Canada amalgamates into THG Canada****Completed on October 1, 2012****Step 3.5.0**

NPB (Melville) ULC (“NPB Melville”) amalgamates with THG Canada with the new company named THG Canada.



Workstream 3 – Extract PI subs and assets from foreign Covidien groups

B. Step 3.5.0.1 – THG Canada forms Mallinckrodt Canada ULC and contributes PI assets and liabilities

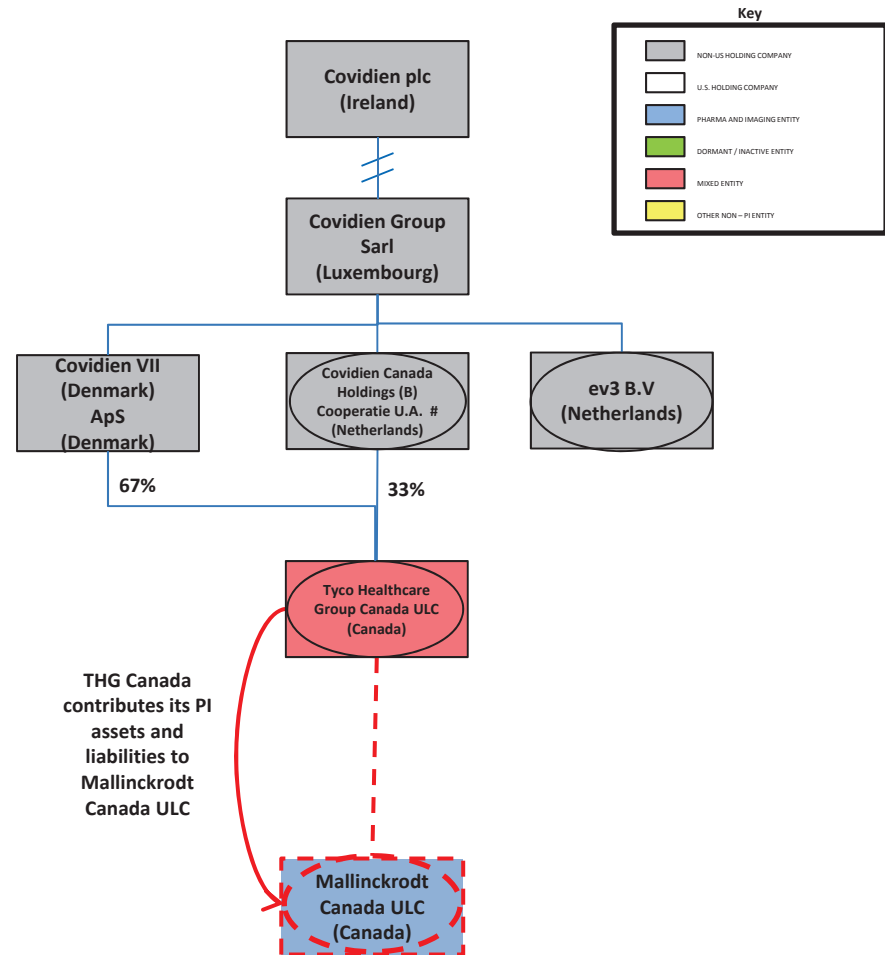
Step 3.5.0.1

Completed on July 19, 2012

- (a) THG Canada forms a new Canadian unlimited liability company (“Mallinckrodt Canada ULC”) which makes a check-the-box election.

Completed on October 1, 2012

- (b) THG Canada contributes its PI assets and liabilities to Mallinckrodt Canada ULC in exchange for shares.



Workstream 3- Extract PI Subs and assets from foreign Covidien groups

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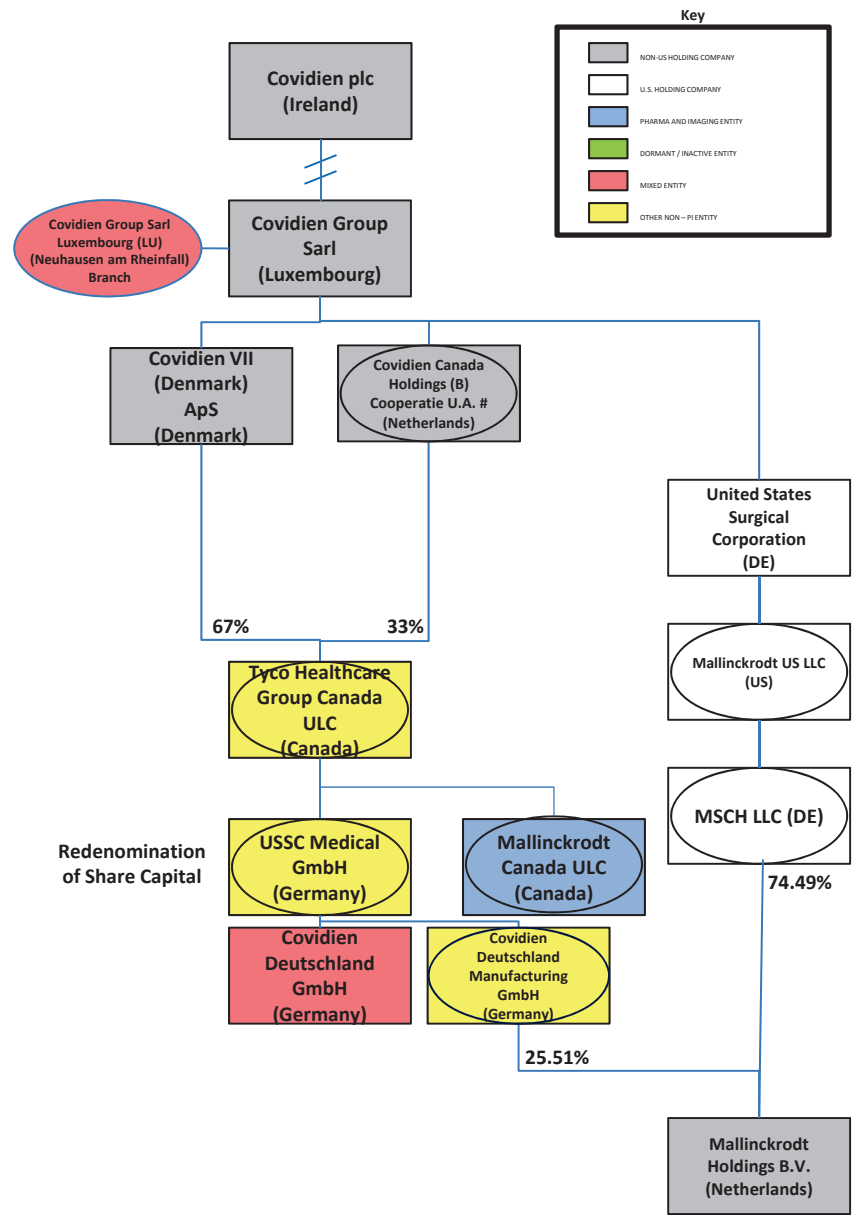
Workstream 3- Extract PI Subs and assets from foreign Covidien groups

B. Step 3.5.1.1 – Redenominate and increase USSC Medical GmbH's share capital

Completed on January 3, 2013

Step 3.5.1.1

USSC Medical re-denominates its share capital from DEM to Euro and increases its capital by at least EUR 10.97 to enable the exact 67/33 share ratio split at step 3.5.2.



Workstream 3- Extract PI Subs and assets from foreign Covidien groups

B. Step 3.5.2 – USSC Medical is distributed to Covidien VII and Covidien Canada Holdings (B) Cooperatie U.A.

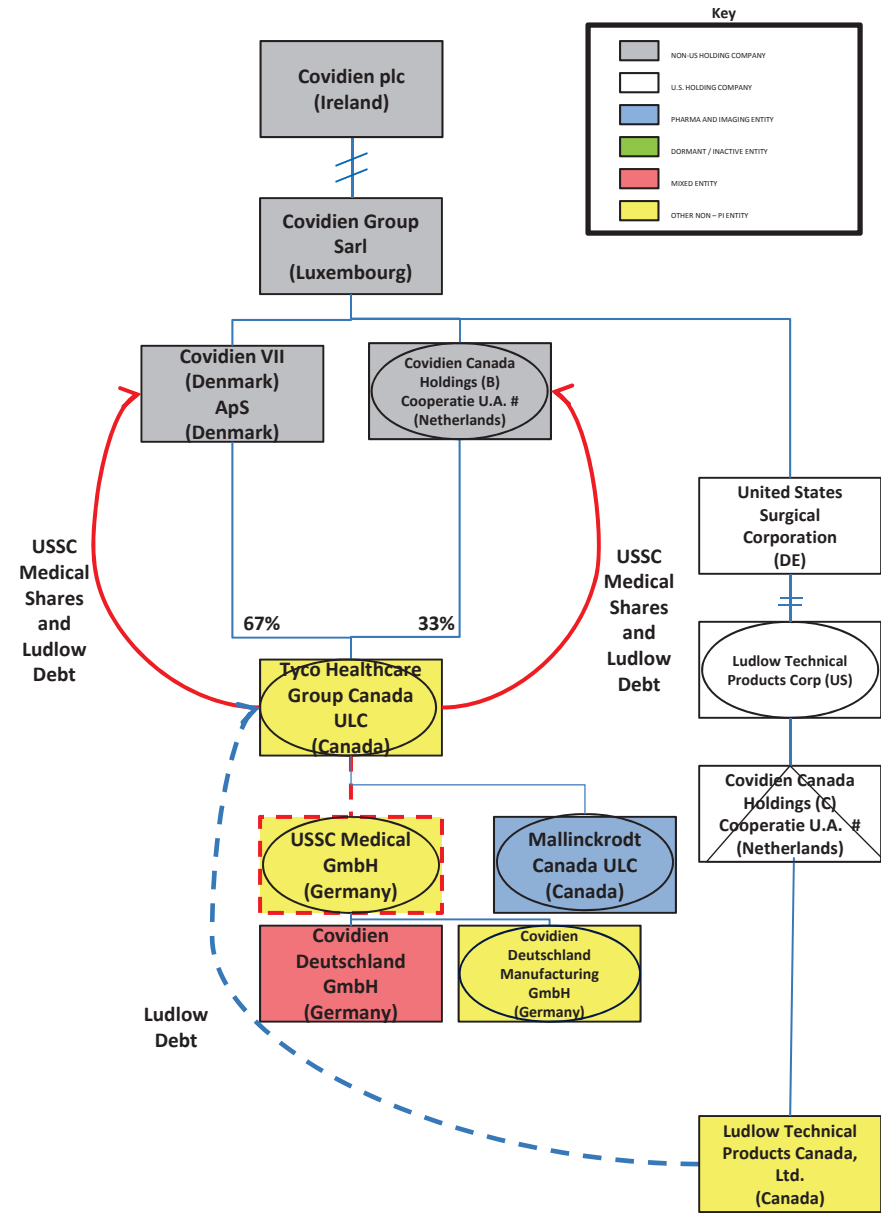
Step 3.5.2

Completed on March 15, 2013

- a) THG Canada will sell shares in USSC Germany representing in the aggregate approximately \$208m CAD in value to its two shareholders, Covidien VII and Covidien Canada Holdings (B) Cooperatie U.A., on a pro rata basis, in consideration for Covidien VII and Covidien Canada Holdings (B) Cooperatie U.A. assuming in the aggregate approximately \$208m CAD of THG Canada's liability to Ludlow Technical Products Canada ("Ludlow"); and

Completed on March 15, 2013

- b) THG Canada will dividend its remaining shares in USSC Germany to Covidien VII and Covidien Canada Holdings (B) Cooperatie U.A. on a pro rata basis.



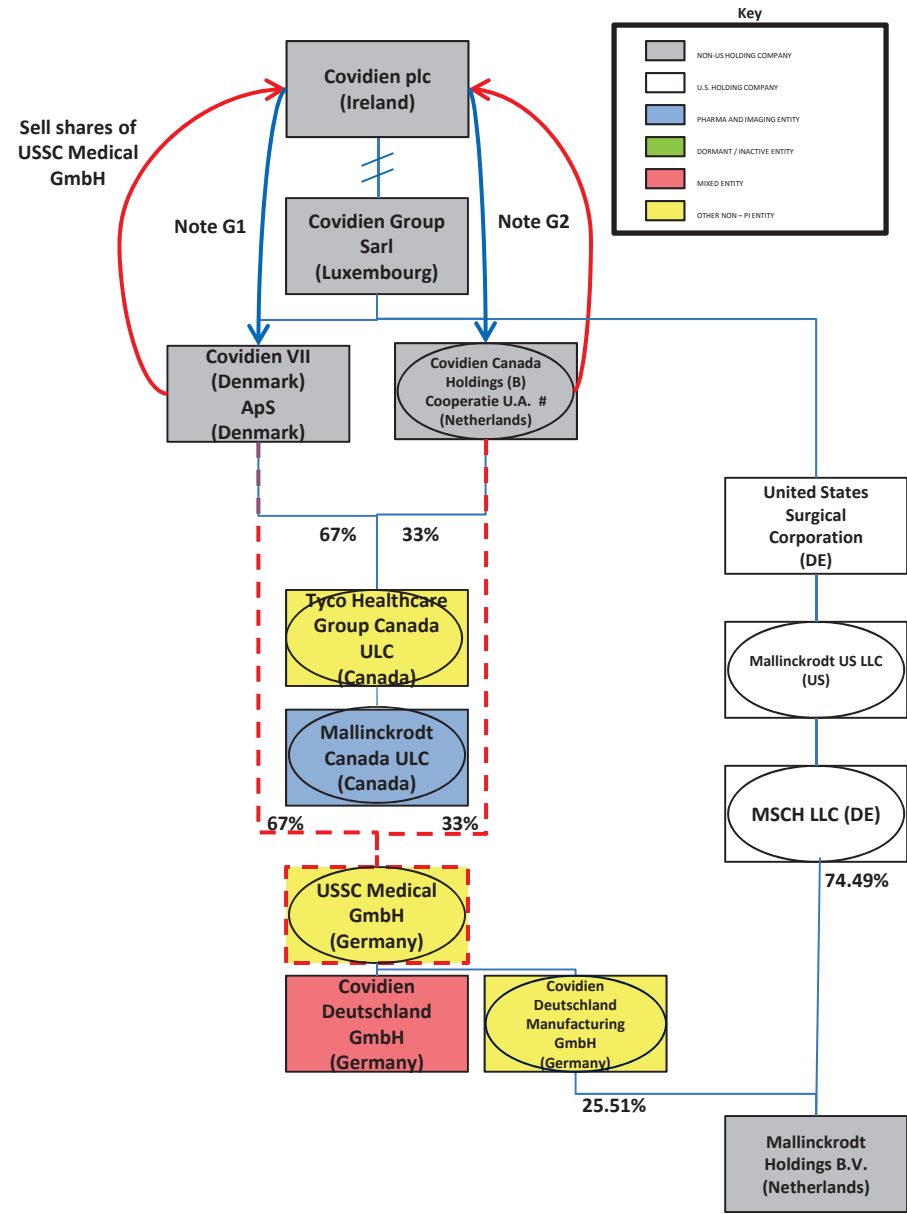
Workstream 3- Extract PI Subs and assets from foreign Covidien groups

B. Step 3.5.2.1 – Covidien VII and Covidien Canada Holdings (B) Cooperatie U.A. sell USSC Medical to plc

Completed on March 18, 2013

Step 3.5.2.1

Covidien VII and Covidien Canada Holdings (B) Cooperatie U.A. sell USSC Medical to plc for notes denominated in USD (“Note G1 and Note G2”).



Workstream 3- Extract PI Subs and assets from foreign Covidien groups

B. Step 3.5.2.2 – Covidien VII and Covidien Canada Holdings (B) Cooperatie U.A. distribute Note G1 and Note G2 to Sarl

Step 3.5.2.2

Completed on March 25, 2013

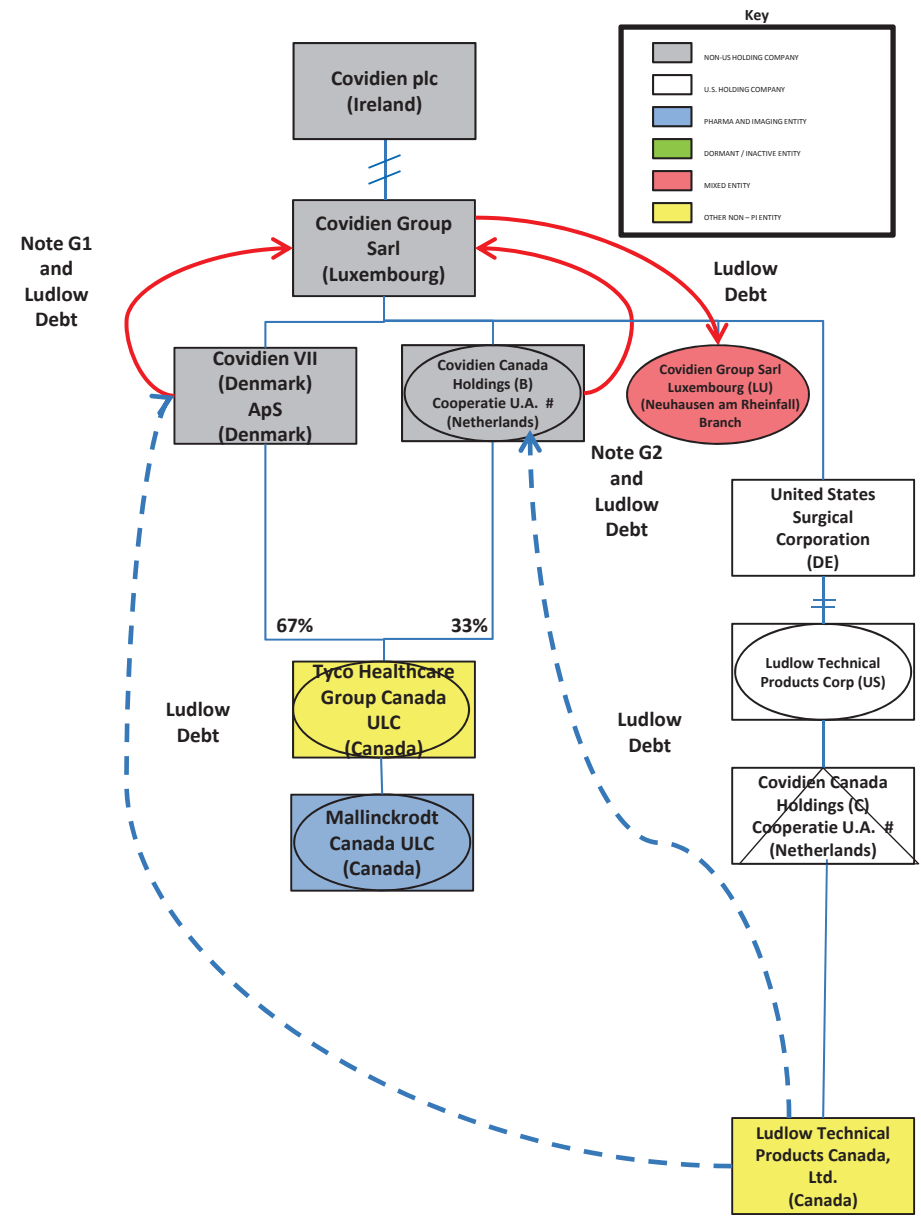
- a) Covidien VII and Covidien Canada Holdings (B) Cooperatie U.A. sell a portion of Note G1 and Note G2 representing approximately \$208m CAD in value to Sarl in consideration for Sarl assuming the \$208m liability to Ludlow. Sarl then allocates the \$208m liability to Ludlow to its Swiss Branch; and

Completed on May 16, 2013

- b) (i) Covidien VII distributes the remaining portion of Note G1 to Covidien Group Sarl

Completed on June 3, 2013

- (ii) Covidien Canada Holdings (B) Cooperatie U.A. distributes remaining portion of Note G2 to Covidien Group Sarl.

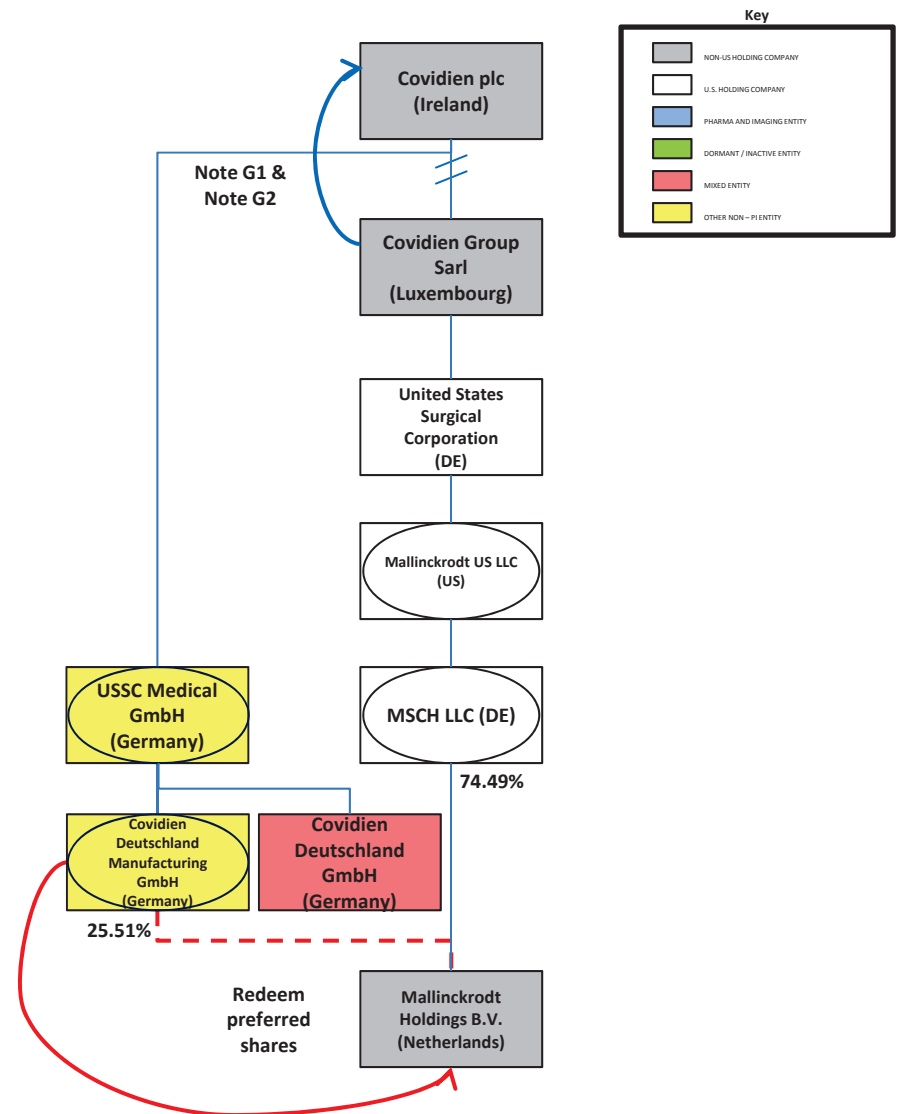


Workstream 3 – Extract PI subs and assets from foreign Covidien groups

Step 3.5.3 – INTENTIONALLY LEFT BLANK

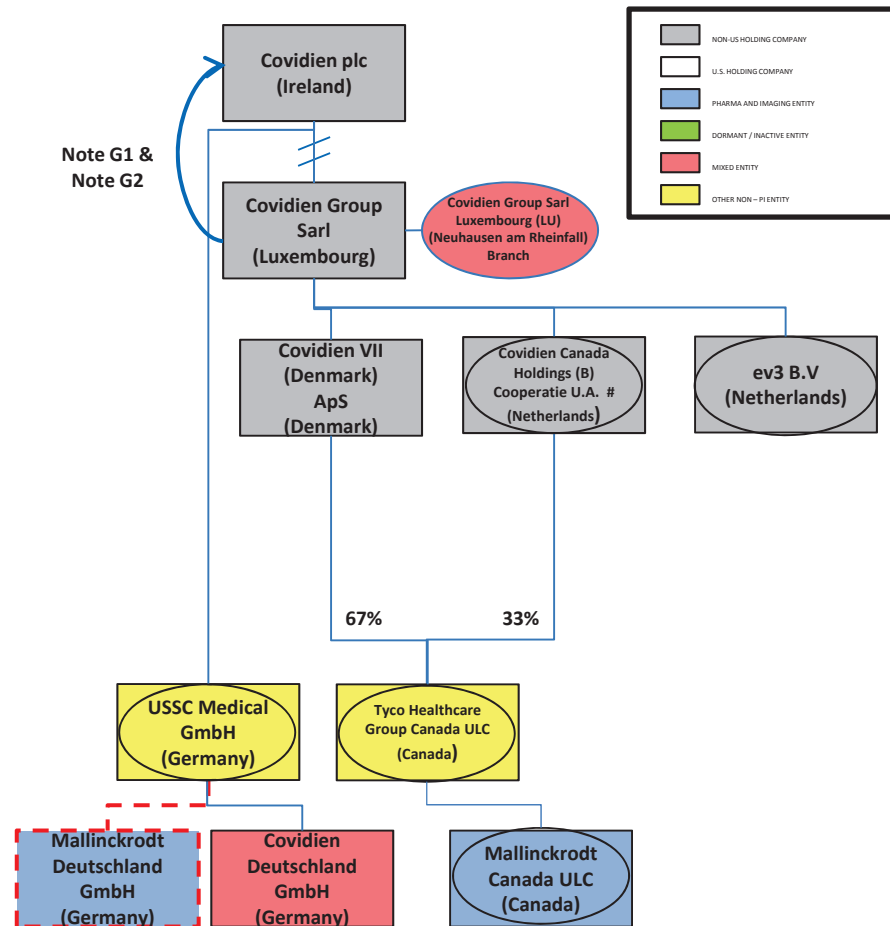
Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.5.3.1 – Mallinckrodt Holdings B.V. redeems the preferred shares****Completed on April 2, 2013****Step 3.5.3.1**

Mallinckrodt Holdings B.V. redeems the preferred shares owned by Covidien Deutschland Manufacturing GmbH.



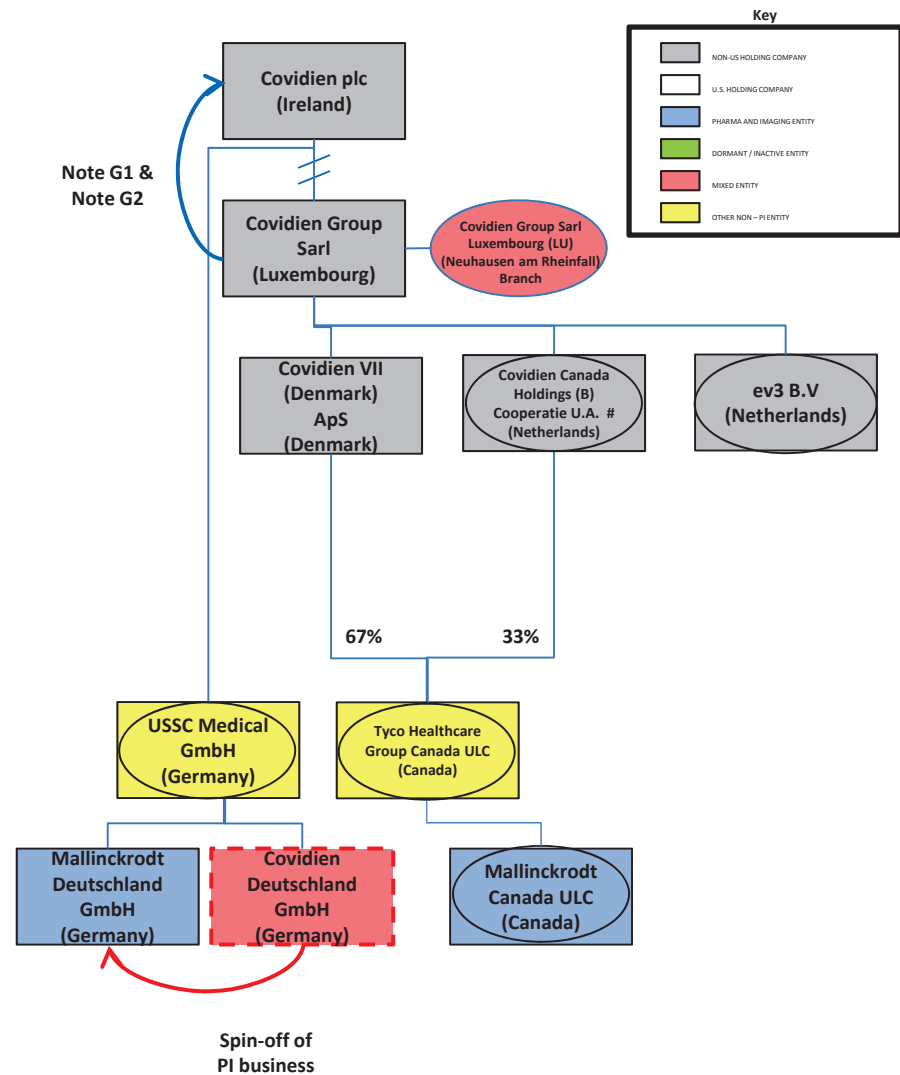
Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.5.4 – USSC Medical GmbH forms a new German entity (“Mallinckrodt Deutschland GmbH”)****Completed on October 19, 2012****Step 3.5.4**

USSC Medical GmbH forms a new German entity (“Mallinckrodt Deutschland GmbH”).



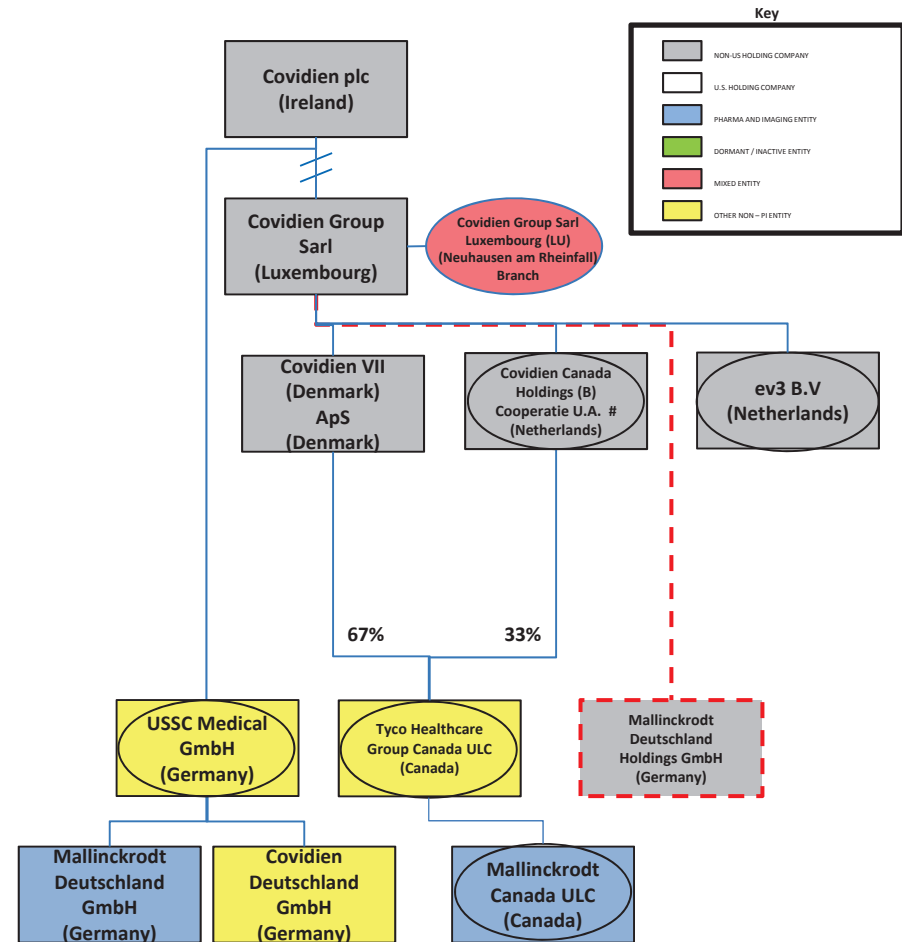
Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.5.5 – Spin-off of the PI business to Mallinckrodt Deutschland GmbH****Completed on April 2, 2013****Step 3.5.5**

Spin-off of the PI business to Mallinckrodt Deutschland GmbH.



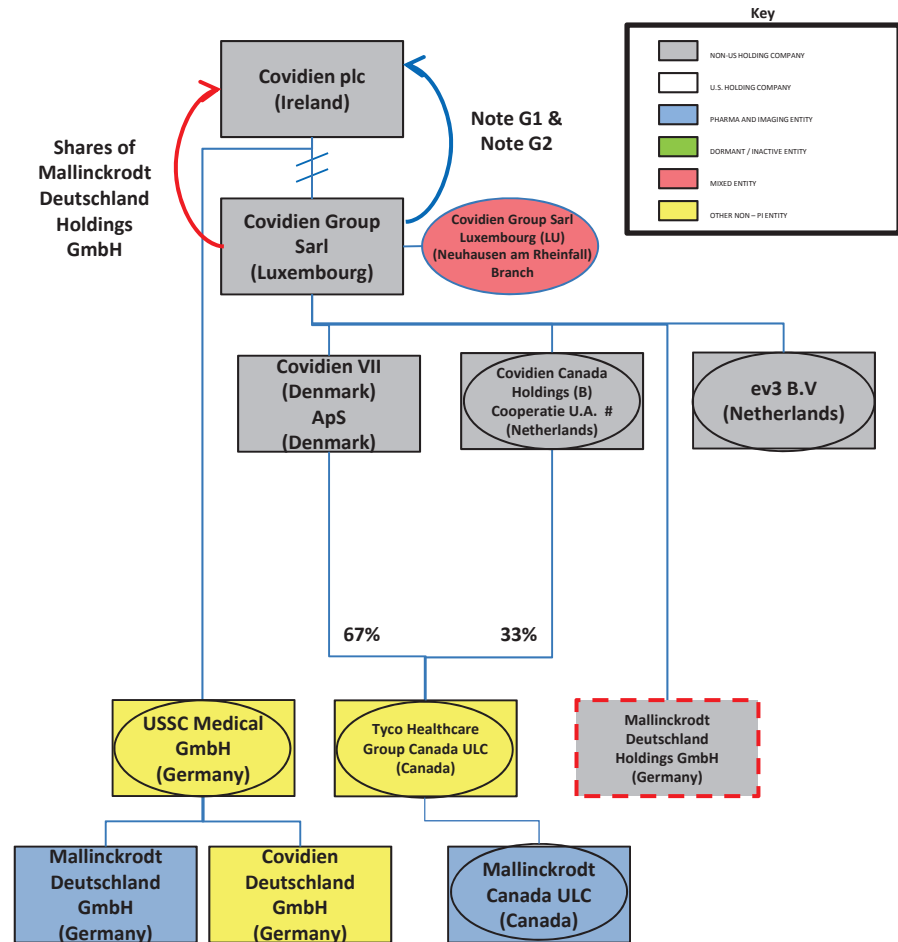
Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.5.6 –Sarl forms a new German entity (“Mallinckrodt Deutschland Holdings GmbH”)****Completed on October 19, 2012****Step 3.5.6**

Sarl forms a new German entity (“Mallinckrodt Deutschland Holdings GmbH”); the equity is injected through cash contribution.



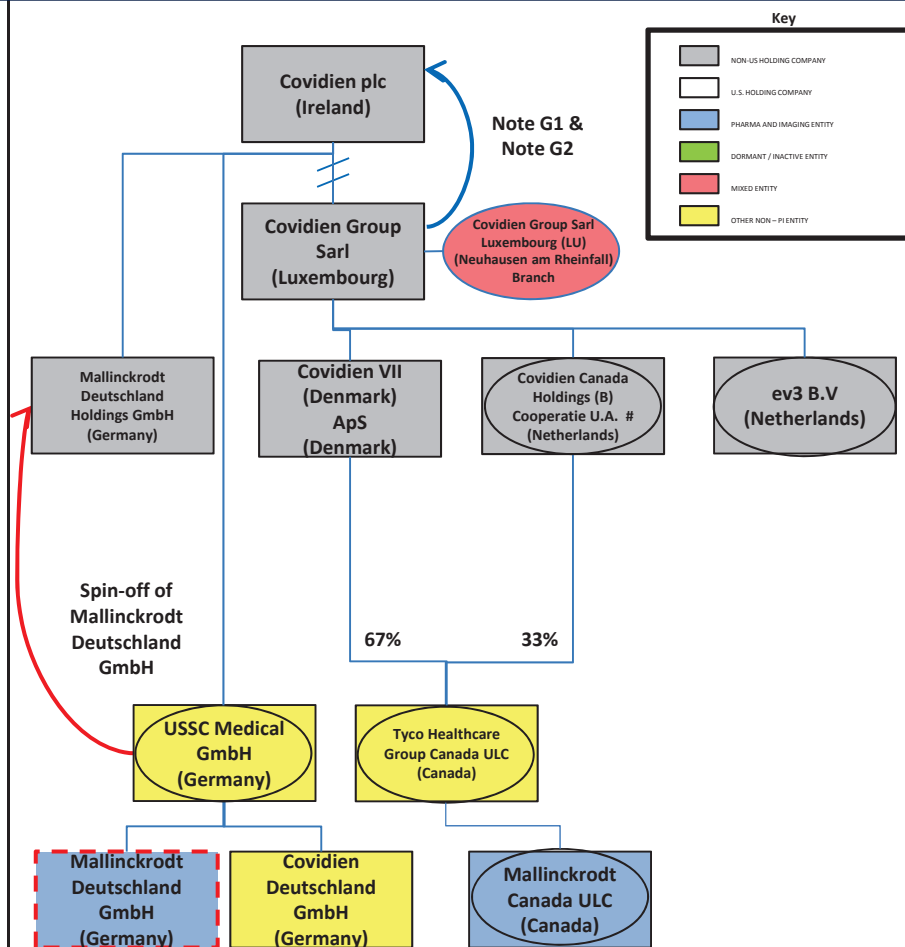
Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.5.6.1 –Sarl transfers Mallinckrodt Deutschland Holdings GmbH to Covidien plc****Completed on March 21, 2013****Step 3.5.6.1**

Sarl transfers Mallinckrodt Deutschland Holdings GmbH to Covidien plc in exchange for cash.



Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.5.7 – USSC Medical GmbH transfers shares of Mallinckrodt Deutschland GmbH****Completed on May 15, 2013****Step 3.5.7**

USSC Medical GmbH transfers shares of Mallinckrodt Deutschland GmbH to Mallinckrodt Deutschland Holdings GmbH by means of a spin off. Mallinckrodt Deutschland Holdings GmbH issues shares to plc as a result of the partial demerger.

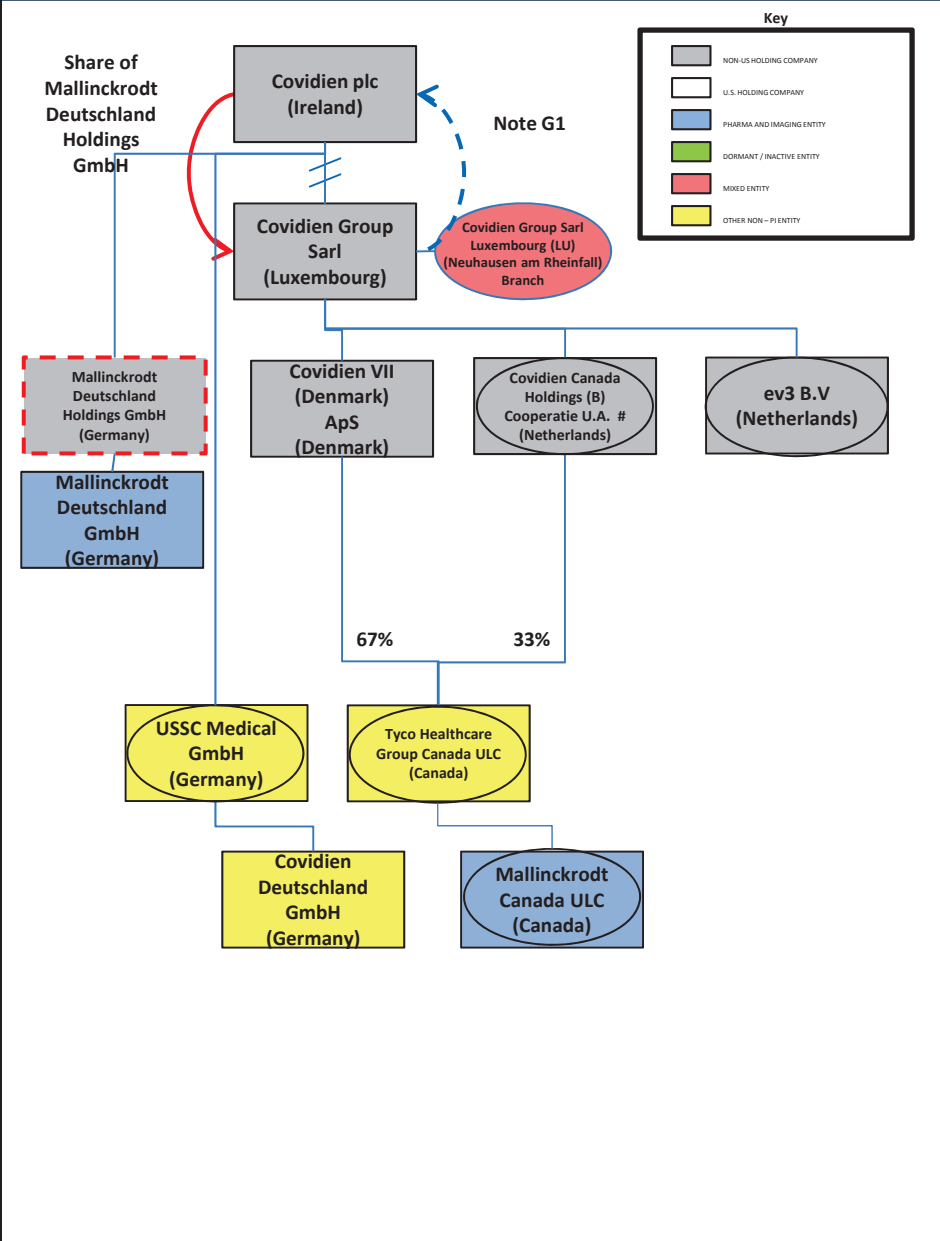


Workstream 3 – Extract PI subs and assets from foreign Covidien groups

B. Step 3.5.8 – Covidien plc sells Mallinckrodt Deutschland Holdings GmbH to Sarl for a note (Note F)

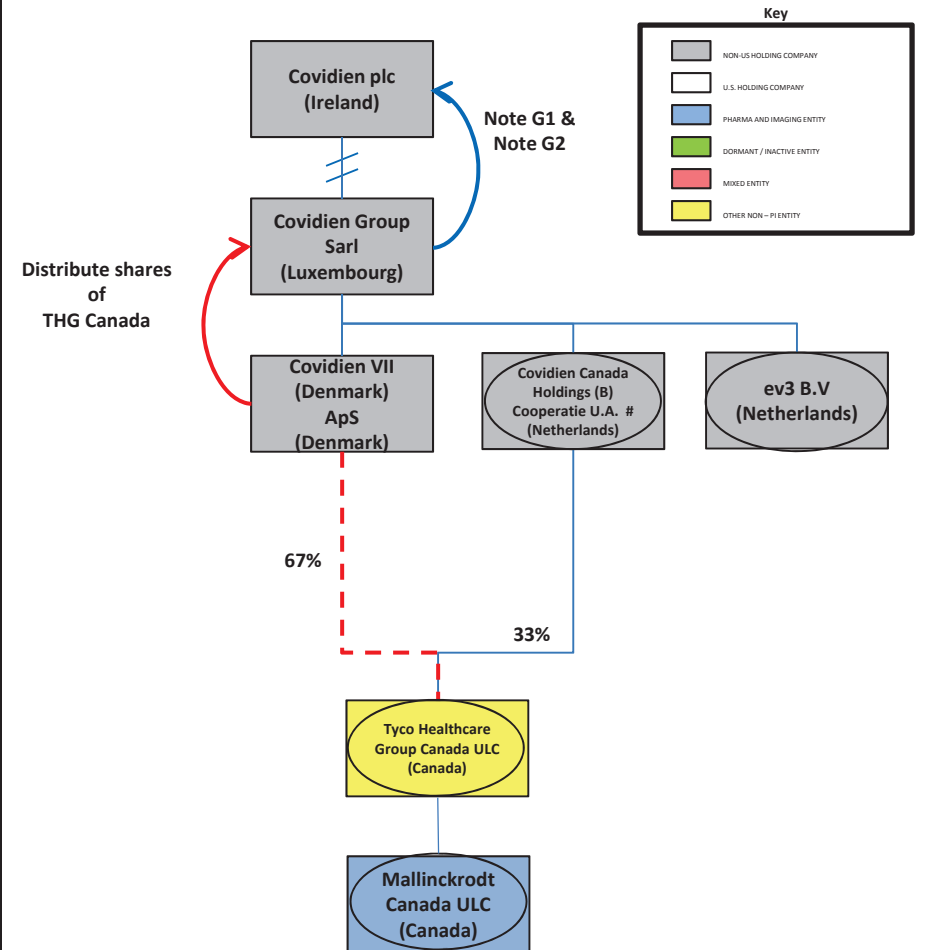
Completed on May 15, 2013**Step 3.5.8**

Covidien plc sells Mallinckrodt Deutschland Holdings GmbH to Sarl for a note (Note F) with the consideration set-off against Note G1.



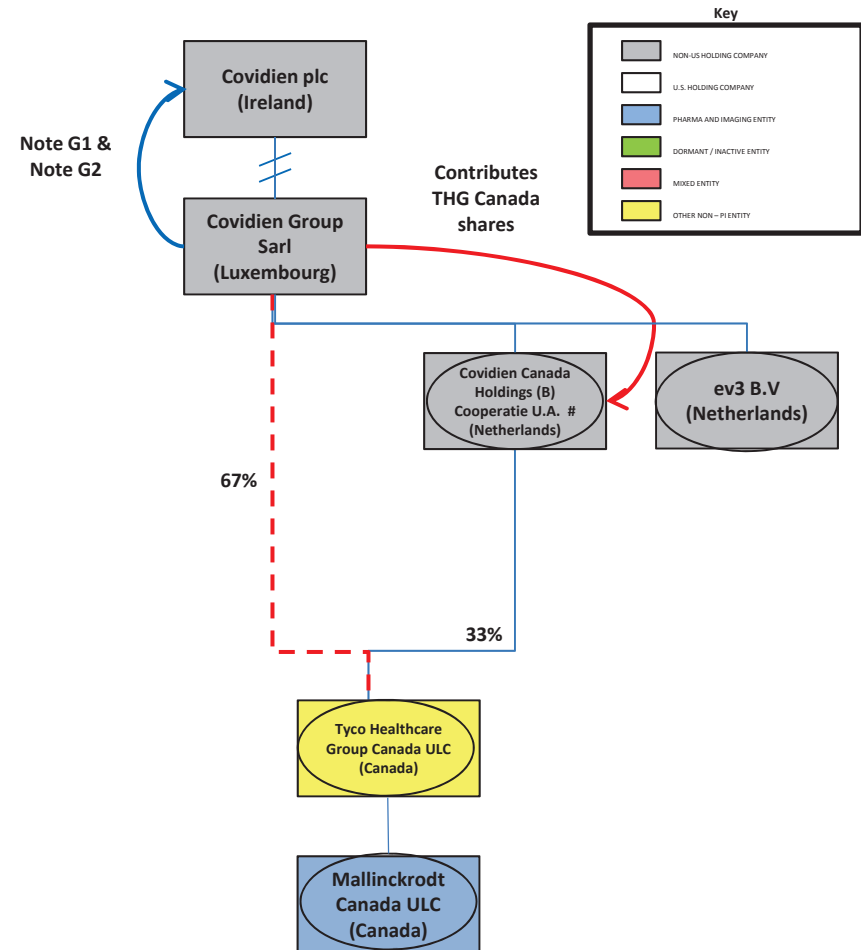
Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.6.1 – Covidien VII (Denmark) ApS distributes its THG Canada shares****Completed on June 3, 2013****Step 3.6.1**

Covidien VII (Denmark) ApS makes an interim distribution of its THG Canada shares to Sarl.



Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.6.2 – Sarl contributes its Tyco Healthcare Group Canada shares****Completed on June 4, 2013****Step 3.6.2**

Sarl contributes its THG Canada shares to Covidien Canada Holdings (B) Cooperatie U.A. in exchange for Covidien Canada Holdings (B) Cooperatie U.A. membership interests.



Workstream 3 – Extract PI subs and assets from foreign Covidien groups

Step 3.7.1 – INTENTIONALLY LEFT BLANK

Workstream 3 – Extract PI subs and assets from foreign Covidien groups

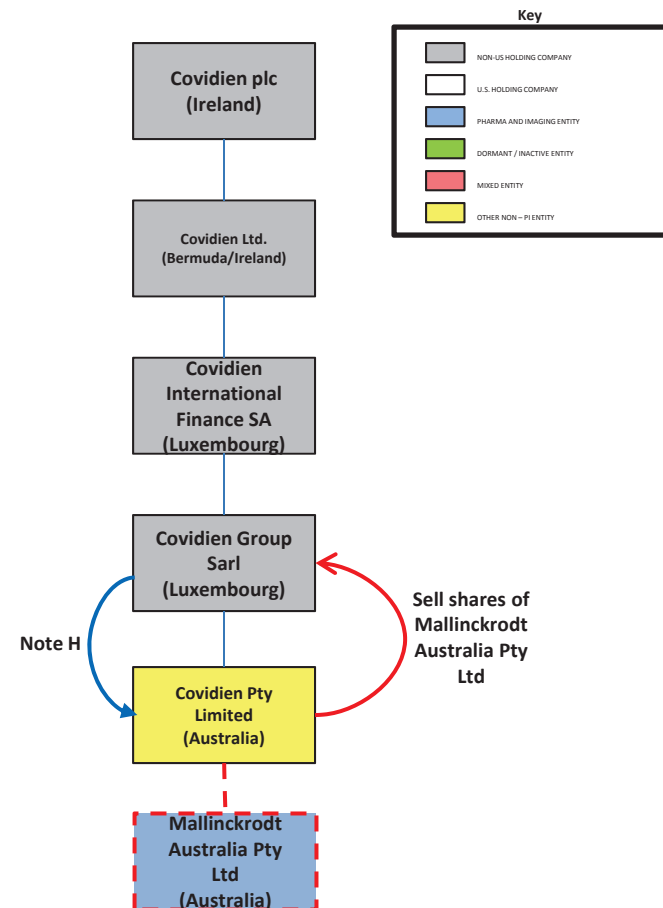
Step 3.7.2 – INTENTIONALLY LEFT BLANK

Workstream 3 – Extract PI subs and assets from foreign Covidien groups

B. Step 3.7.3 - Covidien Pty Limited sell shares of Mallinckrodt Australia Pty Ltd in exchange for a note ("Note H")

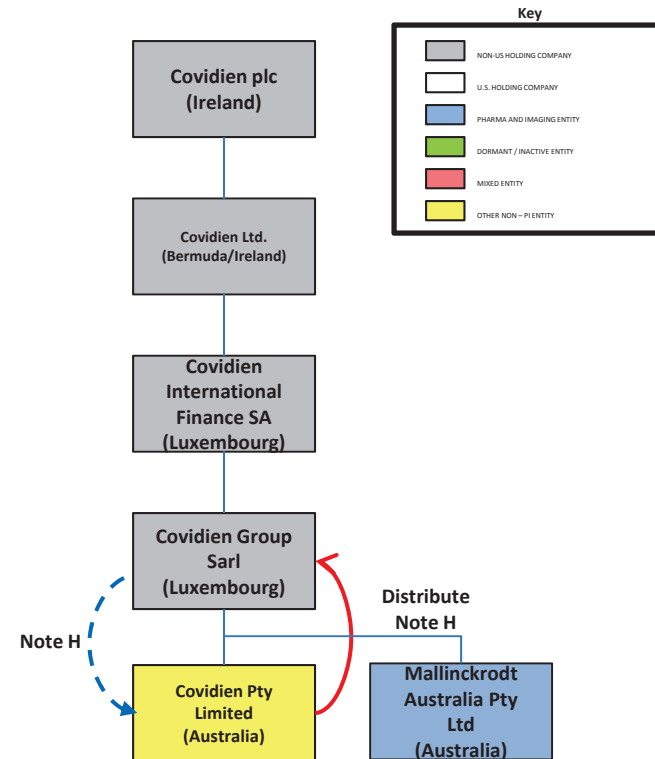
Completed on April 26, 2013**Step 3.7.3**

Covidien Pty Limited sells the shares of Mallinckrodt Australia Pty Ltd to Sarl in exchange for a note ("Note H").



Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.7.4 - Covidien Pty Limited distributes Note H to Sarl****Completed on April 29, 2013****Step 3.7.4**

Covidien Pty Limited declares and pays a dividend equal to the value of Note H by distribution Note H to Sarl.



Workstream 3 – Extract PI subs and assets from foreign Covidien groups

Step 3.8.1 – INTENTIONALLY LEFT BLANK

Workstream 3 – Extract PI subs and assets from foreign Covidien groups

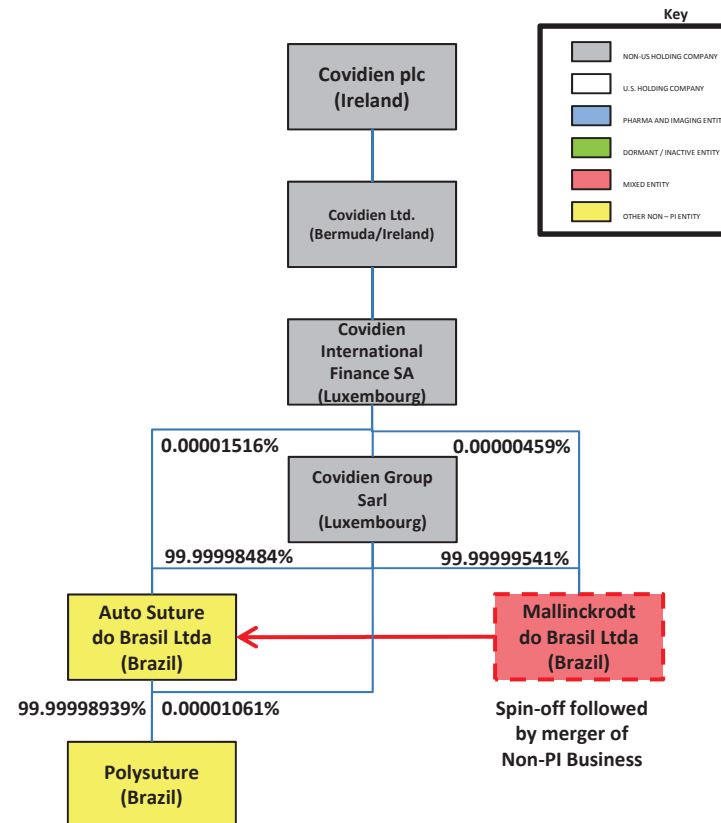
B. Step 3.9.1 -Mallinckrodt do Brasil Ltda spins off Non-PI business at book value and merges into Auto Suture do Brasil

Completed on April 30, 2013

Step 3.9.1

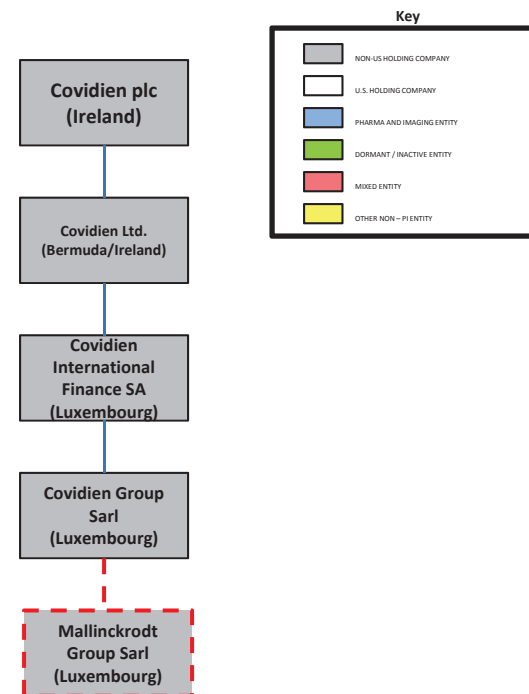
Mallinckrodt do Brasil Ltda. spins off its Non-PI business (i.e., its Medical devices line of product) at book value.

The spun-off portion of Mallinckrodt do Brasil Ltda. is merged into Auto Suture do Brasil Ltda.



Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.10.1 – Sarl forms Mallinckrodt Group Sarl****Completed on October 1, 2012****Step 3.10.1**

Sarl forms Mallinckrodt Group Sarl.

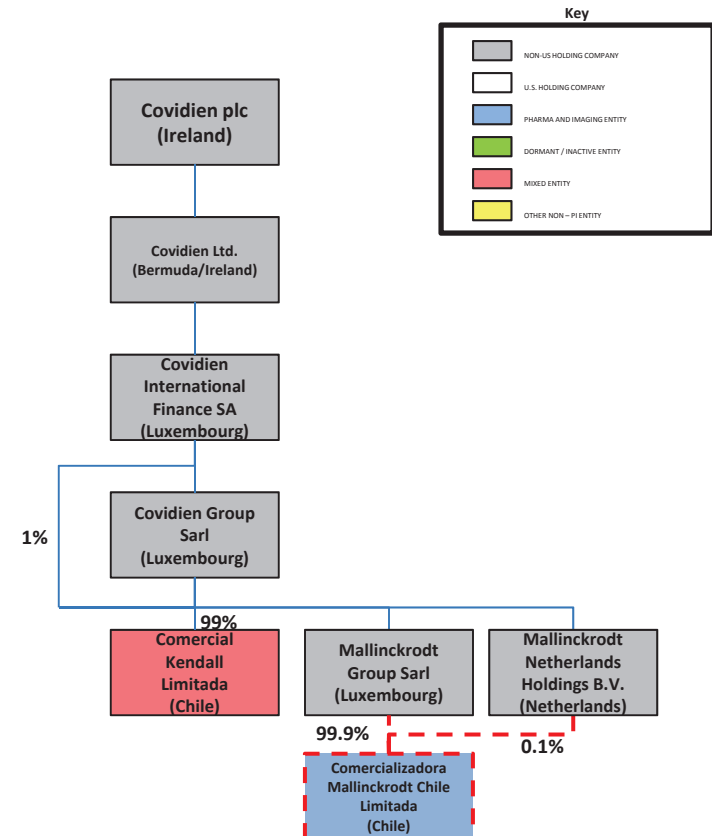


Workstream 3 – Extract PI subs and assets from foreign Covidien groups

B. Step 3.10.2 – Mallinckrodt Group Sarl and Mallinckrodt Netherlands Holdings B.V. form a new Chilean entity

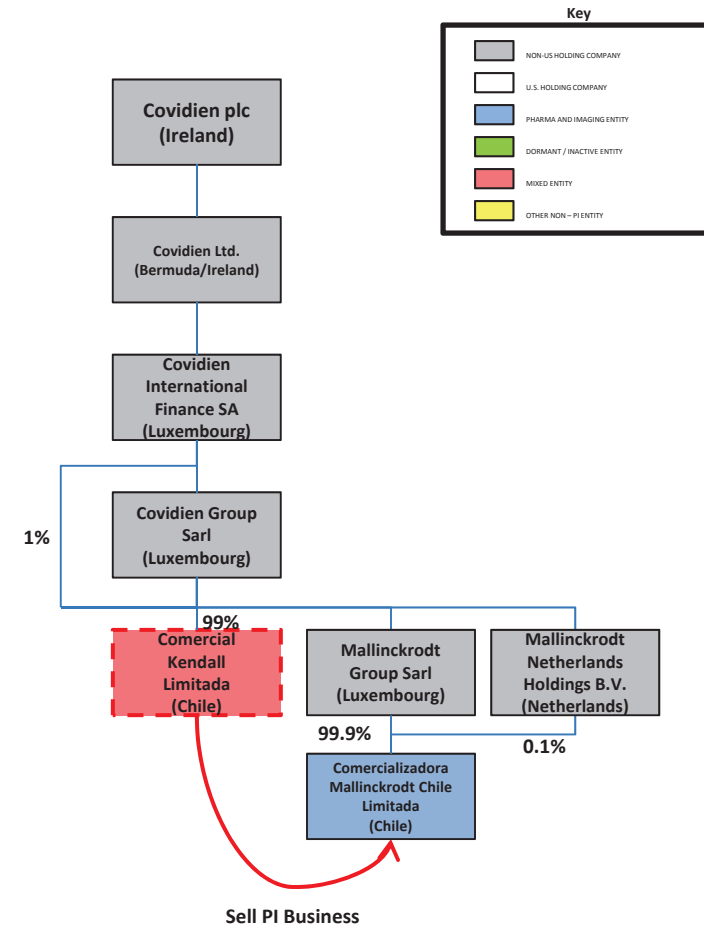
Completed on November 22, 2012**Step 3.10.2**

Mallinckrodt Group Sarl and Mallinckrodt Netherlands Holdings B.V. form a new Chilean entity (“Comercializadora Mallinckrodt Chile Limitada”).



Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.10.3 - Comercial Kendall Limitada sells PI Business to Comercializadora Mallinckrodt Chile Limitada****Completed on May 1, 2013****Step 3.10.3**

Comercial Kendall Limitada sells PI Business to
Comercializadora Mallinckrodt Chile Limitada.

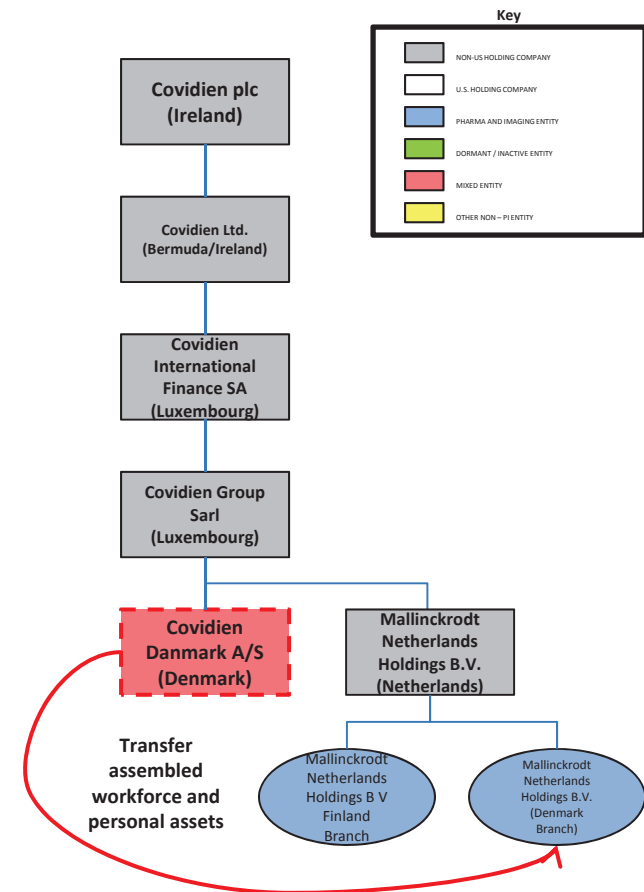


Workstream 3 – Extract PI subs and assets from foreign Covidien groups

Step 3.11.1 - INTENTIONALLY LEFT BLANK

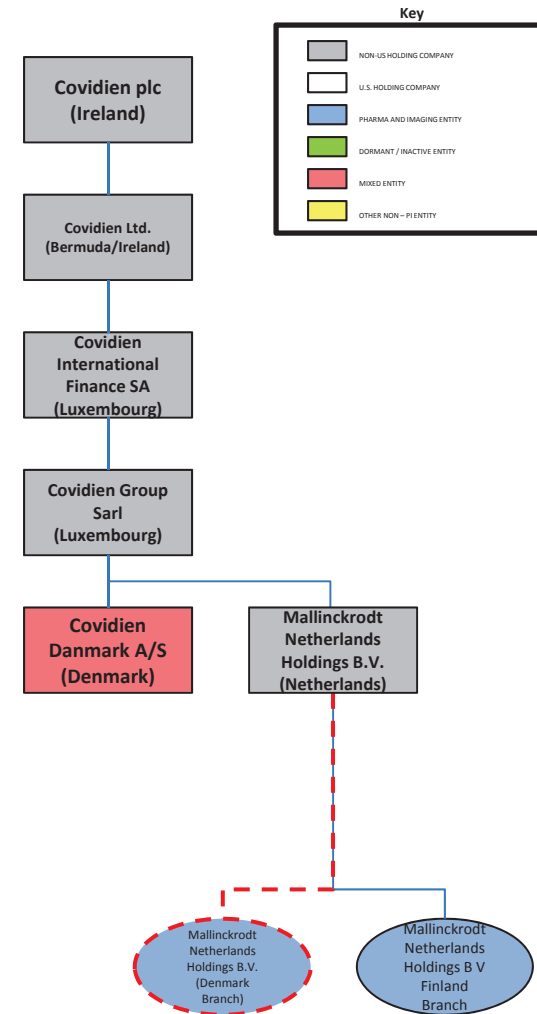
Workstream 3 – Extract PI subs and assets from foreign Covidien groups**Step 3.13.1 - Covidien Danmark A/S transfers its assembled workforce and personal assets****Completed on March 30, 2013****Step 3.13.1**

Covidien Danmark A/S transfers its assembled workforce and personal assets (e.g., desks, chairs, computers etc.) to Mallinckrodt Netherlands Holdings B.V., Denmark Branch.



Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.13.2 – Mallinckrodt Netherlands Holdings B.V. forms a new Denmark branch****Completed on November 12, 2012****Step 3.13.2**

Mallinckrodt Netherlands Holdings B.V. forms a new Denmark branch.

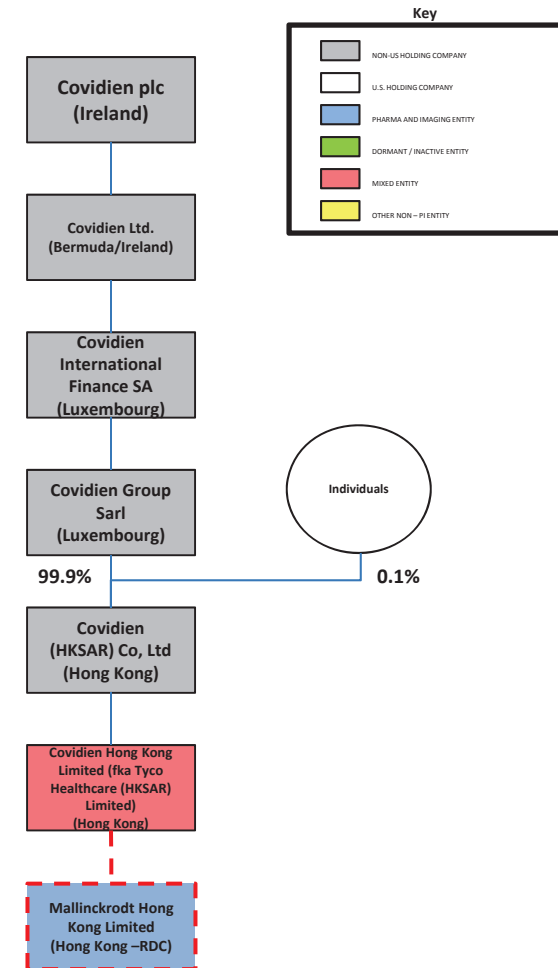


Workstream 3 – Extract PI subs and assets from foreign Covidien groups

B. Step 3.14.1 - Covidien Hong Kong Limited forms Mallinckrodt Hong Kong Limited.

Completed on September 6, 2012**Step 3.14.1**

Covidien Hong Kong Limited forms a new Hong Kong entity ("Mallinckrodt Hong Kong Limited").



Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.14.2 – Mallinckrodt Hong Kong Limited forms Taiwan Rep Office and a Thailand Branch****Step 3.14.2**

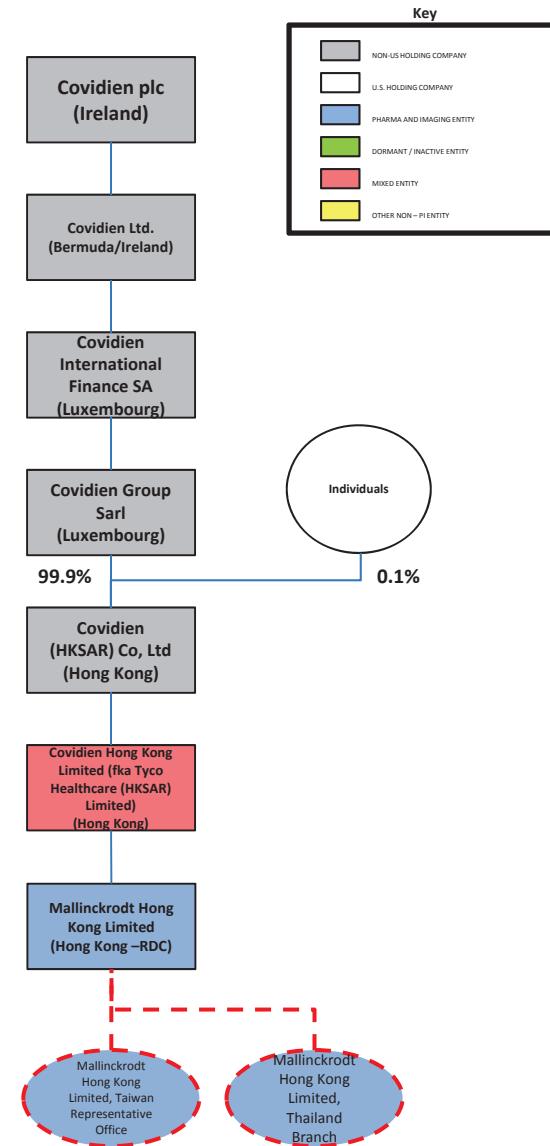
Mallinckrodt Hong Kong Limited forms

Completed on March 5, 2013

(i) Taiwan Rep Office;

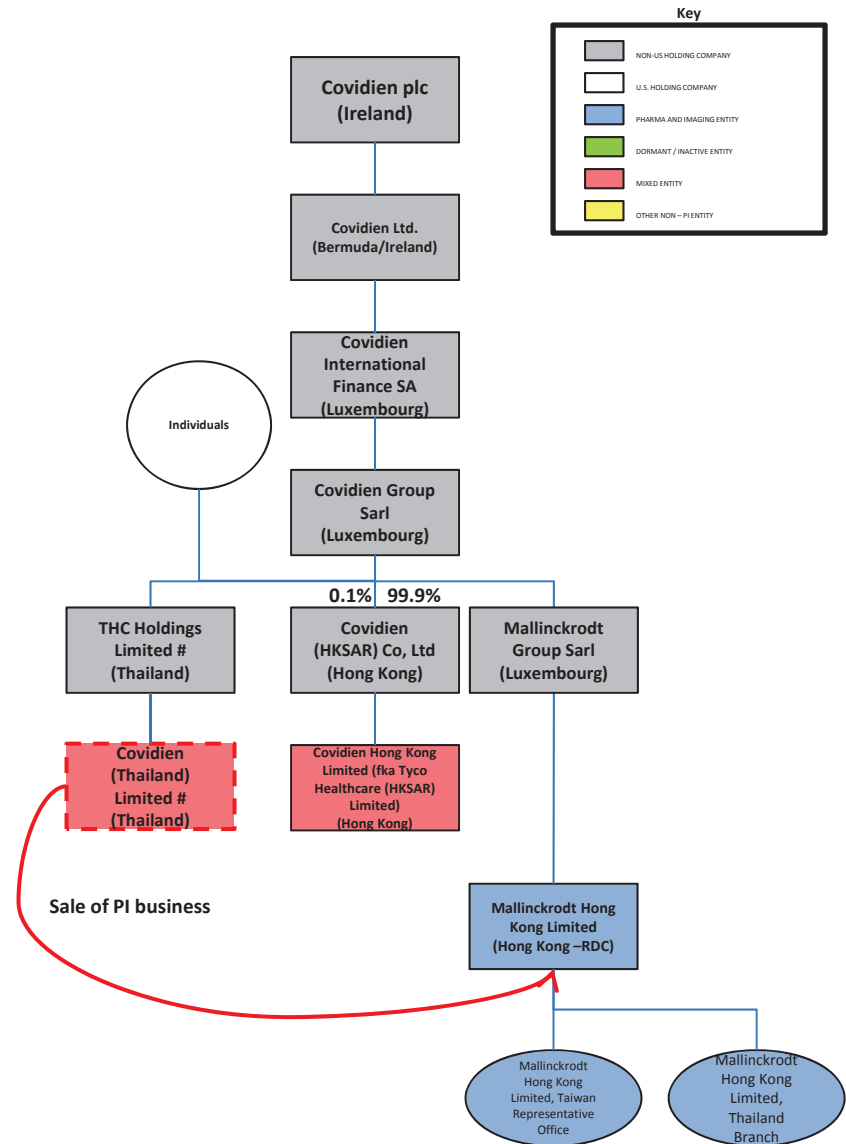
Completed on April 5, 2013

(ii) a Thailand branch.



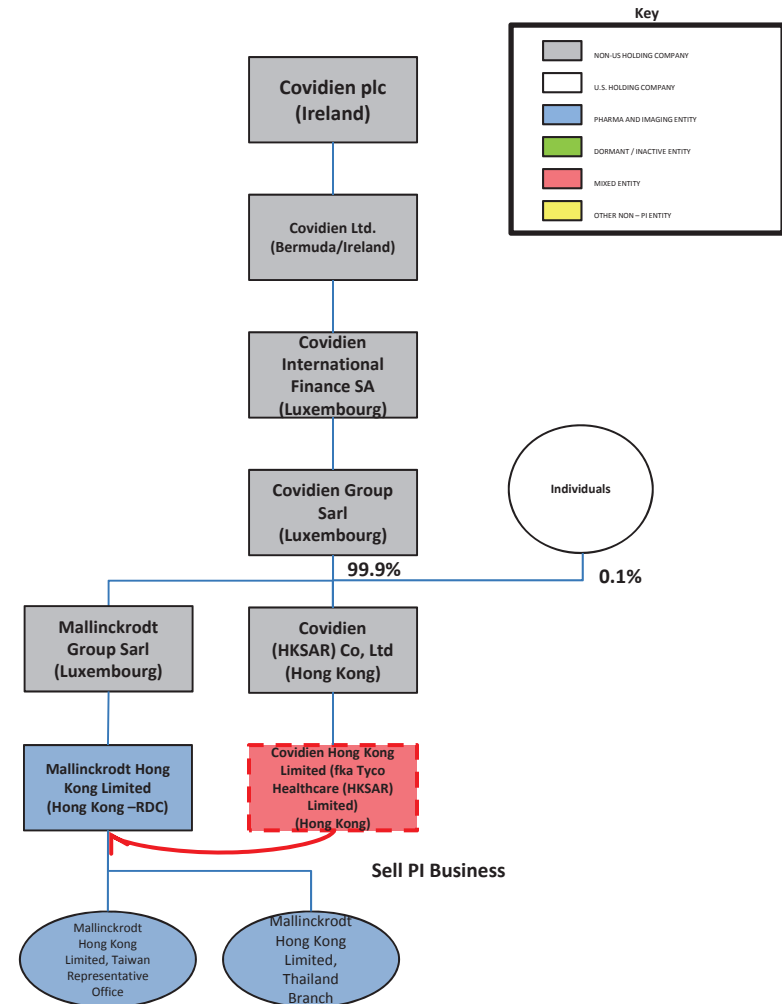
Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.14.2.1 – Covidien (Thailand) Limited sells its PI business to Mallinckrodt Hong Kong Limited****Completed on March 30, 2013****Step 3.14.2.1**

Covidien (Thailand) Limited sells its PI business to
Mallinckrodt Hong Kong Limited



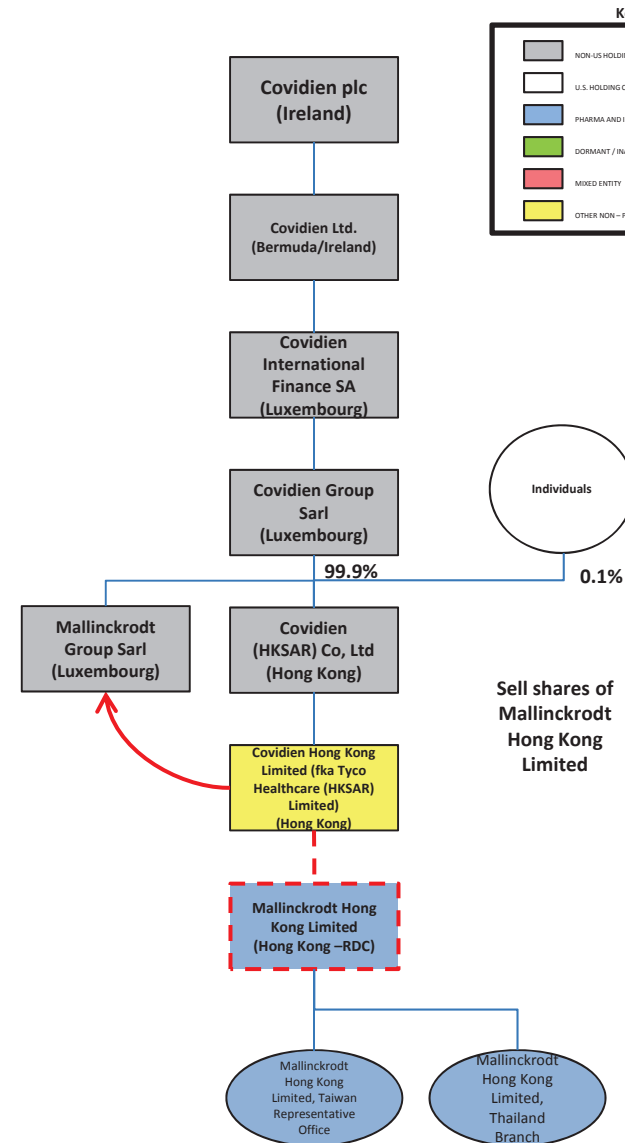
Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.14.3 - Covidien Hong Kong Limited sells its PI business to Mallinckrodt Hong Kong Limited****Completed on March 30, 2013****Step 3.14.3**

Covidien Hong Kong Limited sells its PI business to Mallinckrodt Hong Kong Limited.



Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.14.4 - Covidien Hong Kong Limited sells shares of Mallinckrodt Hong Kong Limited****Completed on March 2, 2013****Step 3.14.4**

Covidien Hong Kong Limited sells shares of Mallinckrodt Hong Kong Limited to Mallinckrodt Group Sarl.



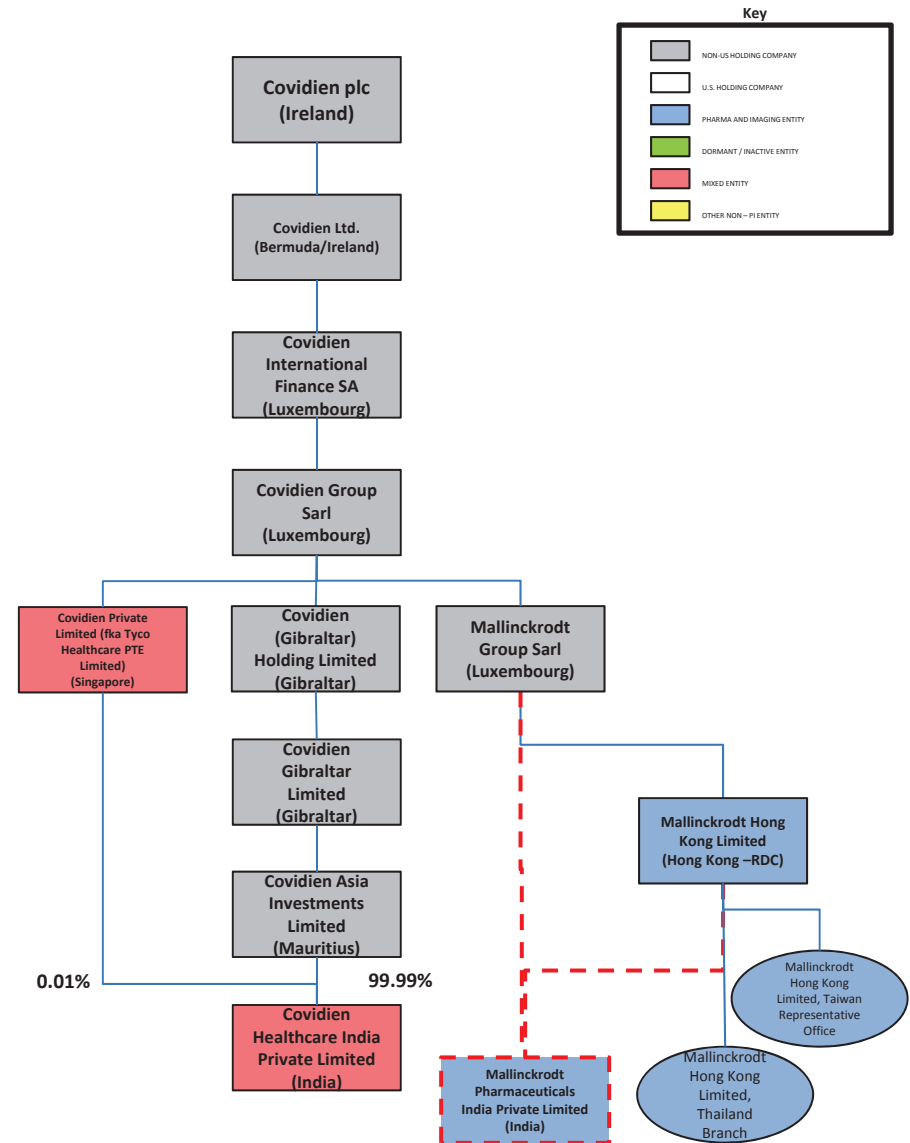
Workstream 3 – Extract PI subs and assets from foreign Covidien groups

B. Step 3.15.1 – Mallinckrodt Hong Kong Limited and Mallinckrodt Group Sarl form a new Indian entity

Completed on November 27, 2012

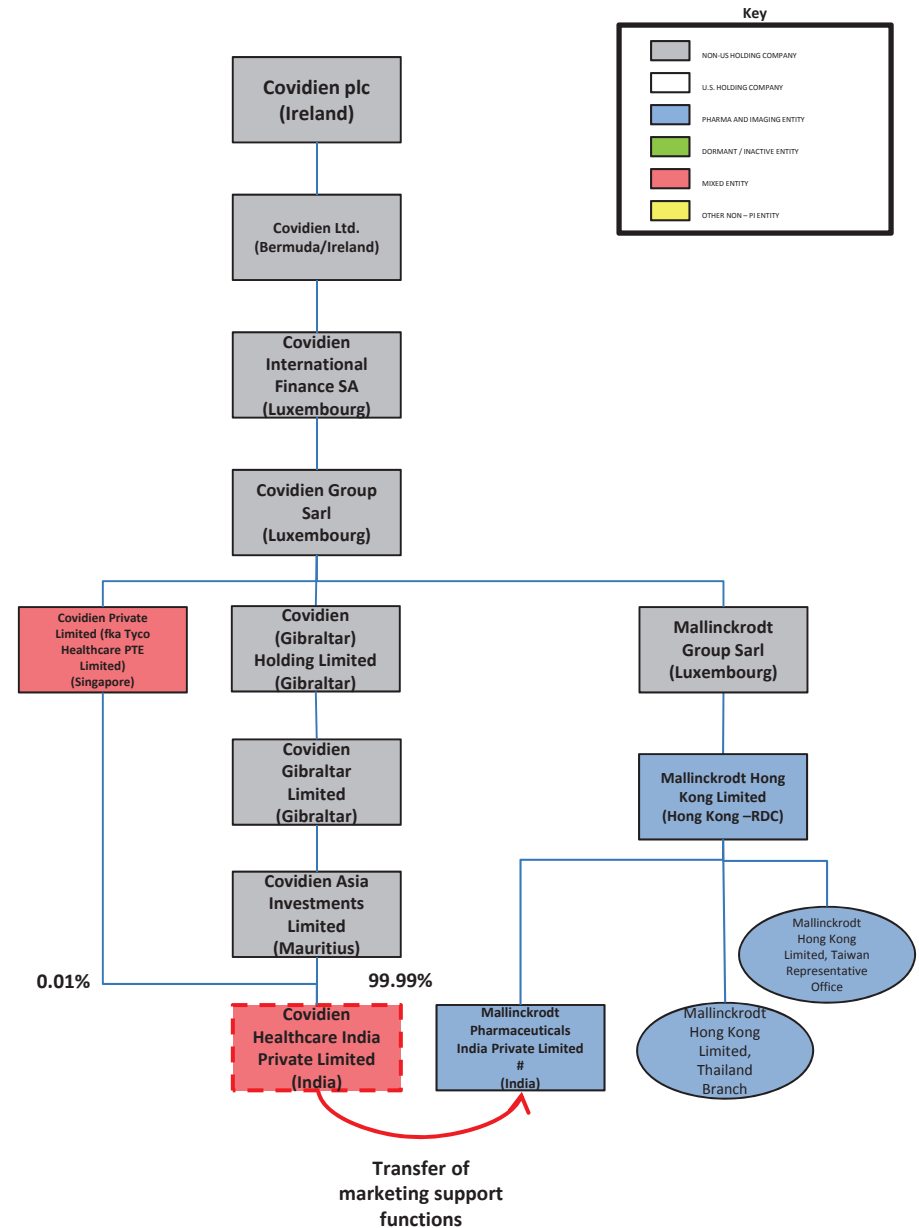
Step 3.15.1

Mallinckrodt Hong Kong Limited and Mallinckrodt Group Sarl form a new Indian entity (“Mallinckrodt Pharmaceuticals India Private Limited”).



Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.15.2 - Covidien Healthcare India Private Limited transfers its marketing support functions****Completed on April 27, 2013****Step 3.15.2**

Covidien Healthcare India Private Limited transfers its PI marketing support functions (accrued liabilities and personal assets) to Mallinckrodt India at book value.



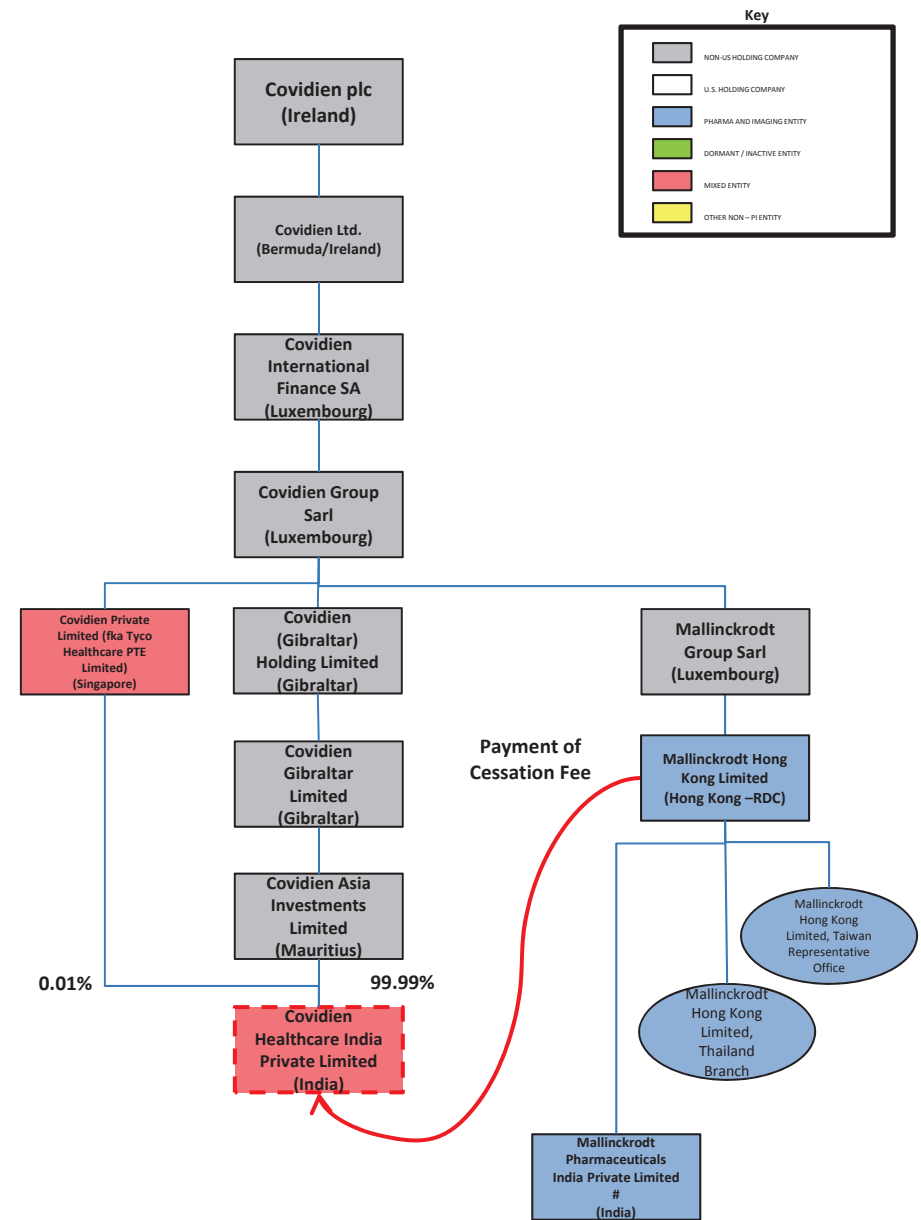
Workstream 3 – Extract PI subs and assets from foreign Covidien groups

B. Step 3.15.3 – Mallinckrodt Hong Kong Limited pays a cessation fee to Covidien Healthcare India Private Limited

Completed on June 1, 2013, effective March 13, 2013

Step 3.15.3

Mallinckrodt Hong Kong Limited pays a cessation fee to Covidien Healthcare India Private Limited in respect of certain of its PI distribution rights in India.



Workstream 3 – Extract PI subs and assets from foreign Covidien groups

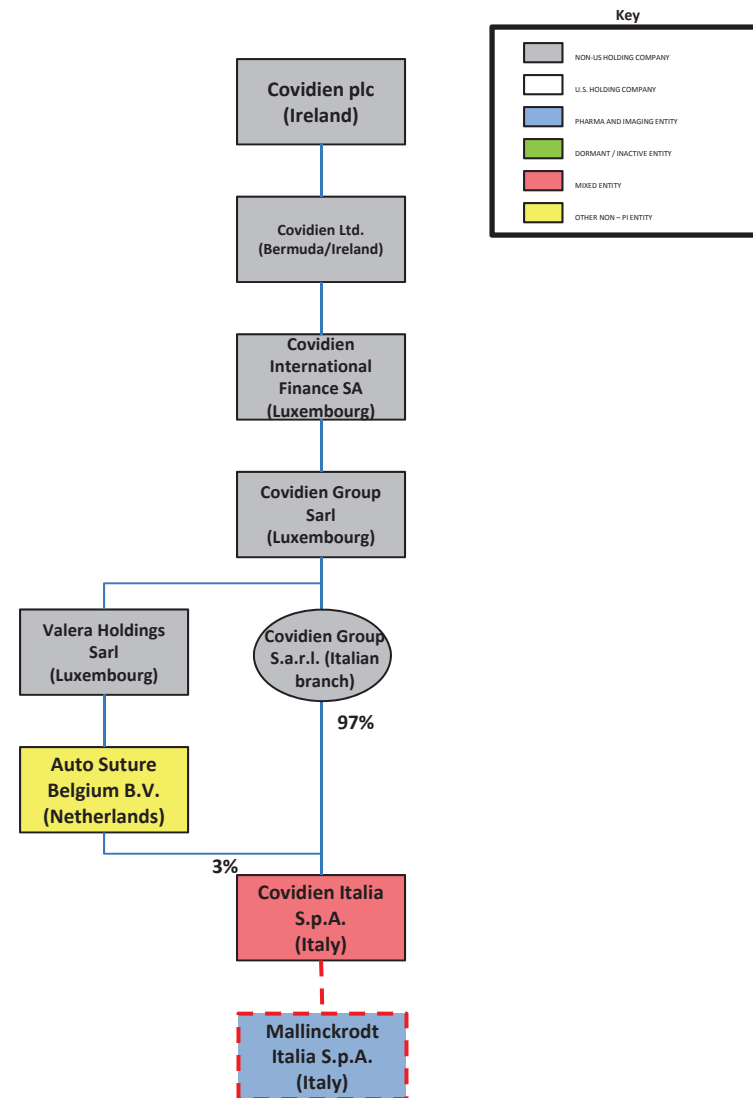
Step 3.16.1 - INTENTIONALLY LEFT BLANK

Workstream 3 – Extract PI subs and assets from foreign Covidien groups

B. Step 3.17.1 - Covidien Italia S.p.A. forms Mallinckrodt Italia S.p.A.

Completed on October 18, 2012**Step 3.17.1**

Covidien Italia S.p.A. forms a new Italian entity (“Mallinckrodt Italia S.p.A.”).

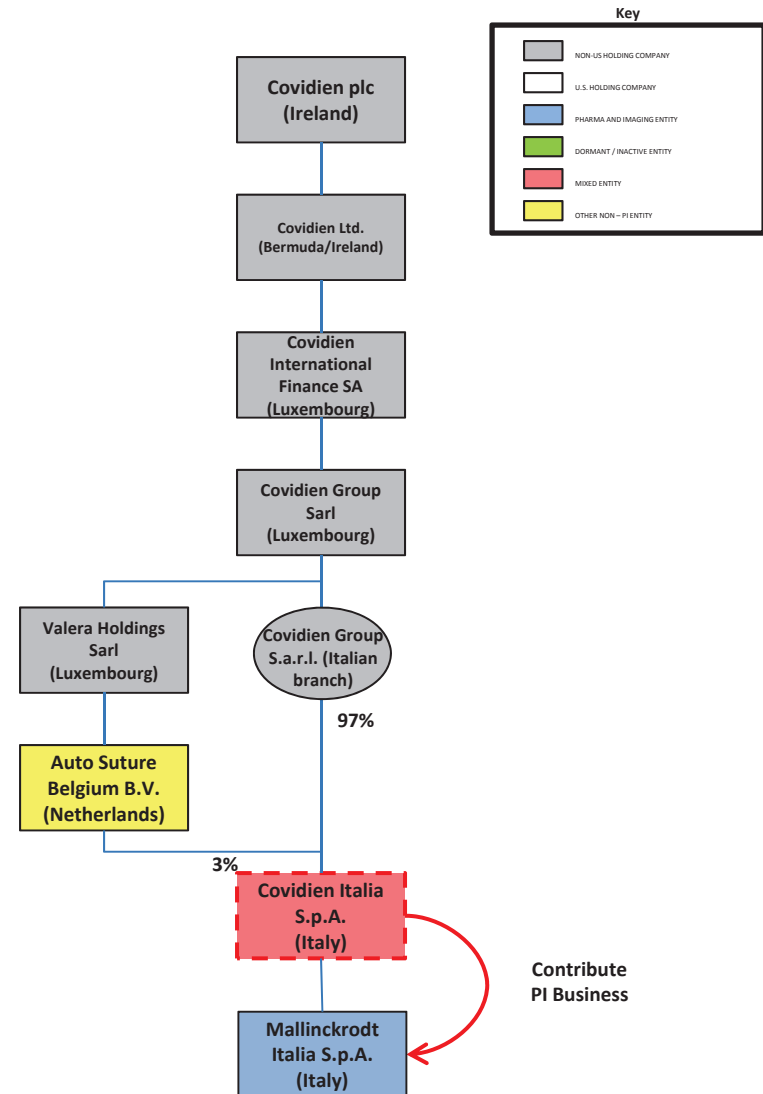


Workstream 3 – Extract PI subs and assets from foreign Covidien groups

B. Step 3.17.2 - Covidien Italia S.p.A. contributes PI business to Mallinckrodt Italia S.p.A.

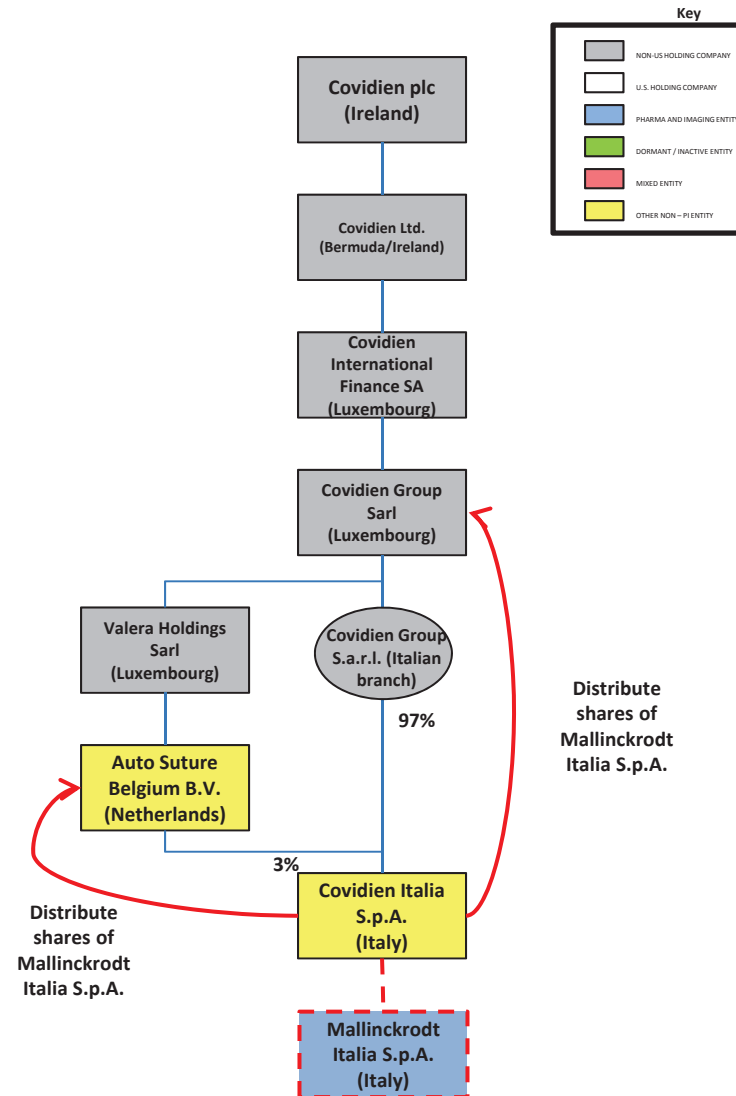
Completed on April 1, 2013**Step 3.17.2**

Covidien Italia S.p.A. contributes its PI business to Mallinckrodt Italia S.p.A.



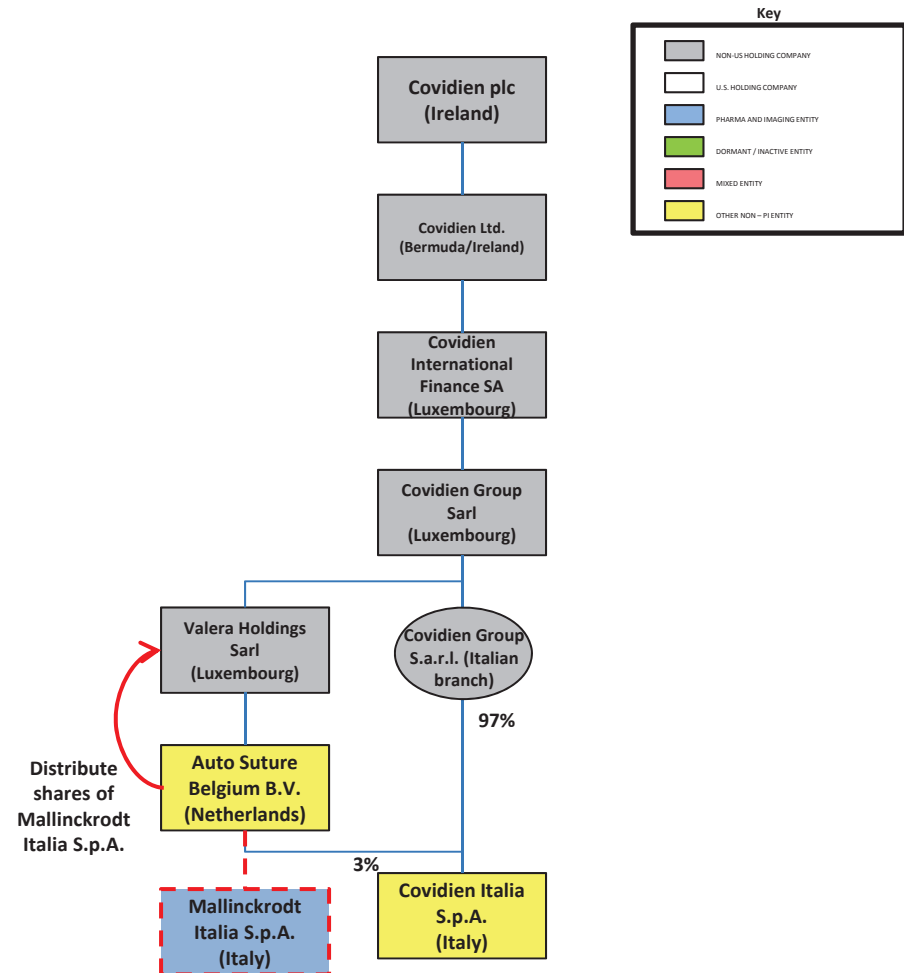
Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.17.3 - Covidien Italia S.p.A. distributes shares of Mallinckrodt Italia S.p.A.****Completed on May 16, 2013****Step 3.17.3**

Covidien Italia S.p.A. distributes the shares of Mallinckrodt Italia S.p.A. to Sarl who then allocates the shares to the Italian branch, and Auto Suture Belgium.



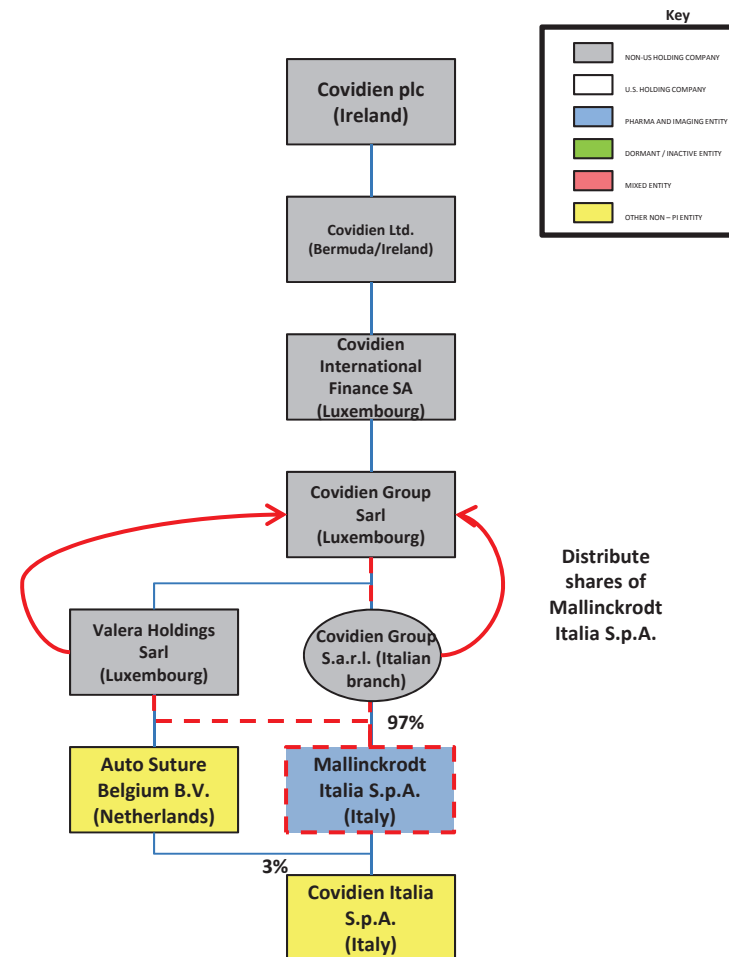
Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.17.4 – Auto Suture Belgium distributes shares of Mallinckrodt Italia S.p.A.****Completed on May 16, 2013****Step 3.17.4**

Auto Suture Belgium distributes the shares of Mallinckrodt Italia S.p.A. to Valera Holdings.



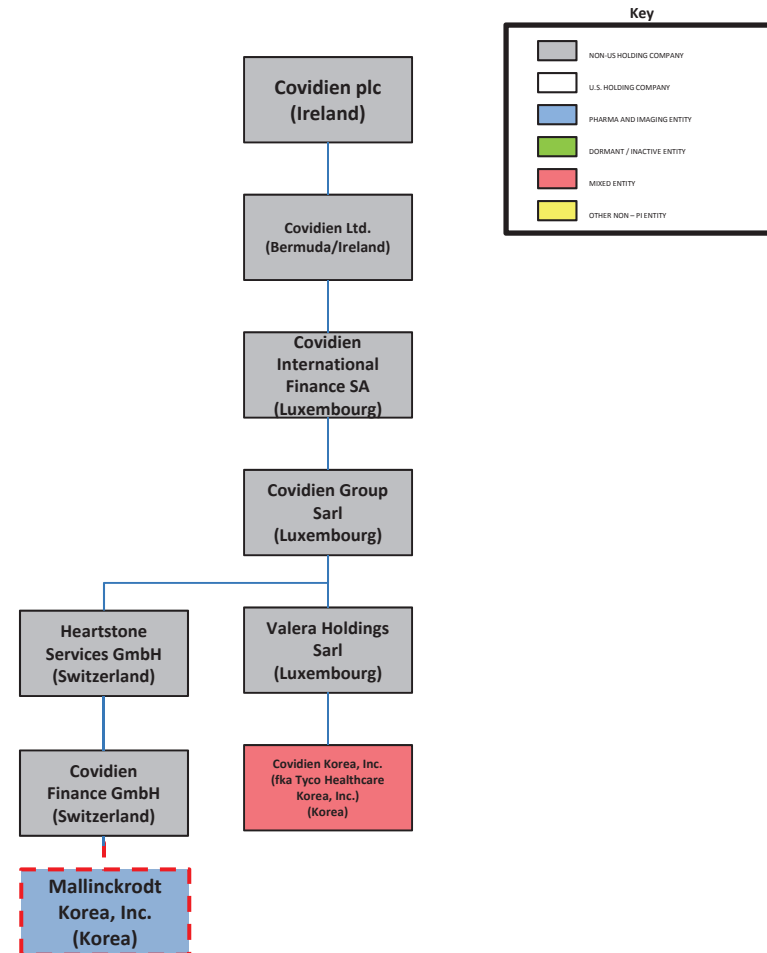
Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.17.5 – Valera Holdings distributes shares of Mallinckrodt Italia S.p.A.****Completed on May 16, 2013****Step 3.17.5**

Valera Holdings distributes, and the Italian branch reallocates, the shares of Mallinckrodt Italia S.p.A. to Sarl.



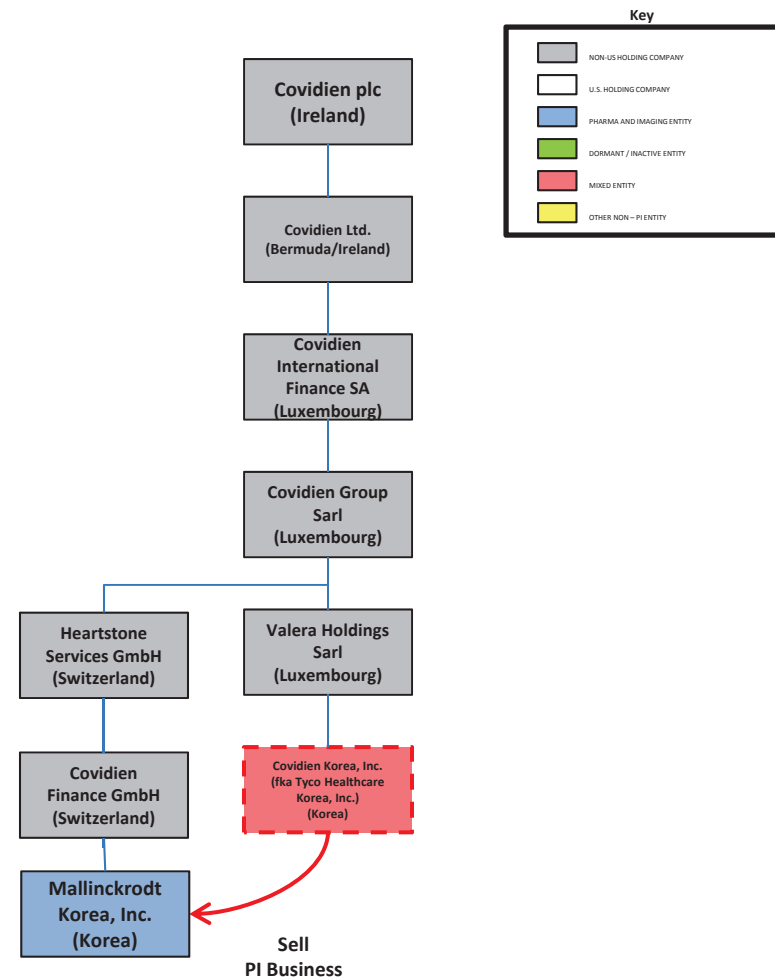
Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.18.1 – CFG forms Mallinckrodt Korea, Inc.****Completed on December 11, 2012****Step 3.18.1**

CFG forms a new Korean entity (“Mallinckrodt Korea, Inc.”).



Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.18.2 - Covidien Korea, Inc. sells PI business to Mallinckrodt Korea, Inc.****Completed on March 30, 2013****Step 3.18.2**

Covidien Korea, Inc. sells its PI business to Mallinckrodt Korea, Inc.



Workstream 3 – Extract PI subs and assets from foreign Covidien groups

Step 3.19.1 - INTENTIONALLY LEFT BLANK

Workstream 3 – Extract PI subs and assets from foreign Covidien groups

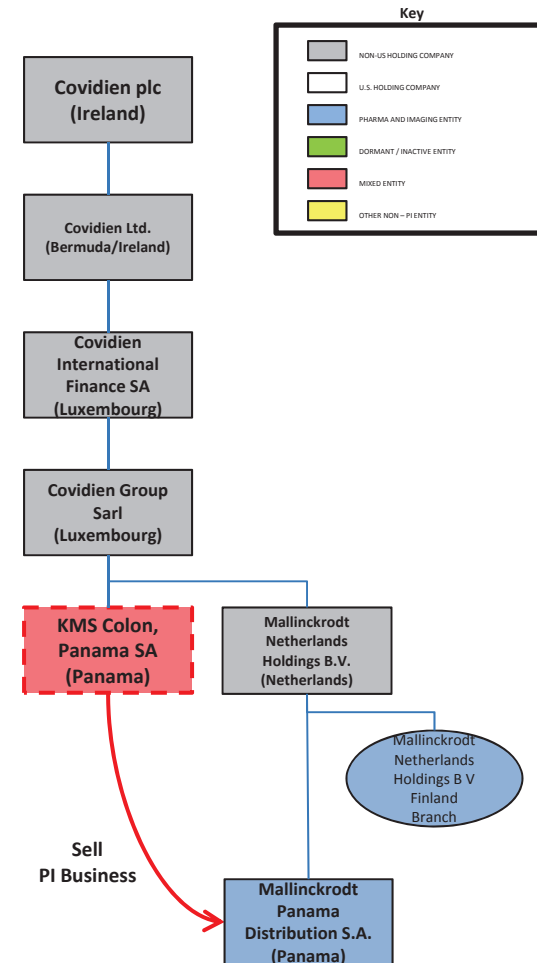
Step 3.20.1 - INTENTIONALLY LEFT BLANK

Workstream 3 – Extract PI subs and assets from foreign Covidien groups

B. Step 3.21.1 - KMS Colon, Panama SA sells PI business to Mallinckrodt Panama Distribution S.A.

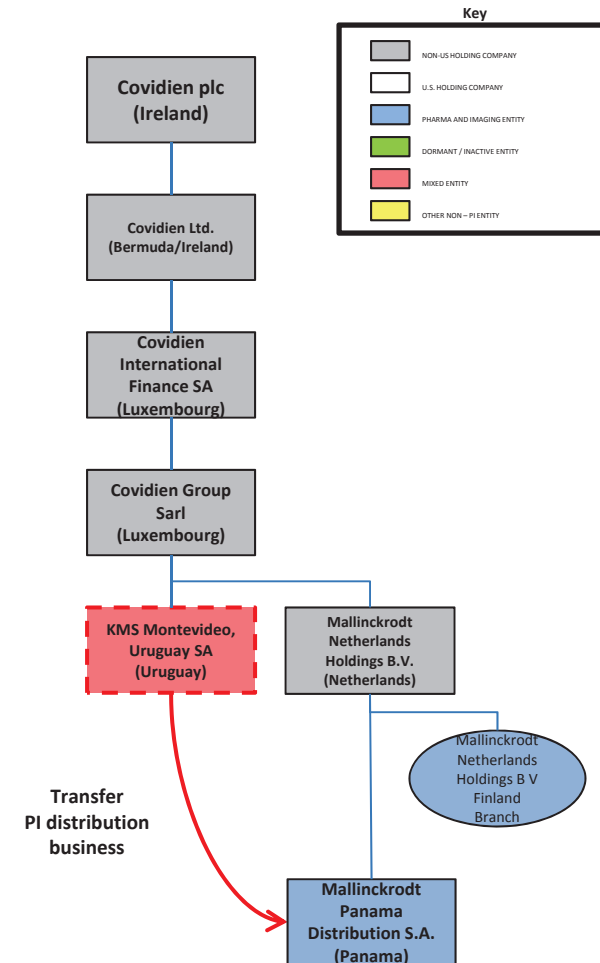
Completed on March 2, 2013**Step 3.21.1**

KMS Colon, Panama SA sells its PI business to
Mallinckrodt Panama Distribution S.A.



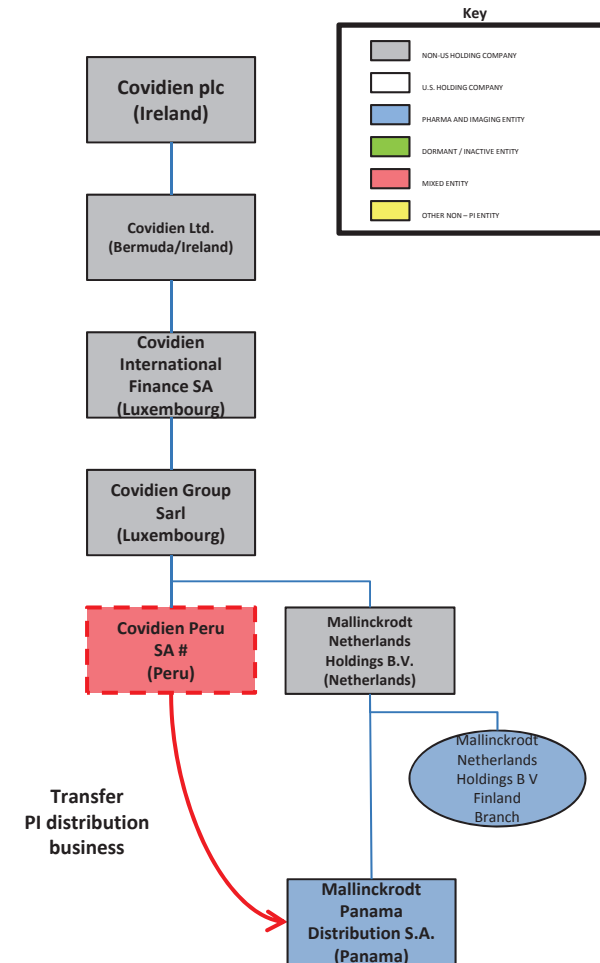
Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.21.2 - KMS Montevideo, Uruguay SA transfers its PI distribution business****Completed on May 1, 2013****Step 3.21.2**

KMS Montevideo, Uruguay SA transfers its PI distribution business to Mallinckrodt Panama Distribution S.A.



Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.21.3 - Covidien Peru SA transfers its PI distribution business****Completed on May 1, 2013****Step 3.21.3**

Covidien Peru SA transfers its PI distribution business to Mallinckrodt Panama Distribution S.A.



Workstream 3 – Extract PI subs and assets from foreign Covidien groups

Step 3.21.4 – INTENTIONALLY LEFT BLANK

Workstream 3 – Extract PI subs and assets from foreign Covidien groups

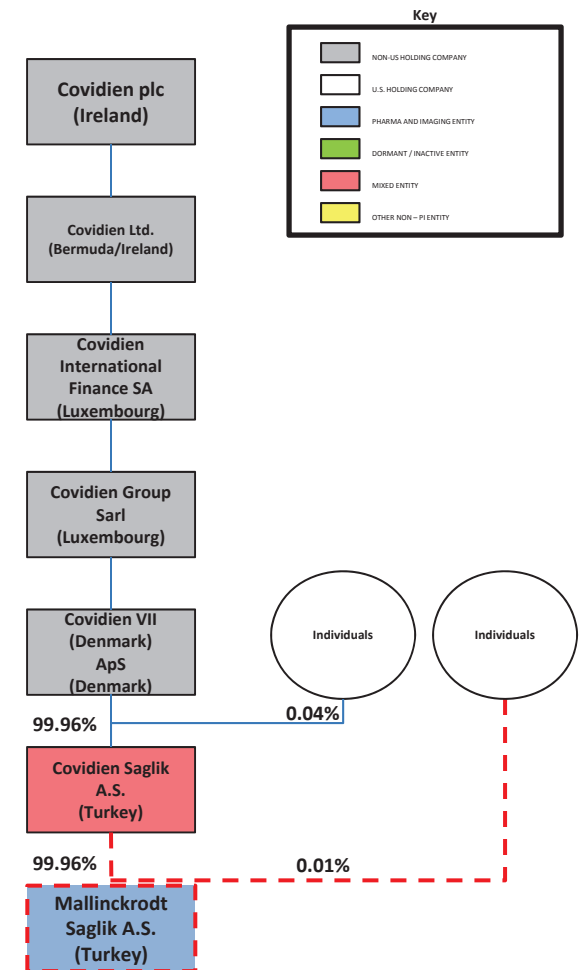
Step 3.22.1 - INTENTIONALLY LEFT BLANK

Workstream 3 – Extract PI subs and assets from foreign Covidien groups

B. Step 3.23.1 - Covidien Saglik A.S. and an individual form Mallinckrodt Saglik A.S.

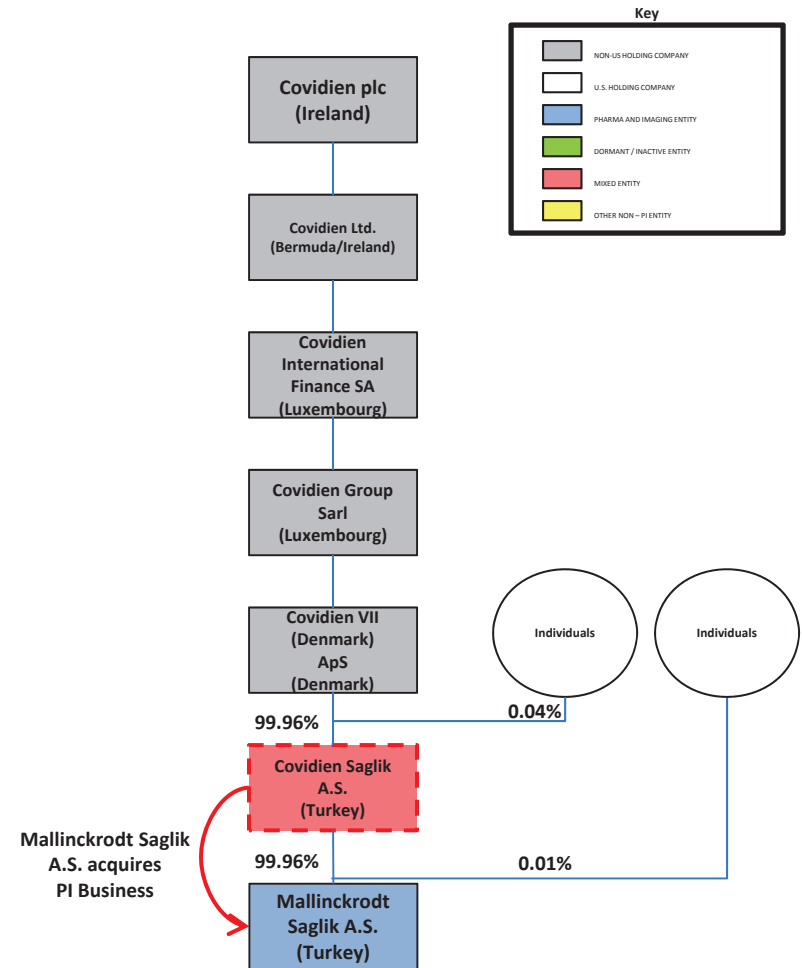
Completed on December 10 ,2012**Step 3.23.1**

Covidien Saglik A.S. and an individual form a new Turkish entity (“Mallinckrodt Saglik A.S.”).



Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.23.2 - Mallinckrodt Saglik A.S. acquires Covidien Saglik A.S.'s PI business****Completed on April 1, 2013****Step 3.23.2**

Covidien Saglik A.S. subscribes for shares in Mallinckrodt Saglik A.S. Mallinckrodt Saglik A.S. uses proceeds from the subscription to acquire Covidien Saglik A.S.'s PI business.

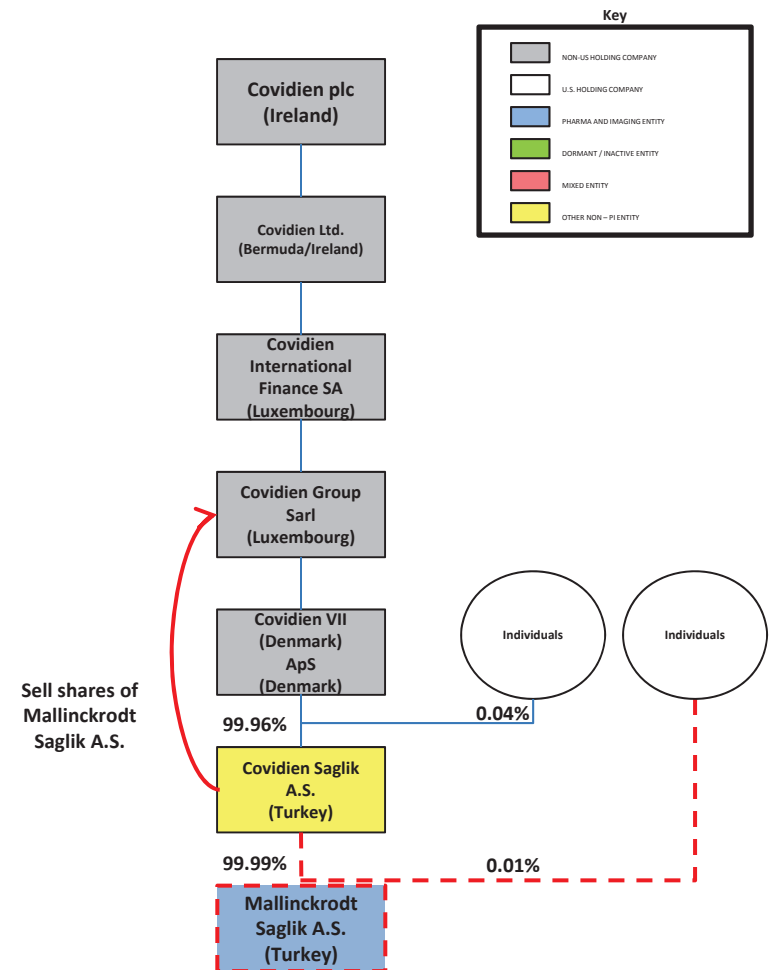


Workstream 3 – Extract PI subs and assets from foreign Covidien groups

B. Step 3.23.3 - Covidien Saglik A.S. and an individual sell shares of Mallinckrodt Saglik A.S.

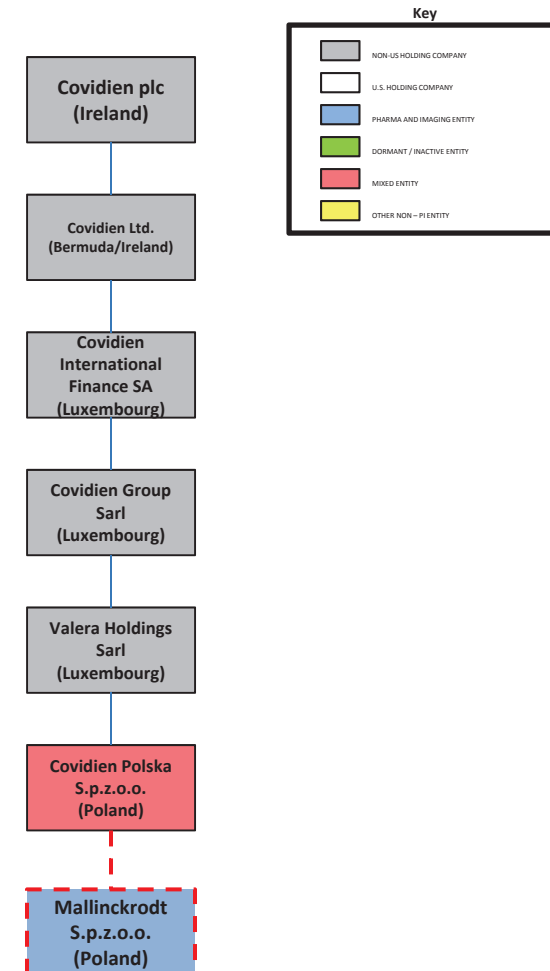
Completed on March 31, 2013**Step 3.23.3**

Covidien Saglik A.S. and an individual sell the shares of Mallinckrodt Saglik A.S. to Sarl.



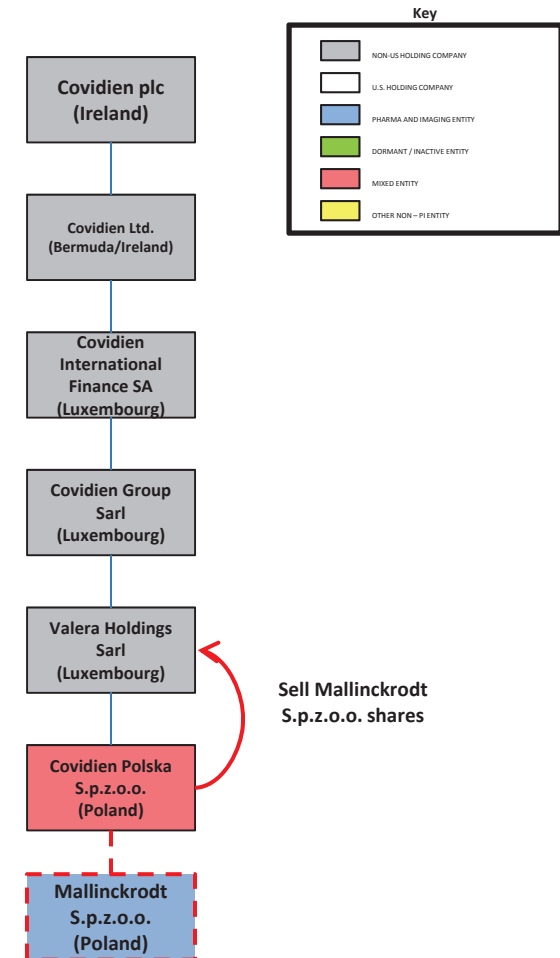
Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.24.1 – Covidien Polska forms Mallinckrodt S.p.z.o.o.****Completed on November 27, 2012****Step 3.24.1**

Covidien Polska forms a new Polish entity (“Mallinckrodt S.p.z.o.o.”).



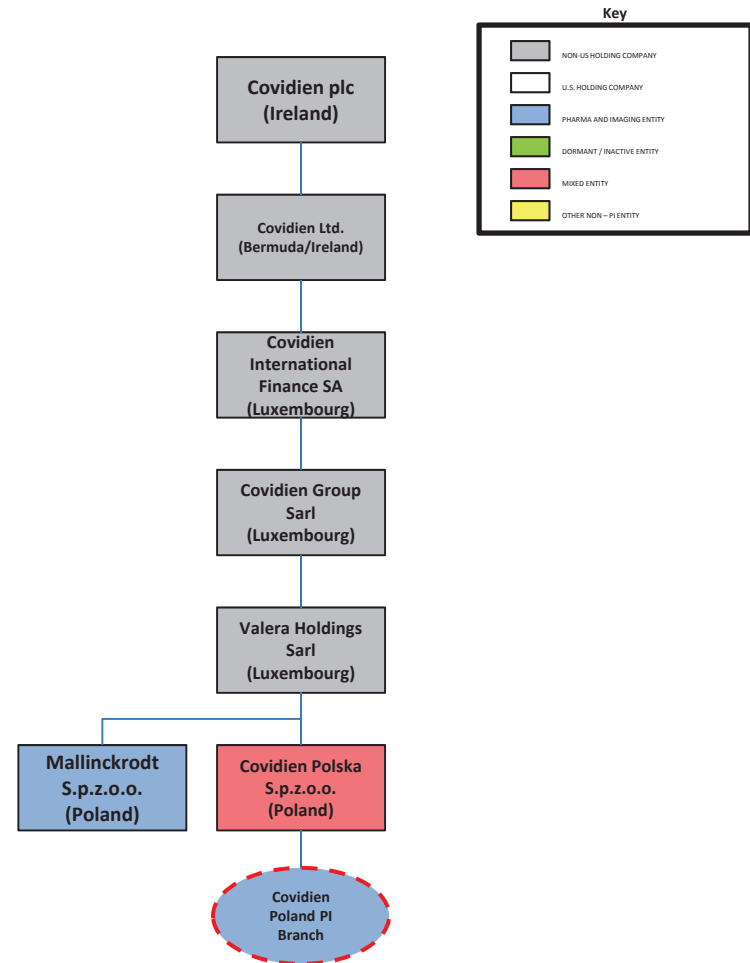
Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.24.1.1 – Covidien Polska sells Mallinckrodt S.p.z.o.o.****Completed on December 18, 2012****Step 3.24.1.1**

Covidien Polska sells Mallinckrodt S.p.z.o.o. to Valera Holdings Sarl.



Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.24.2 – Covidien Polska forms a new Poland branch****Completed on December 21, 2012****Step 3.24.2**

Covidien Polska forms a new Poland branch.

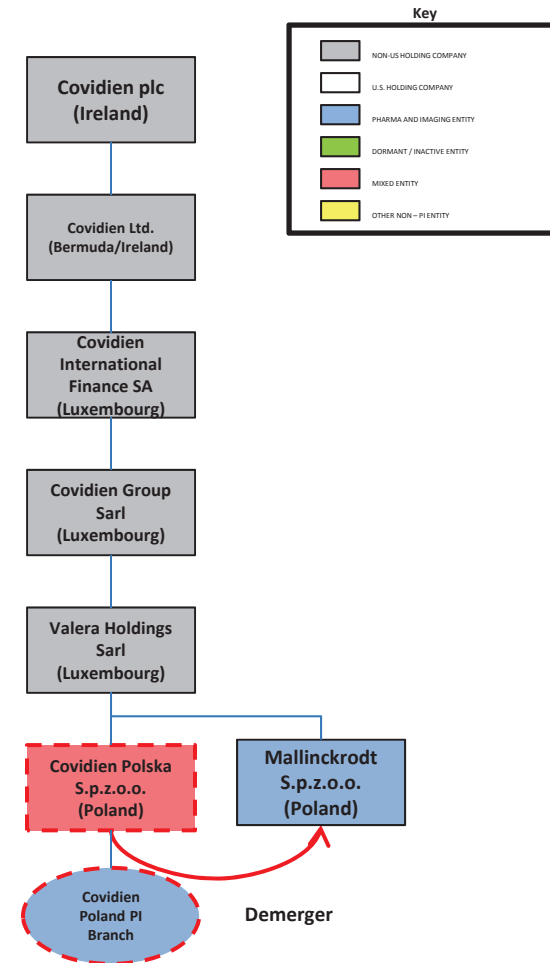


Workstream 3 – Extract PI subs and assets from foreign Covidien groups

B. Step 3.24.3 - Covidien Polska S.p. z.o.o. transfers PI business to Mallinckrodt S.p.z.o.o.

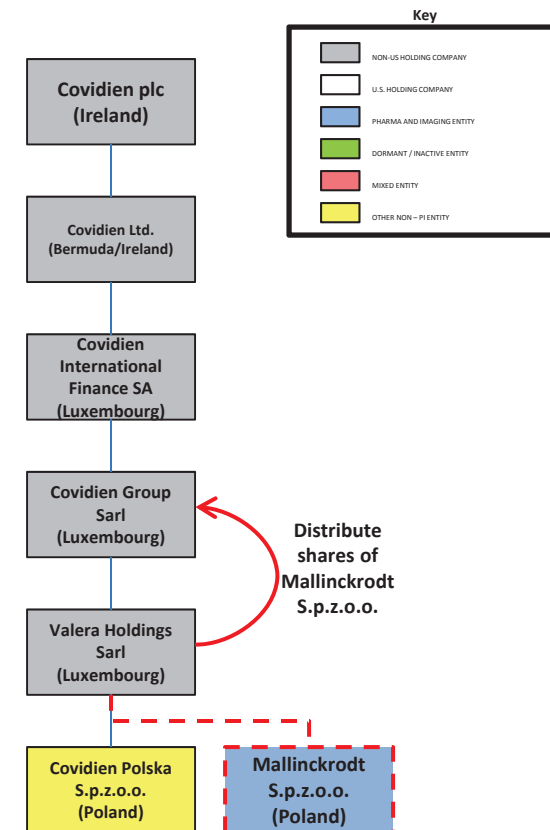
Completed on April 29, 2013**Step 3.24.3**

Covidien Polska S.p.z.o.o. transfers its Pharma and Imaging business (Covidien Poland PI branch) to Mallinckrodt S.p.z.o.o. by way of a partial demerger. Mallinckrodt S.p.z.o.o. issues shares to Valera Holdings Sarl as a result of the partial demerger.



Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.24.4 – Valera Holdings distributes shares of Mallinckrodt S.p.z.o.o.****Completed on May 20, 2013****Step 3.24.4**

Valera Holdings distributes the shares of Mallinckrodt S.p.z.o.o. as a dividend to Sarl.



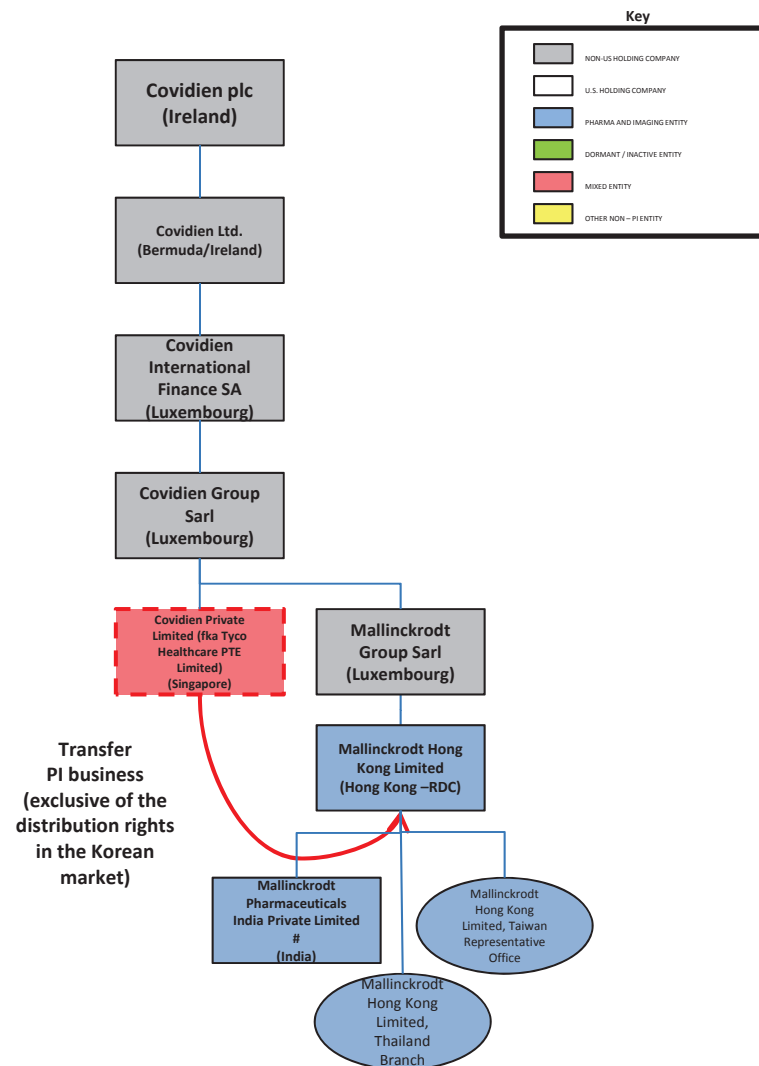
Workstream 3 – Extract PI subs and assets from foreign Covidien groups

B. Step 3.25.1 – Covidien Private Limited transfers its PI business (exclusive of the distribution rights in the Korean market)

Completed on March 30, 2013

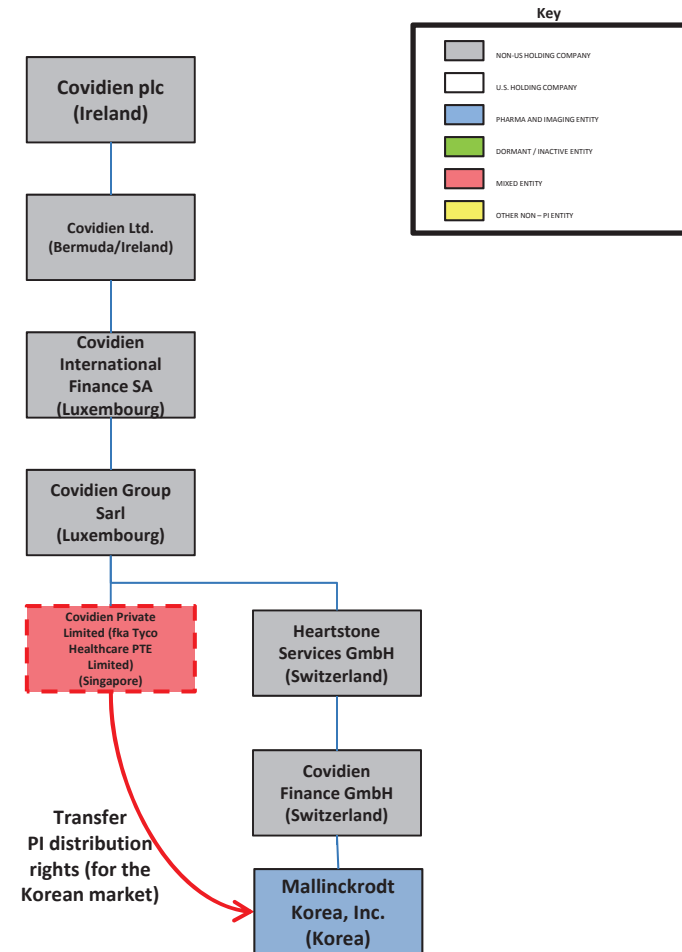
Step 3.25.1

Covidien Private Limited transfers its PI business (exclusive of the distribution rights in the Korean market) to Mallinckrodt Hong Kong Limited.



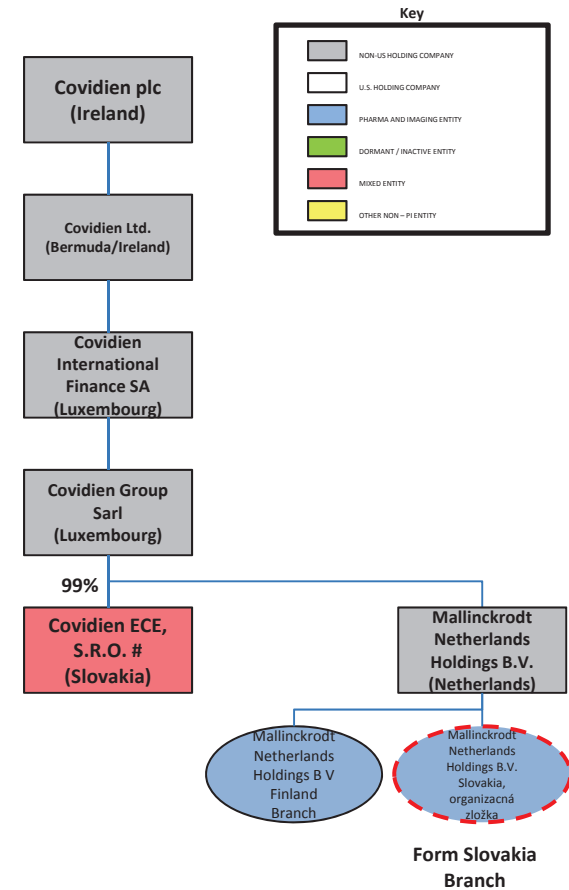
Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.25.2 - Covidien Private Limited transfers its PI distribution rights for the Korean market****Completed on March 30, 2013****Step 3.25.2**

Covidien Private Limited transfers its Pharma distribution rights for the Korean market to Mallinckrodt Korea, Inc.



Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.26.1 – Mallinckrodt Netherlands Holdings B.V. forms a new Slovakia Branch****Completed on January 18, 2013****Step 3.26.1**

Mallinckrodt Netherlands Holdings forms a new Slovakia Branch.



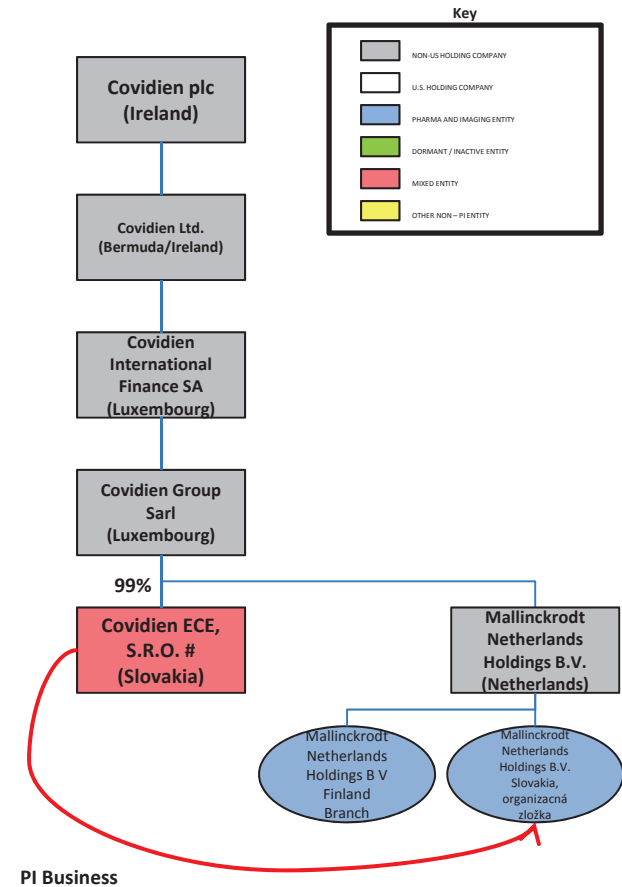
Workstream 3 – Extract PI subs and assets from foreign Covidien groups

B. Step 3.26.2 - Covidien ECE, S.R.O. transfers its PI business to Mallinckrodt Netherlands Holdings, Slovakia Branch

Completed on March 30, 2013

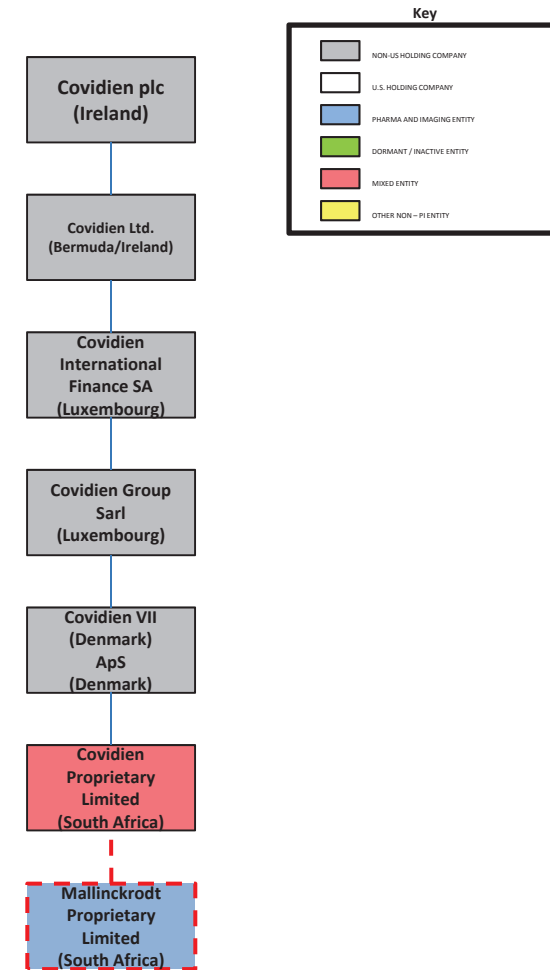
Step 3.26.2

Covidien ECE, S.R.O. transfers its PI business to Mallinckrodt Netherlands Holdings, Slovakia Branch.



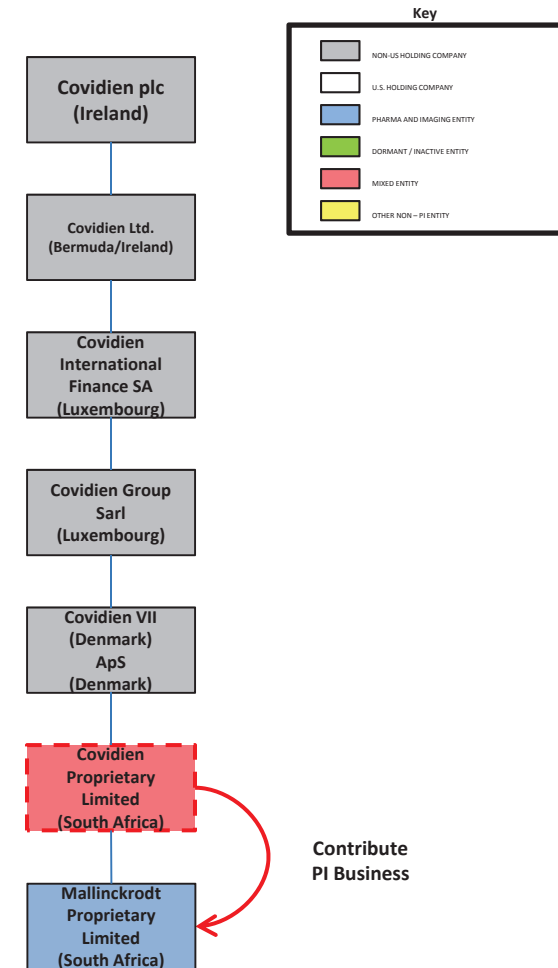
Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.27.1 - Covidien Proprietary Limited forms Mallinckrodt Proprietary Limited****Completed on October 11, 2012****Step 3.27.1**

Covidien Proprietary Limited forms a new South African entity (“Mallinckrodt Proprietary Limited”).



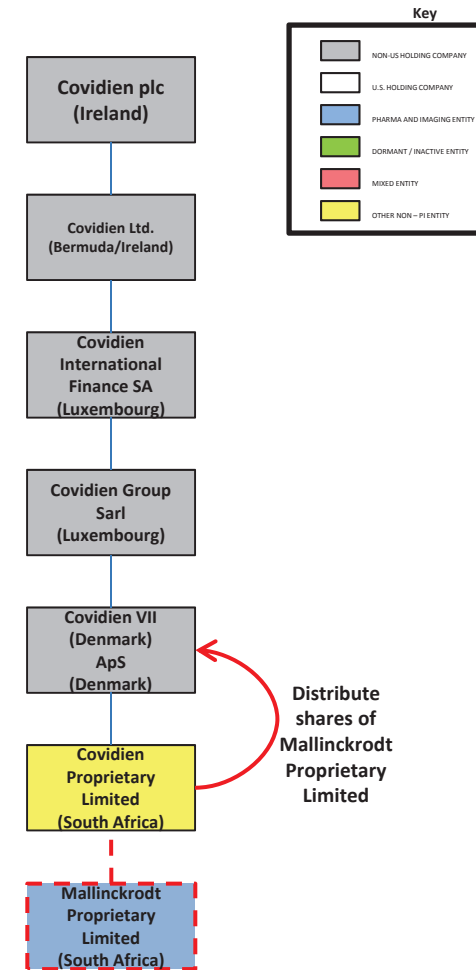
Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.27.2 - Covidien Proprietary Limited contributes PI business to Mallinckrodt Proprietary Limited****Completed on March 30, 2013****Step 3.27.2**

Covidien Proprietary Limited contributes its Pharma and Imaging business to Mallinckrodt Proprietary Limited.



Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.27.3 – Covidien Proprietary Limited distributes shares of Mallinckrodt Proprietary Limited****Completed on April 22, 2013****Step 3.27.3**

Covidien Proprietary Limited distributes the shares of Mallinckrodt Proprietary Limited to Covidien VII (Denmark) ApS.



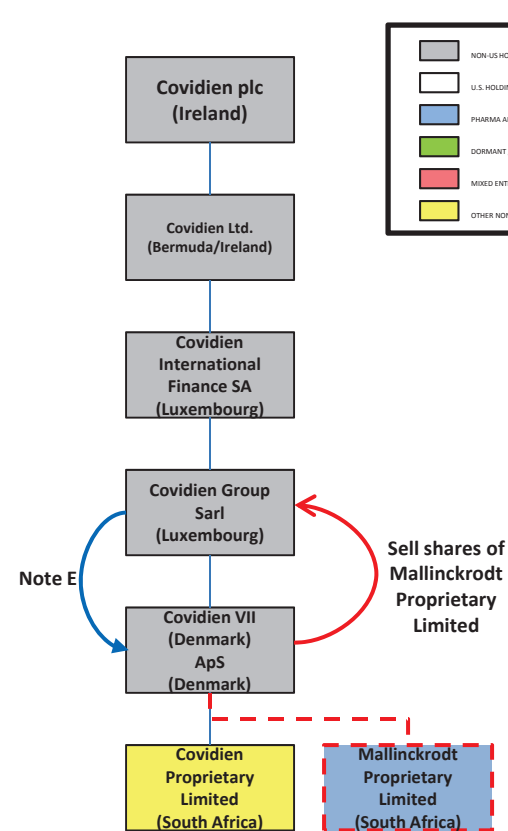
Workstream 3 – Extract PI subs and assets from foreign Covidien groups

B. Step 3.27.4 - Covidien VII (Denmark) ApS sells shares of Mallinckrodt Proprietary Limited for a note ("Note E")

Completed on April 26, 2013

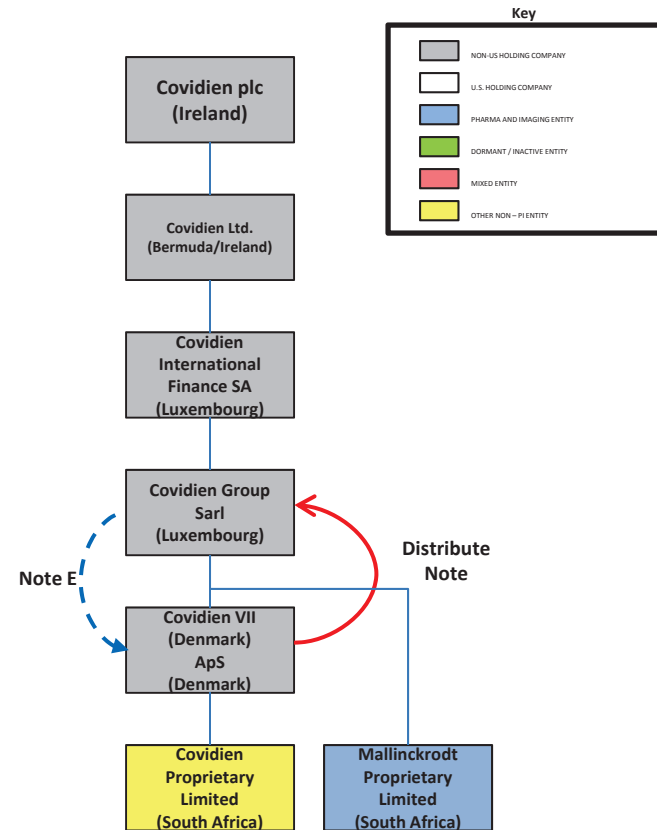
Step 3.27.4

Covidien VII (Denmark) ApS sells the shares of Mallinckrodt Proprietary Limited to Sarl for a note denominated in USD ("Note E").



Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.27.5 - Covidien VII (Denmark) ApS distributes Note E to Sarl****Completed on June 3, 2013****Step 3.27.5**

Covidien VII (Denmark) ApS distributes Note E to Sarl.



Workstream 3 – Extract PI subs and assets from foreign Covidien groups

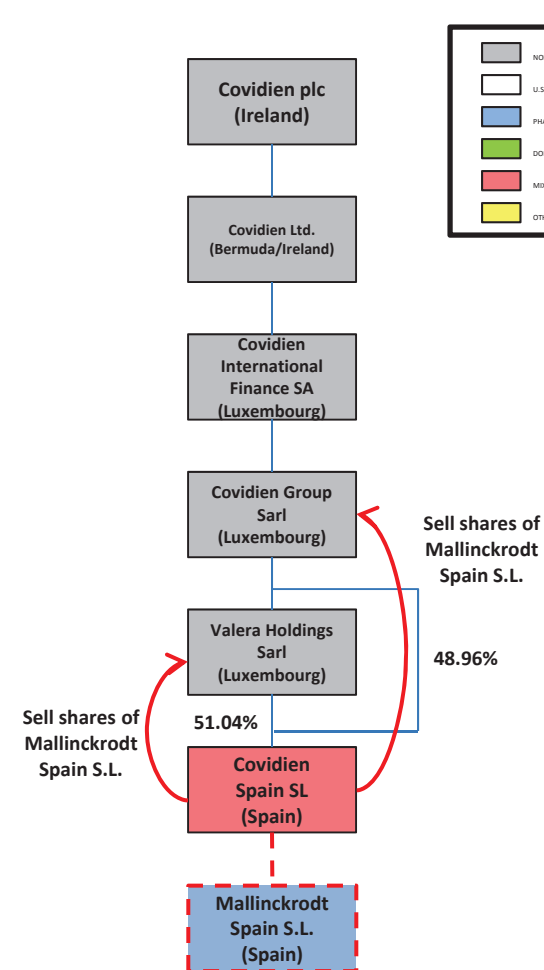
Step 3.28.1 – INTENTIONALLY LEFT BLANK

Workstream 3 – Extract PI subs and assets from foreign Covidien groups

Step 3.28.2 – INTENTIONALLY LEFT BLANK

Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.28.3 - Covidien Spain SL sell shares of Mallinckrodt Spain S.L.****Completed on February 18, 2013****Step 3.28.3**

Covidien Spain SL sells the shares of Mallinckrodt Spain S.L. to Valera Holdings and Sarl.



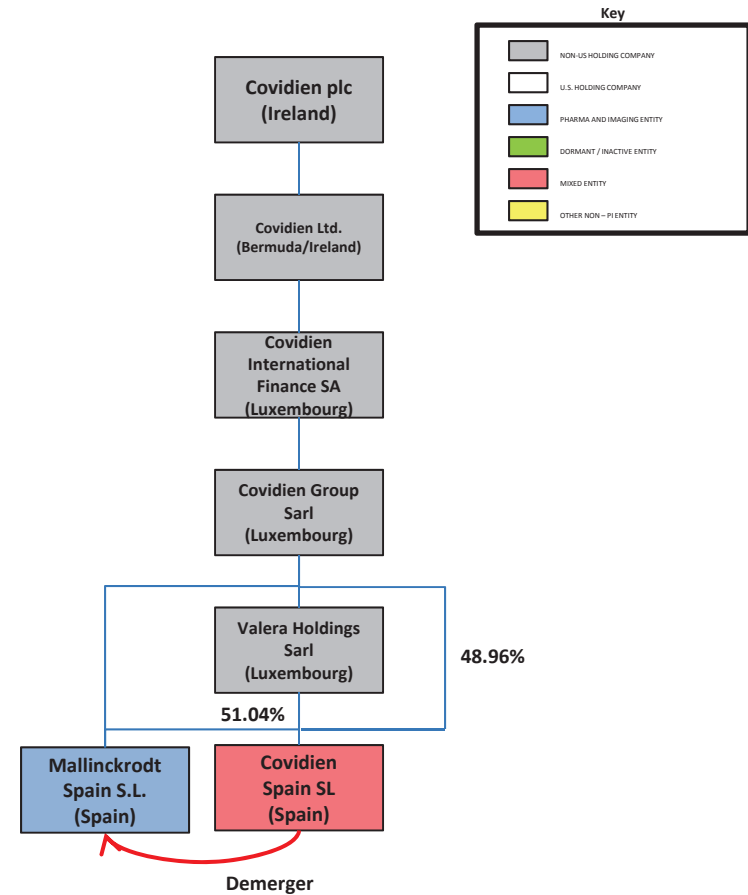
Workstream 3 – Extract PI subs and assets from foreign Covidien groups

B. Step 3.28.3.1 - Covidien Spain SL transfers its PI business to Mallinckrodt Spain S.L. by way of a partial demerger

Completed on April 29, 2013

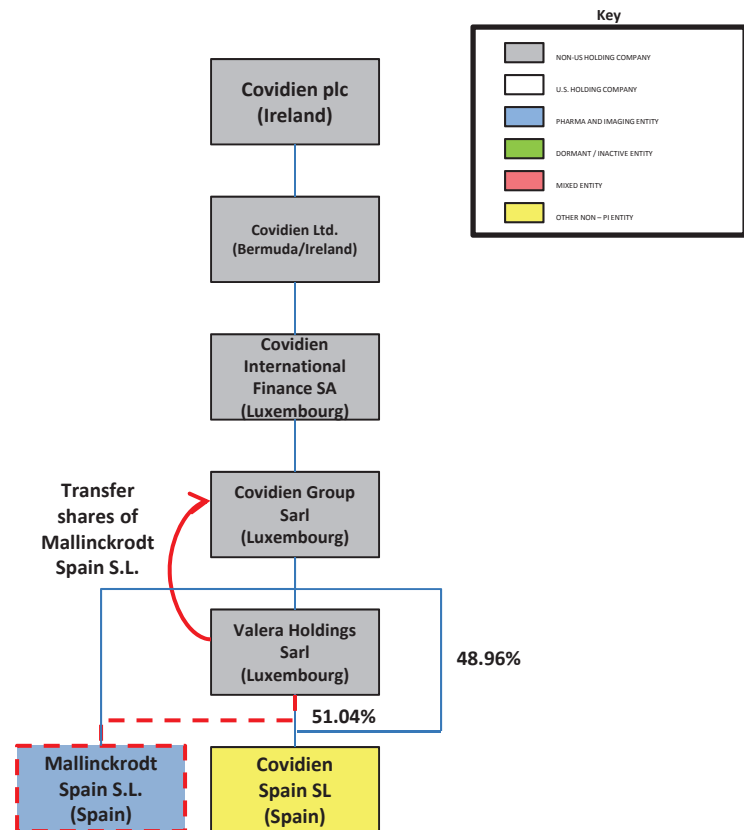
Step 3.28.3.1

Covidien Spain SL transfers its Pharma and Imaging business to Mallinckrodt Spain S.L. by way of a partial demerger. Mallinckrodt Spain S.L. issues shares to Valera Holdings Sarl and Covidien Group Sarl as a result of the partial demerger.



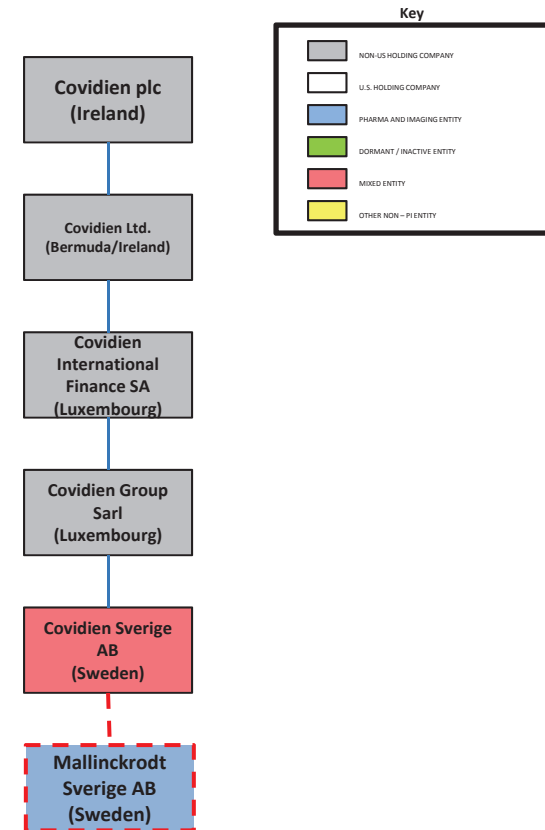
Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.28.4 – Valera Holdings transfers shares of Mallinckrodt Spain S.L. to Sarl for USD 1****Completed on May 30, 2013****Step 3.28.4**

Valera Holdings transfers the shares of Mallinckrodt Spain S.L. to Sarl for USD 1.



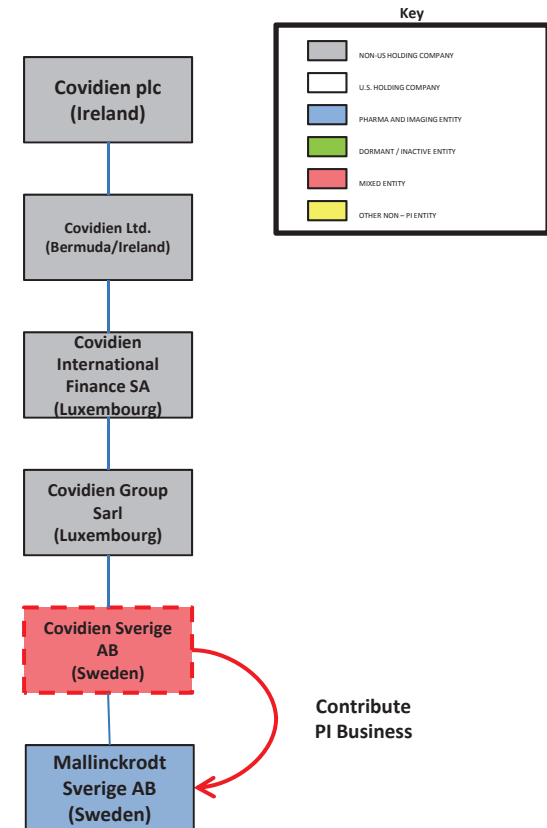
Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.29.1 - Covidien Sverige AB forms Mallinckrodt Sverige AB****Completed on October 18, 2012****Step 3.29.1**

Covidien Sverige AB forms a new Swedish entity (“Mallinckrodt Sverige AB”).



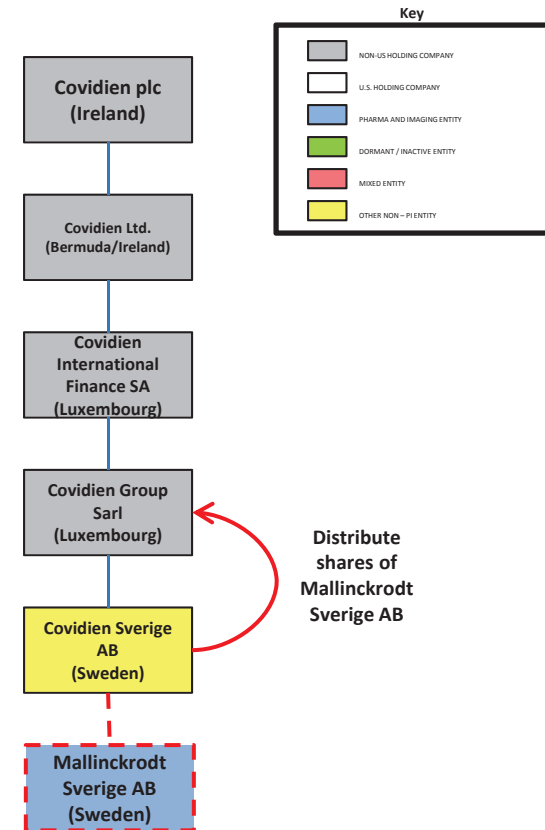
Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.29.2 - Covidien Sverige AB contributes PI business to Mallinckrodt Sverige AB****Completed on March 30, 2013****Step 3.29.2**

Covidien Sverige AB contributes its Pharma and Imaging business to Mallinckrodt Sverige AB at tax book value.



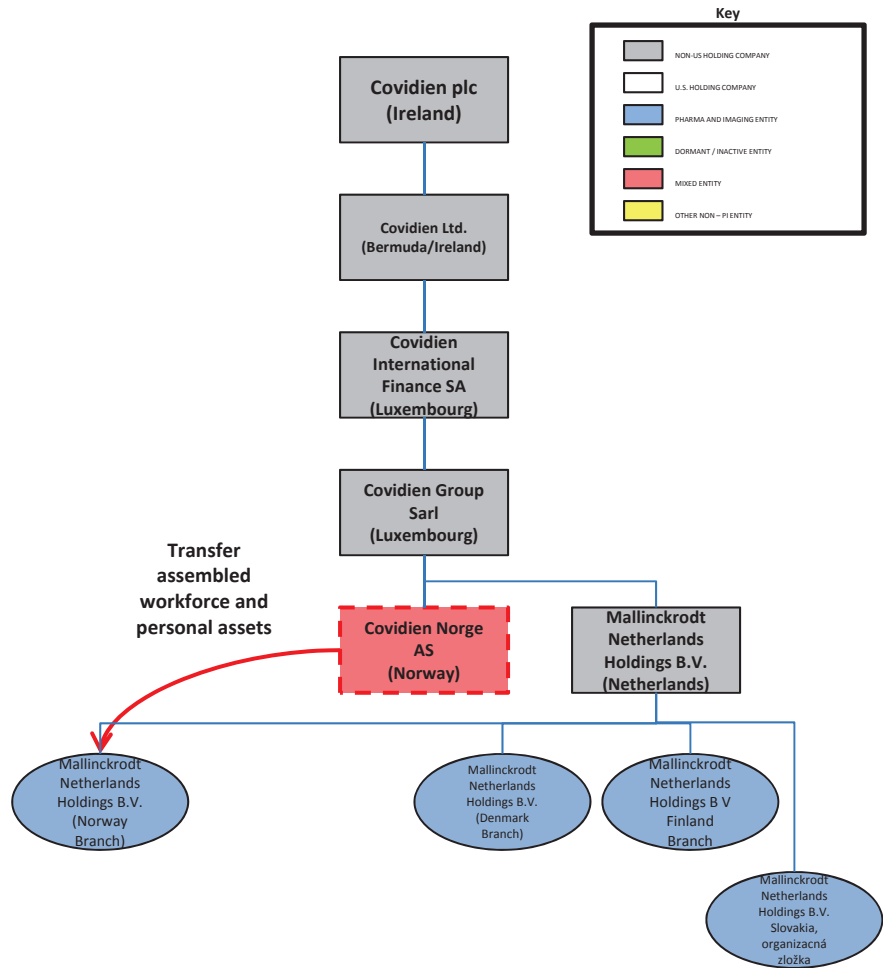
Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.29.3 - Covidien Sverige AB distributes shares of Mallinckrodt Sverige AB****Completed on May 20, 2013****Step 3.29.3**

Covidien Sverige AB distributes the shares of Mallinckrodt Sverige AB to Sarl at book value for legal purposes.



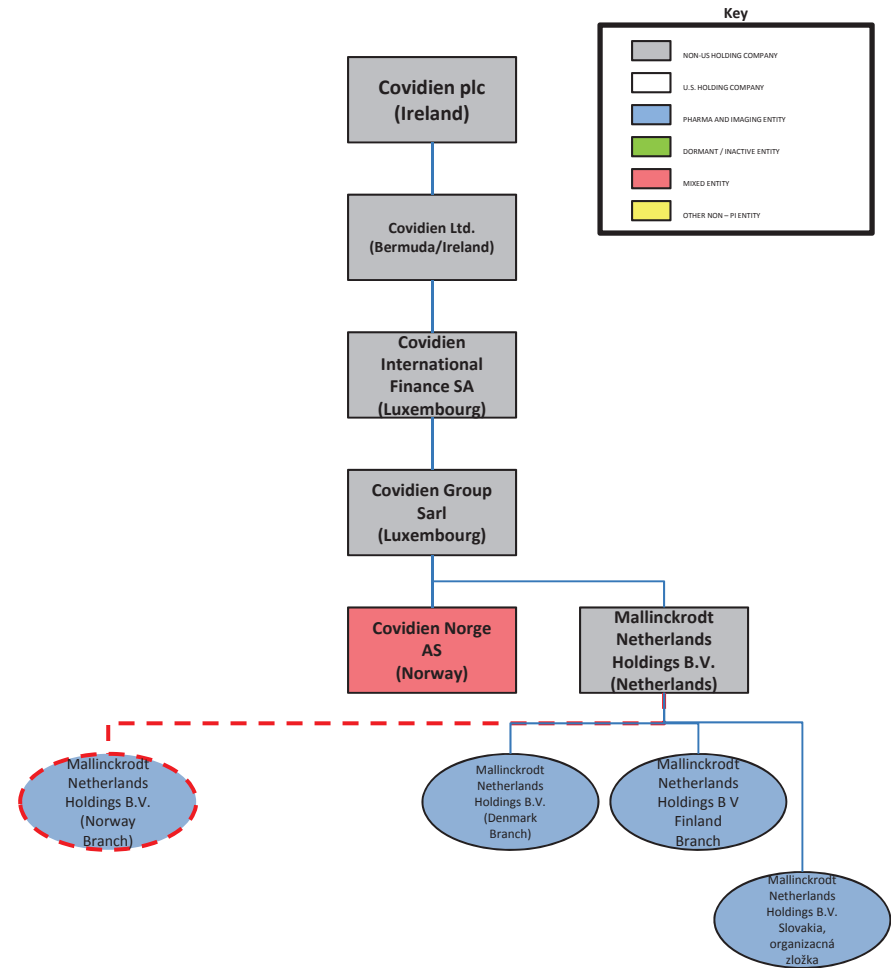
Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.30.1 - Covidien Norge AS transfers its assembled workforce and personal assets****Completed on March 30, 2013****Step 3.30.1**

Covidien Norge AS transfers its assembled workforce and personal assets (e.g., desks, chairs, computers, etc.) to Mallinckrodt Netherlands Holdings, Norway Branch.



Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.30.2 - Mallinckrodt Netherlands Holdings B.V. forms a new Norway branch****Completed on December 20, 2012****Step 3.30.2**

Mallinckrodt Netherlands Holdings B.V. forms a new Norway branch.



Workstream 3 – Extract PI subs and assets from foreign Covidien groups

B. Step 3.31.1 – Mallinckrodt Hong Kong Limited forms Mallinckrodt Medical Consulting (Shanghai) Co., Ltd.

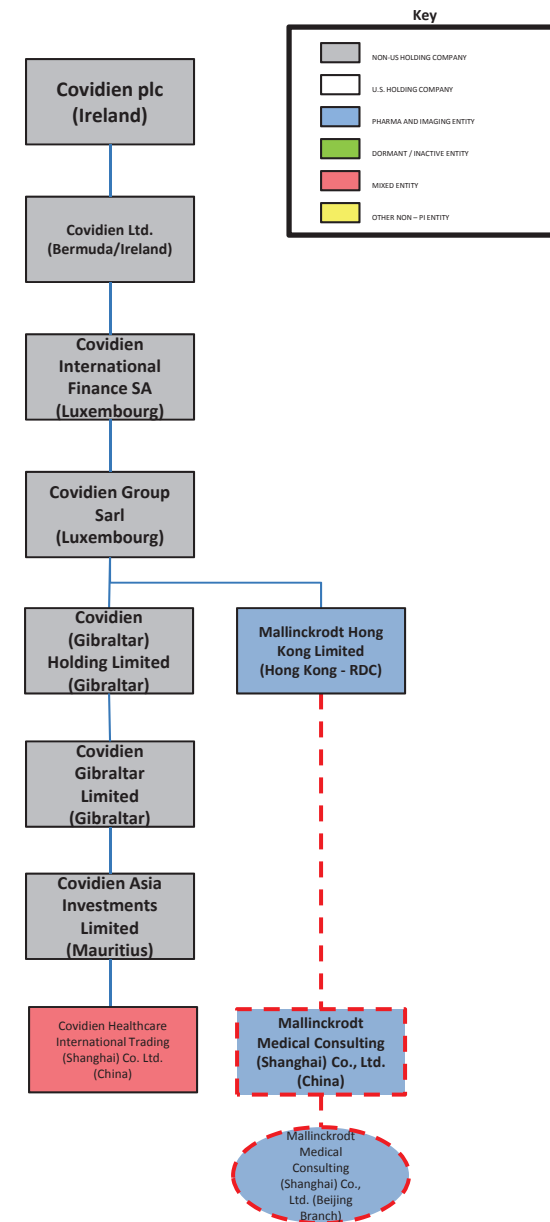
Step 3.31.1

Completed on February 5, 2013

- a) Mallinckrodt Hong Kong Limited forms a Chinese entity, "Mallinckrodt Medical Consulting (Shanghai) Co., Ltd" and;

Formation of Beijing branch in progress

- b) Mallinckrodt Medical Consulting (Shanghai) Co., Ltd forms a Beijing branch.



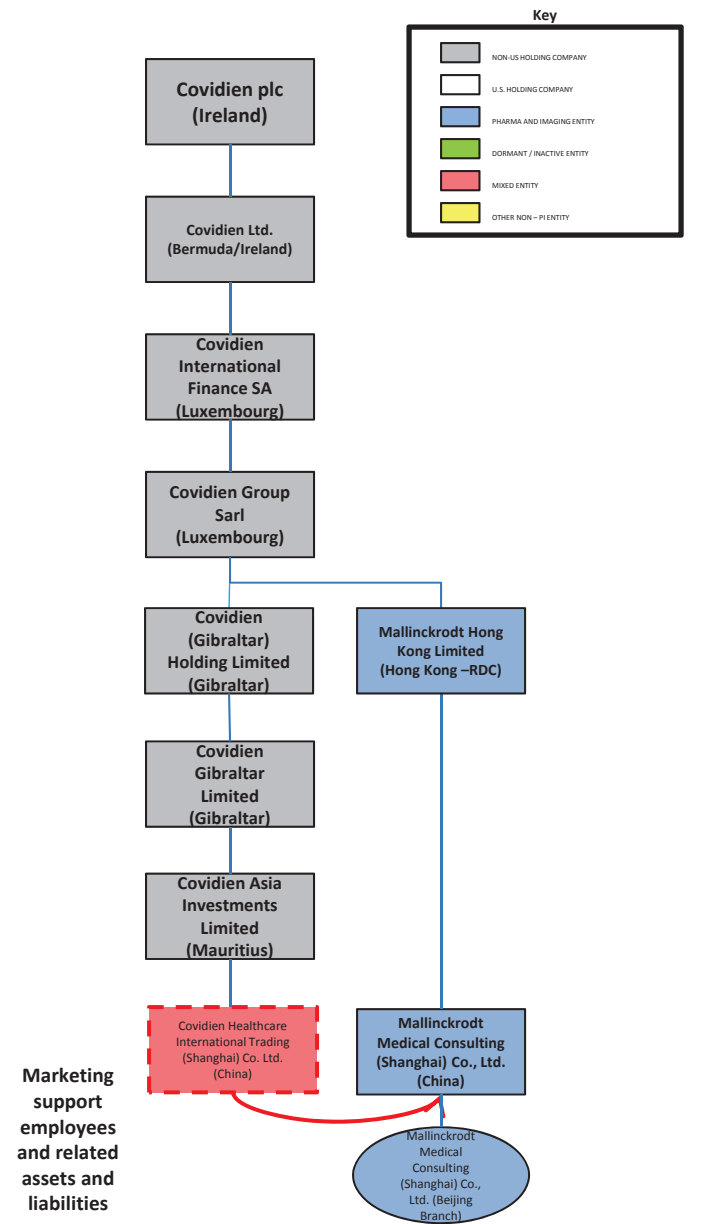
Workstream 3 – Extract PI subs and assets from foreign Covidien groups

B. Step 3.31.2 – Covidien Healthcare International Trading (Shanghai) Co. Ltd. transfers marketing support employees

Completed on June 1, 2013

Step 3.31.2

Covidien Healthcare International Trading (Shanghai) Co. Ltd. transfers China based marketing support employees and related assets and liabilities to Mallinckrodt Medical Consulting (Shanghai) Co Ltd at book value.



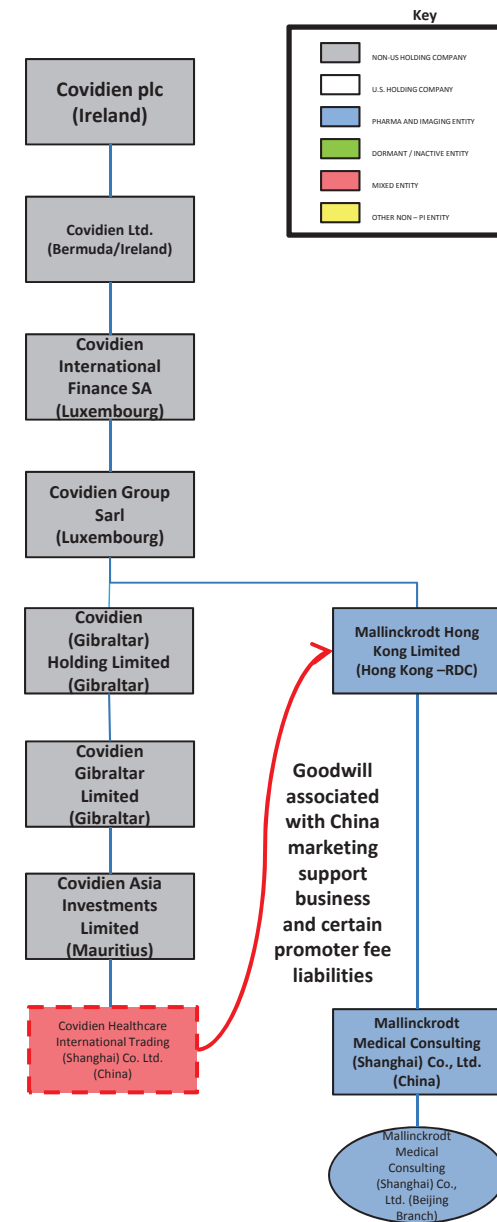
Workstream 3 – Extract PI subs and assets from foreign Covidien groups

B. Step 3.31.3 – Covidien Healthcare International Trading (Shanghai) Co. Ltd. transfers goodwill

Completed on June 1, 2013

Step 3.31.3

Covidien Healthcare International Trading (Shanghai) Co. Ltd. transfers goodwill associated with the China marketing support business and certain promoter fee liabilities to Mallinckrodt Hong Kong Limited Ltd at fair market value.



Workstream 3 – Extract PI subs and assets from foreign Covidien groups

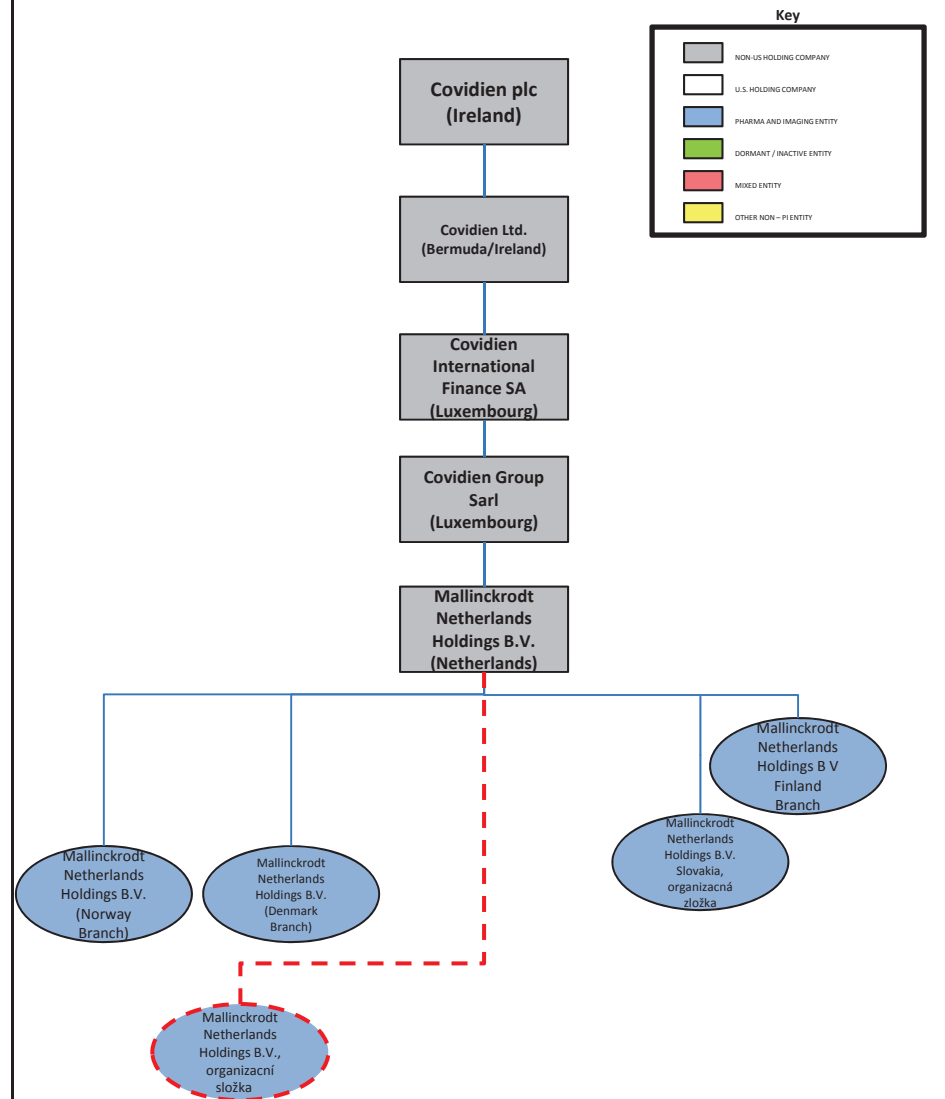
Step 3.32.1 – INTENTIONALLY LEFT BLANK

Workstream 3 – Extract PI subs and assets from foreign Covidien groups

Step 3.33.1 – INTENTIONALLY LEFT BLANK

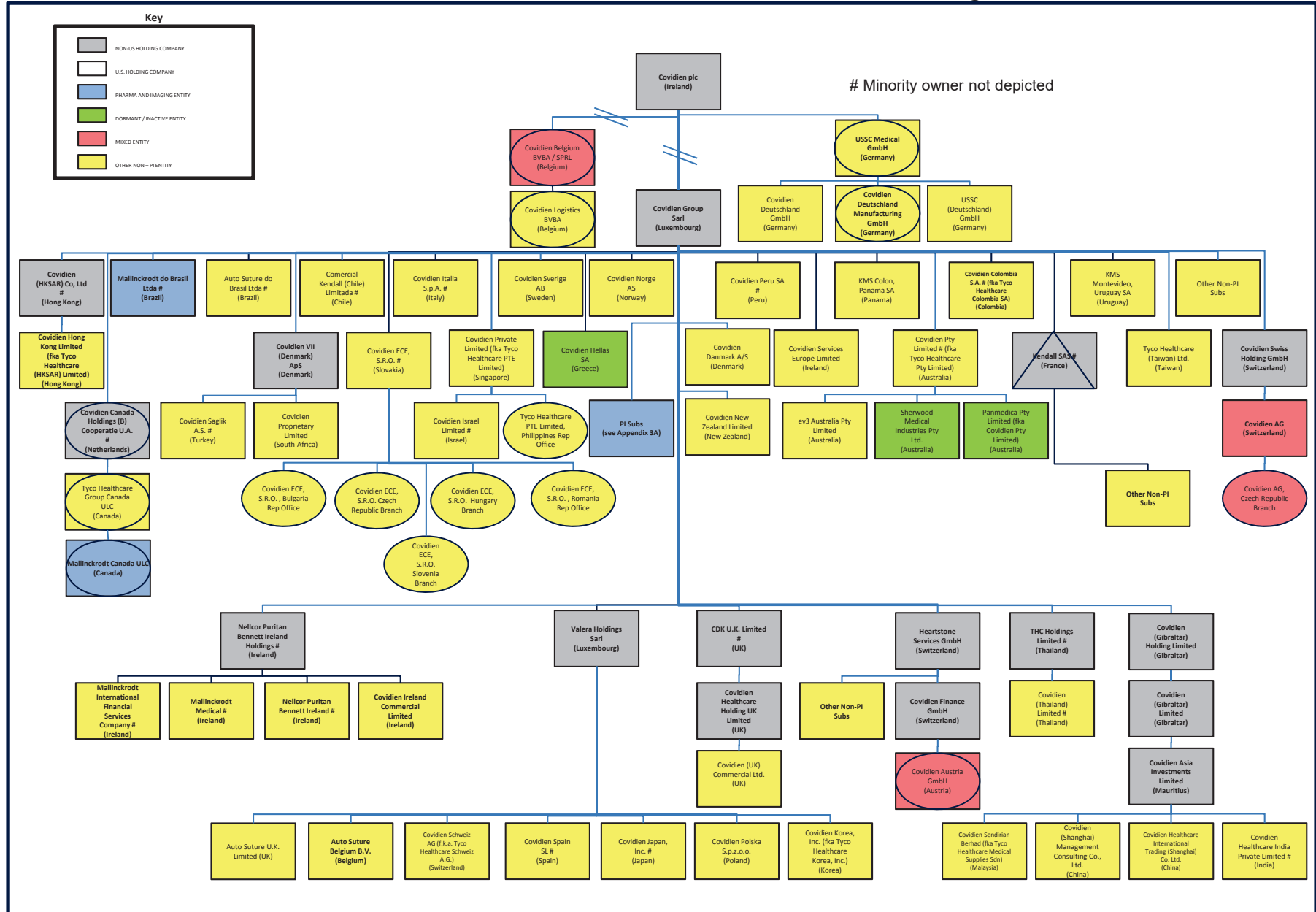
Workstream 3 – Extract PI subs and assets from foreign Covidien groups**B. Step 3.34.1 - Mallinckrodt Netherlands Holdings B.V. forms Czech Republic branch****Completed on March 4, 2013****Step 3.34.1**

Mallinckrodt Netherlands Holdings B.V. forms Czech Republic branch.



Workstream 3 – Extract PI subs and assets from foreign Covidien groups

C. Resulting Structure after Workstream 3



C. Resulting Structure after Workstream 3 – Appendix 3A



C. Resulting Structure after Workstream 3 – Appendix 3B

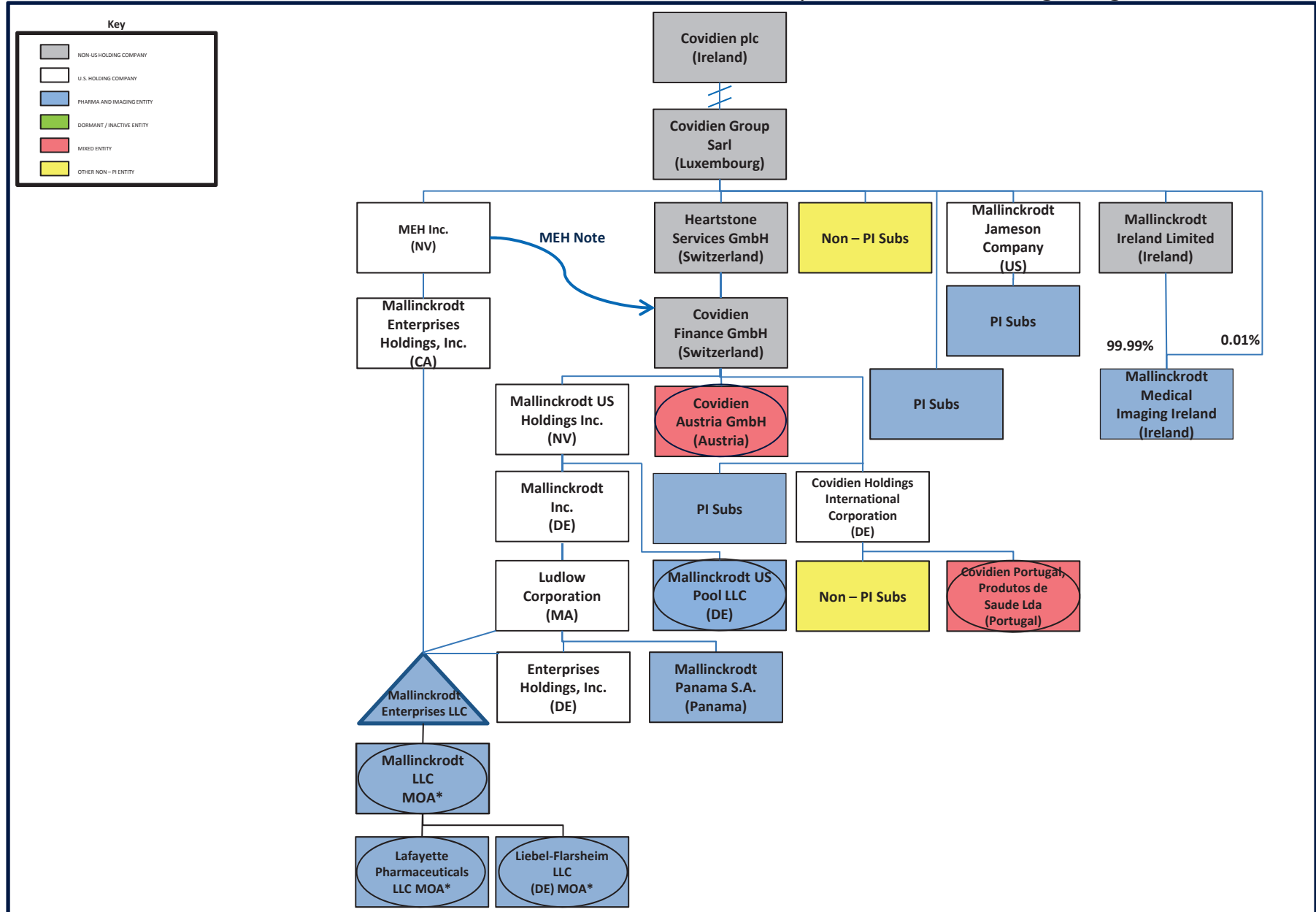


Workstream 4 – Consolidation of U.S. Groups

- A. Simplified Structure at Beginning of Workstream 4
- B. Proposed Transaction
- C. Final Structure after completion of Workstream 4

Workstream 4 – Consolidation of U.S. Groups

A. Simplified Structure at Beginning of Workstream 4



Workstream 4 - Consolidation of U.S. Groups

Step 4.1 – INTENTIONALLY LEFT BLANK

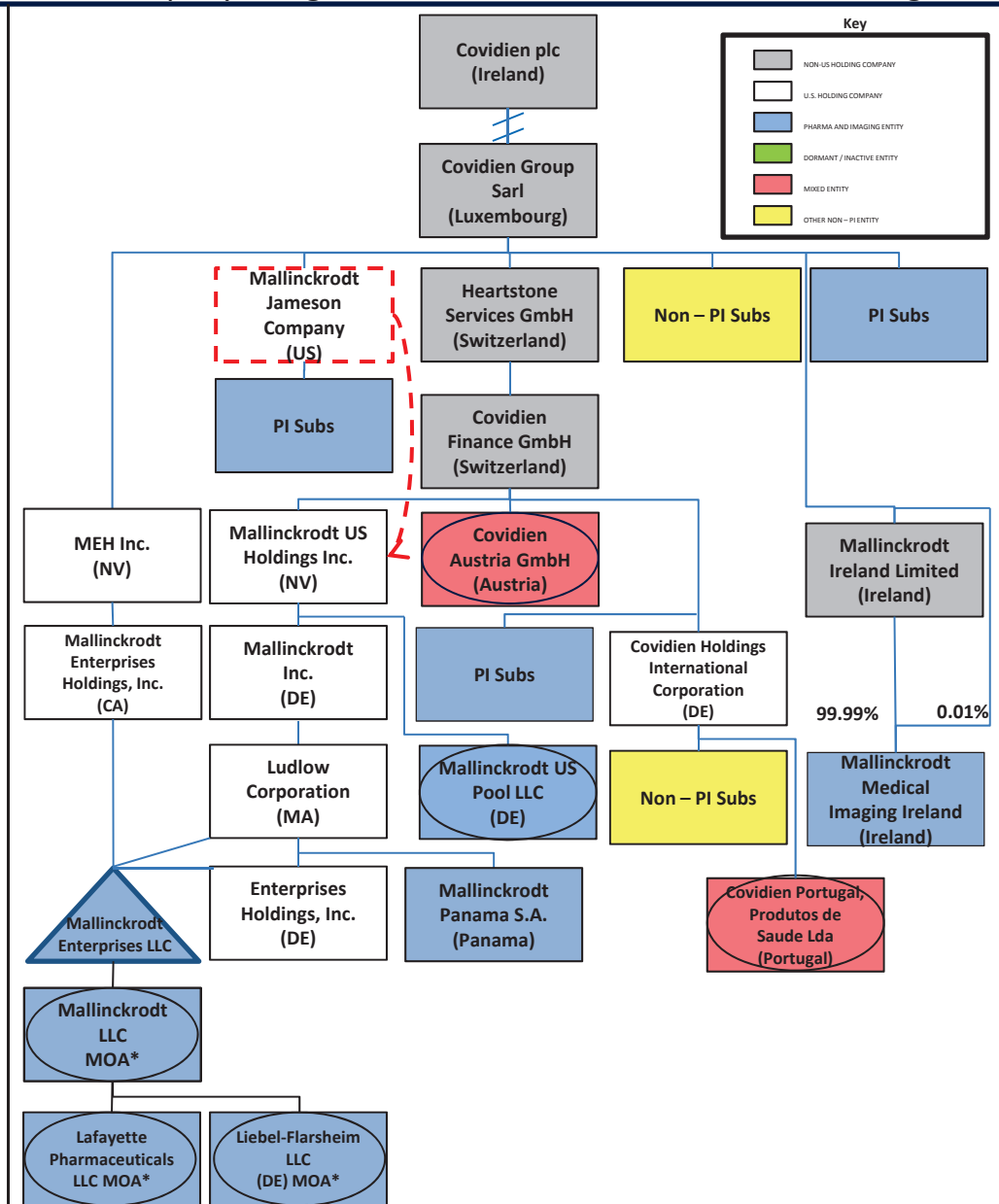
Workstream 4 - Consolidation of U.S. Groups

B. Step 4.2 - Mallinckrodt Jameson Company merges with and into Mallinckrodt US Holdings Inc.

Completed on May 24, 2013

Step 4.2

Mallinckrodt Jameson Company merges with and into Mallinckrodt US Holdings Inc., with Mallinckrodt US Holdings Inc. surviving and issuing shares to Sarl.



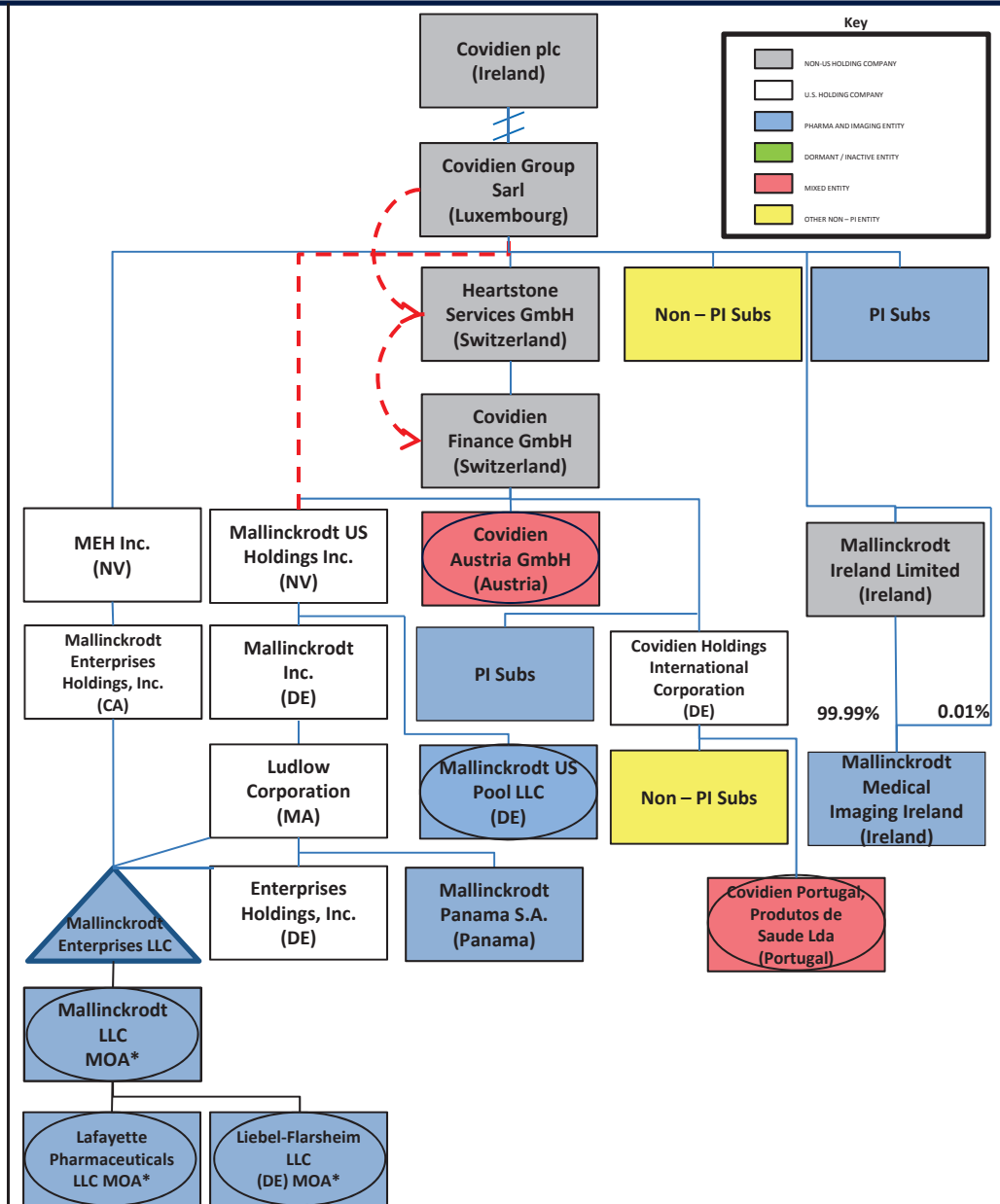
Workstream 4 - Consolidation of U.S. Groups

B. Step 4.2.1 – Sarl contributes shares of Mallinckrodt US Holdings Inc. to Covidien Finance GmbH

Completed on May 24, 2013

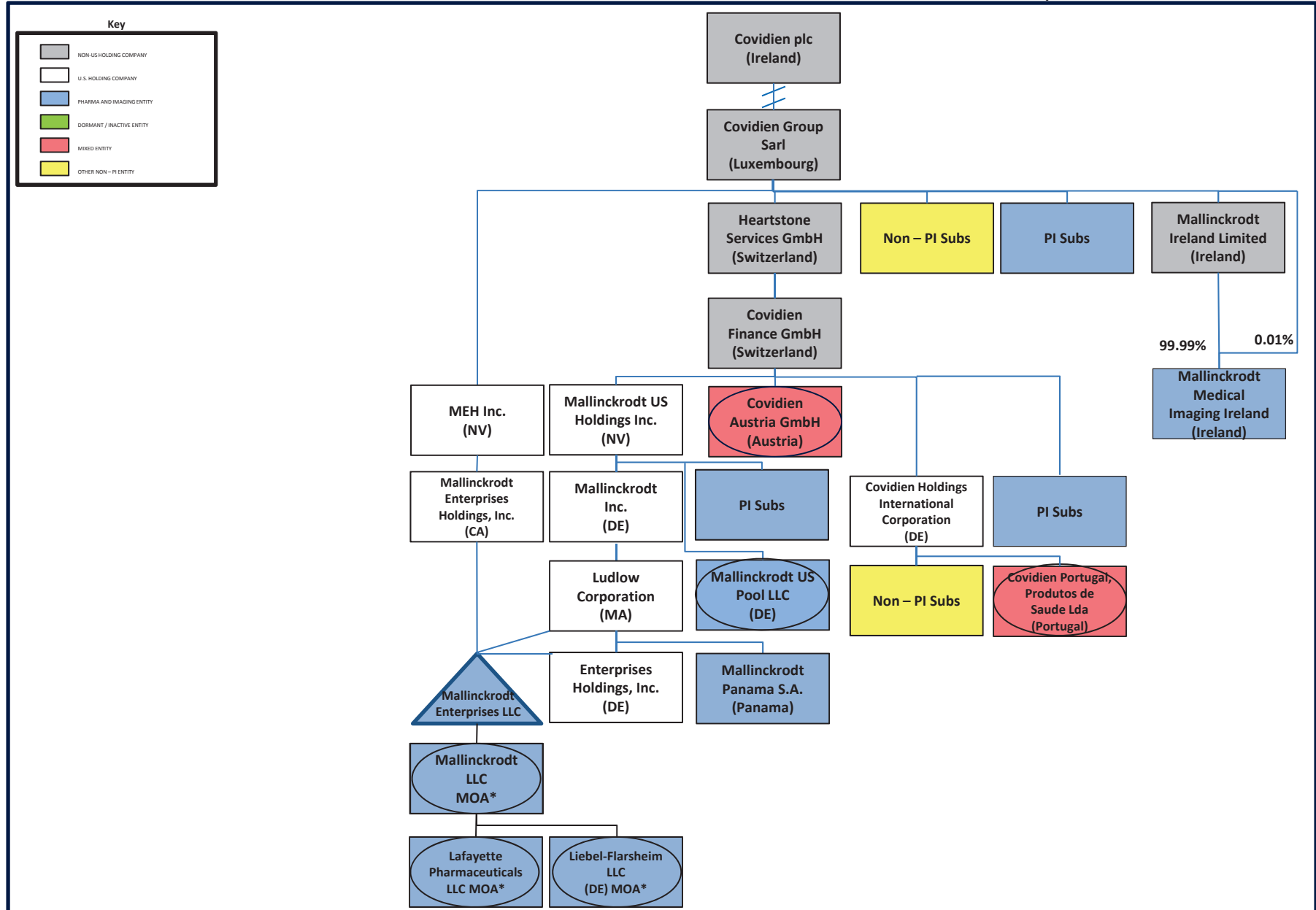
Step 4.2.1

Sarl contributes shares of Mallinckrodt US Holdings Inc. to Heartstone Services GmbH, which then contributes the same shares on to Covidien Finance GmbH



Workstream 4 – Consolidation of U.S. Groups

C. Final Structure after completion of Workstream 4

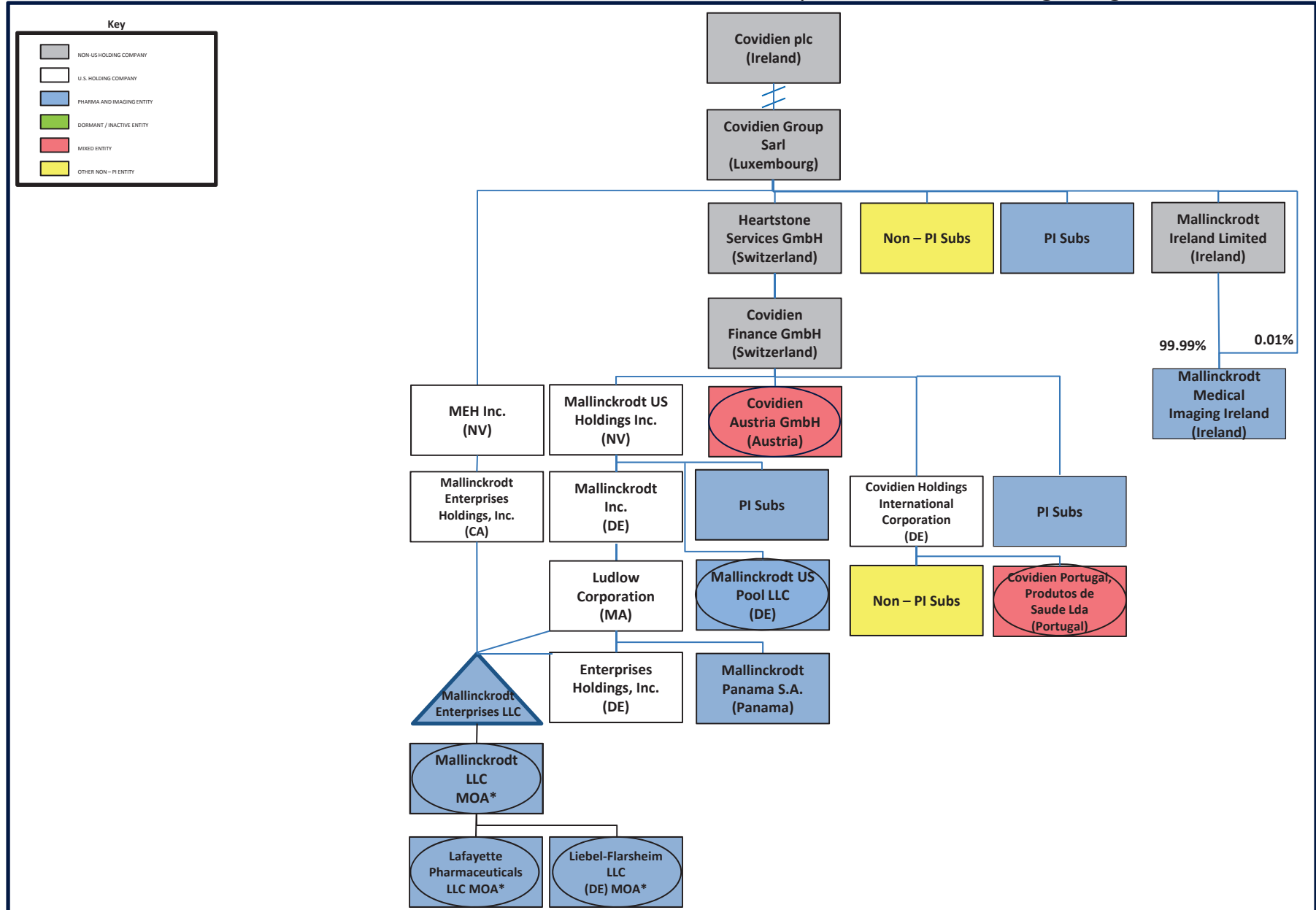


Workstream 5 - CFG Replication and Other Pre-positioning Transactions

- A. Simplified Structure at beginning of Workstream 5
- B. Overview of Steps
- C. Simplified Structure at end of Workstream 5

Workstream 5 - CFG Replication and Other Pre-positioning Transactions

Simplified Structure at Beginning of Workstream 5



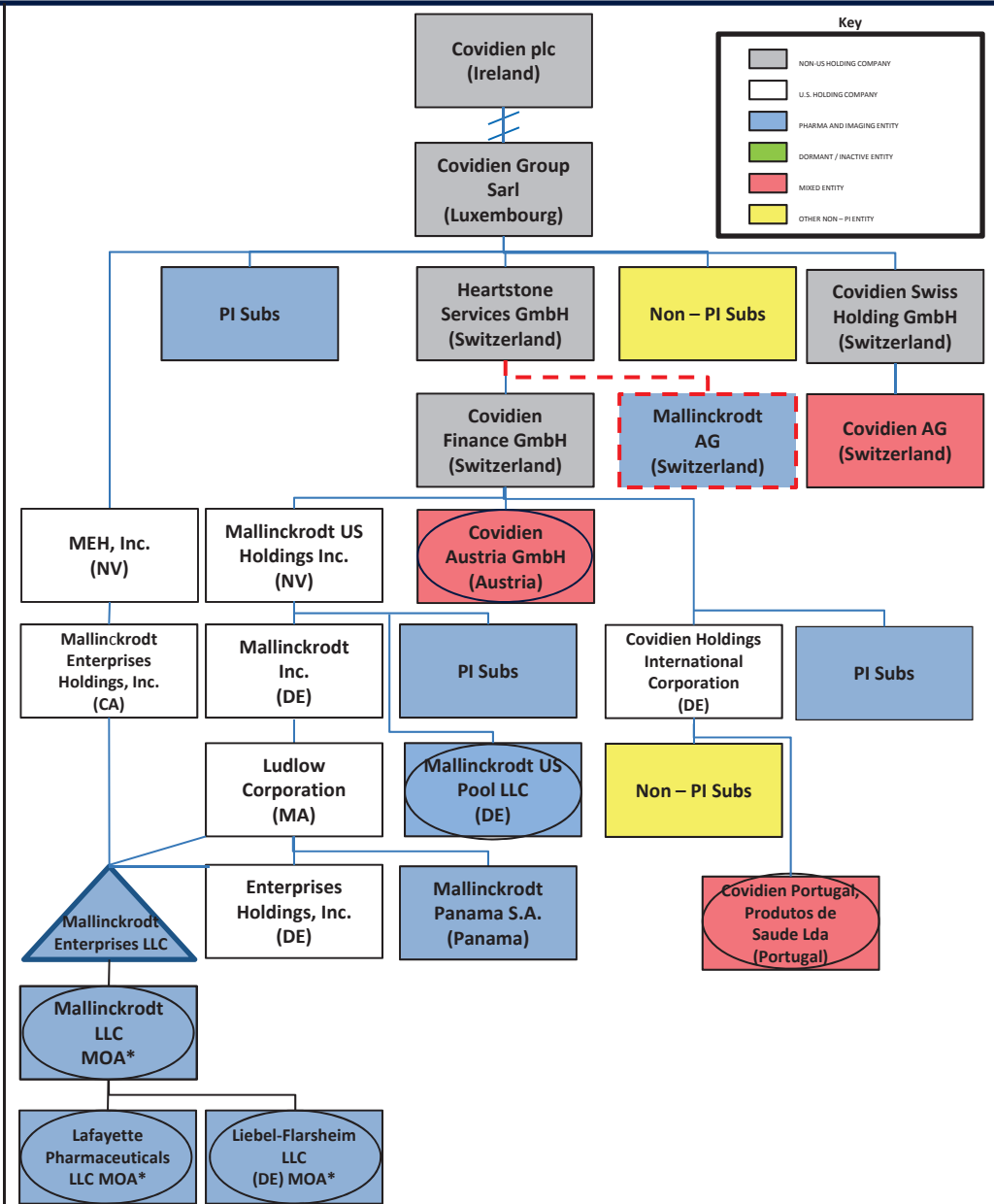
Workstream 5 – CFG Replication and Other Pre-positioning Transactions

B. Step 5.1 – Heartstone Services GmbH forms Mallinckrodt AG

Completed on February 15, 2013

Step 5.1

Heartstone Services GmbH forms Mallinckrodt AG (registered on February 28, 2013).



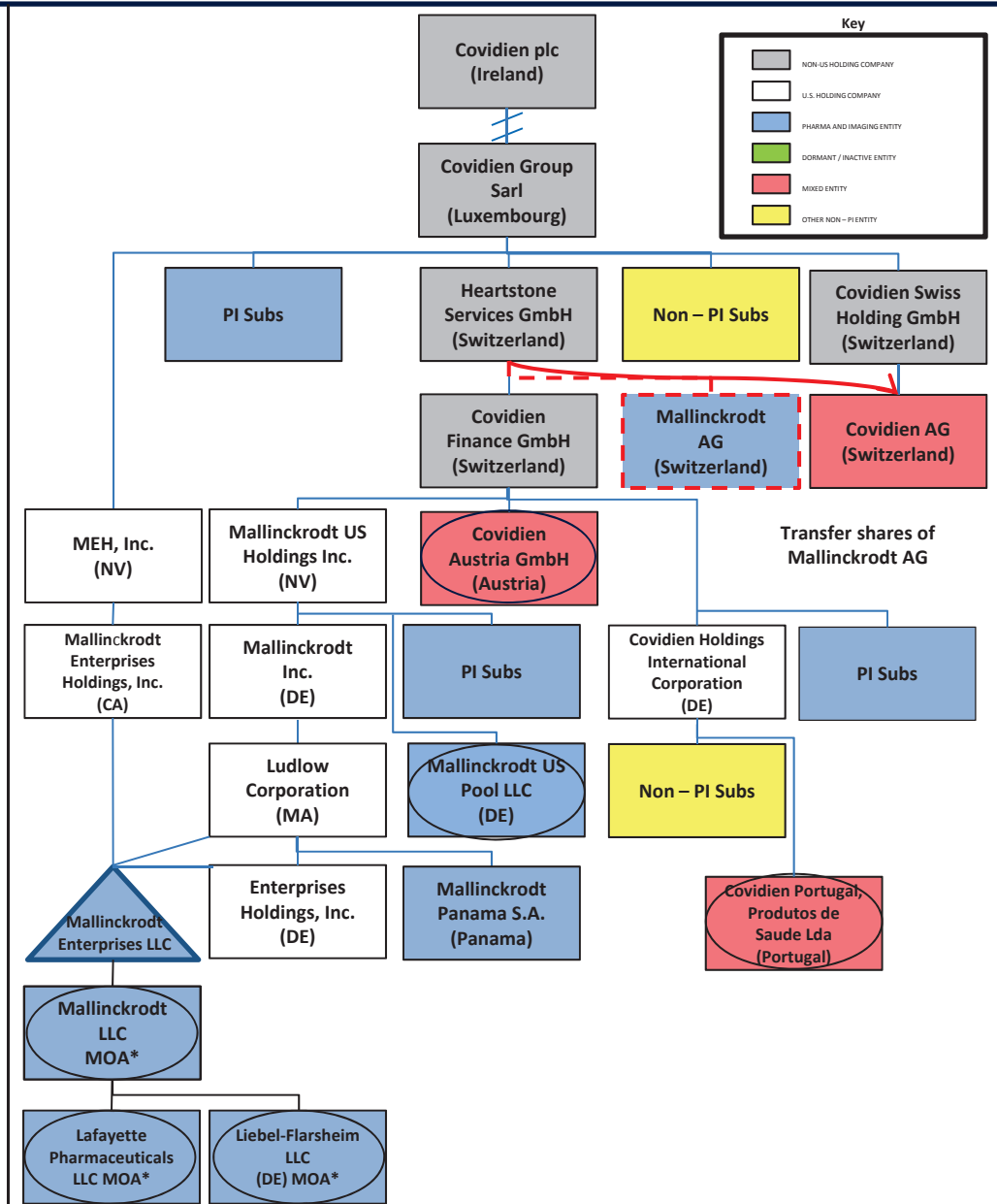
Workstream 5 – CFG Replication and Other Pre-positioning Transactions

B. Step 5.1.1 – Heartstone Services GmbH transfers Mallinckrodt AG to Covidien AG

Completed on March 28, 2013

Step 5.1.1

Heartstone Services GmbH transfers Mallinckrodt AG to Covidien AG.



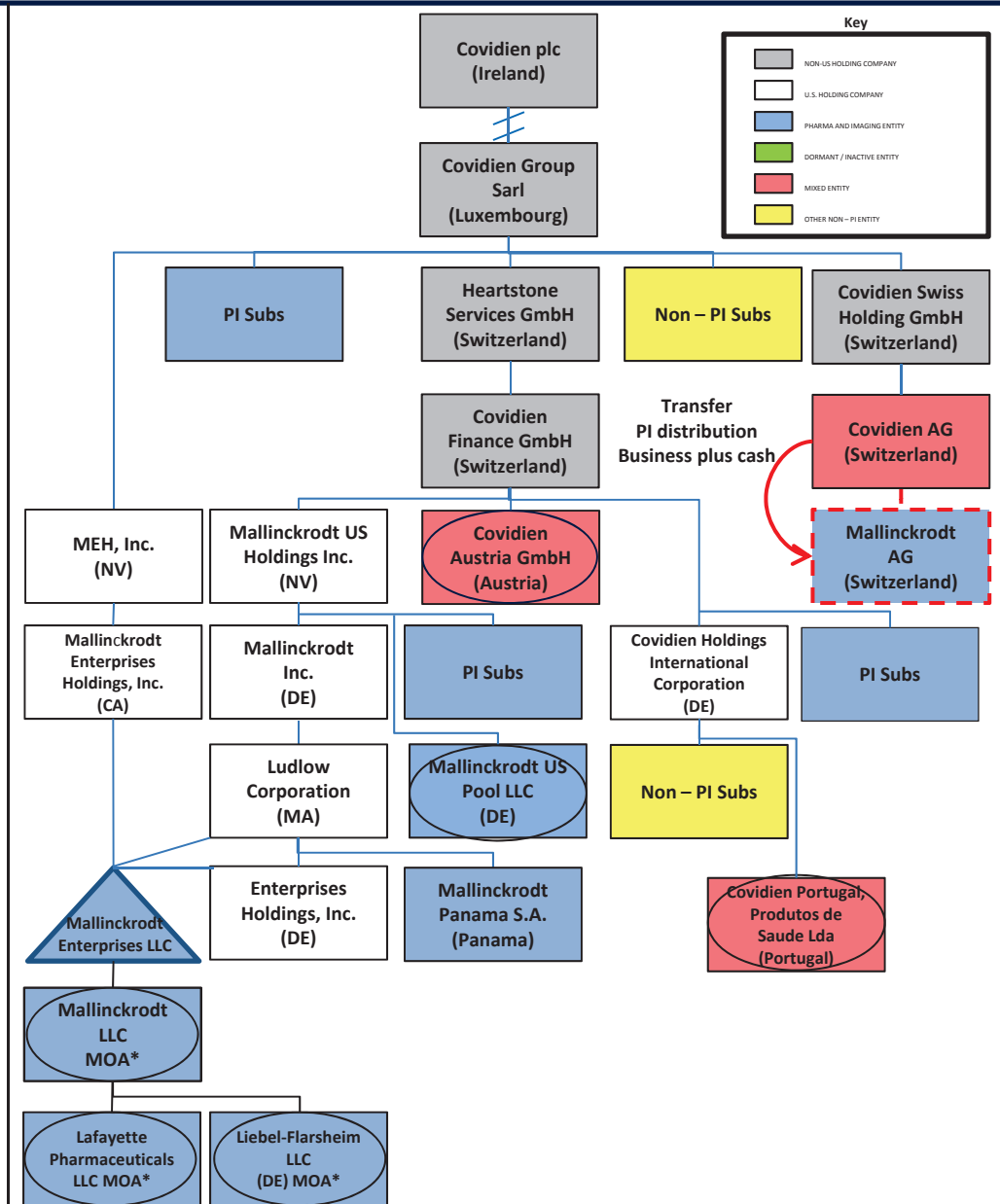
Workstream 5 – CFG Replication and Other Pre-positioning Transactions

B. Step 5.1.2 – Covidien AG transfers its PI distribution business to Mallinckrodt AG (at tax book value) plus cash

Completed on March 30, 2013

Step 5.1.2

Covidien AG transfers its PI distribution business to Mallinckrodt AG (at tax book value) plus cash to Mallinckrodt AG.



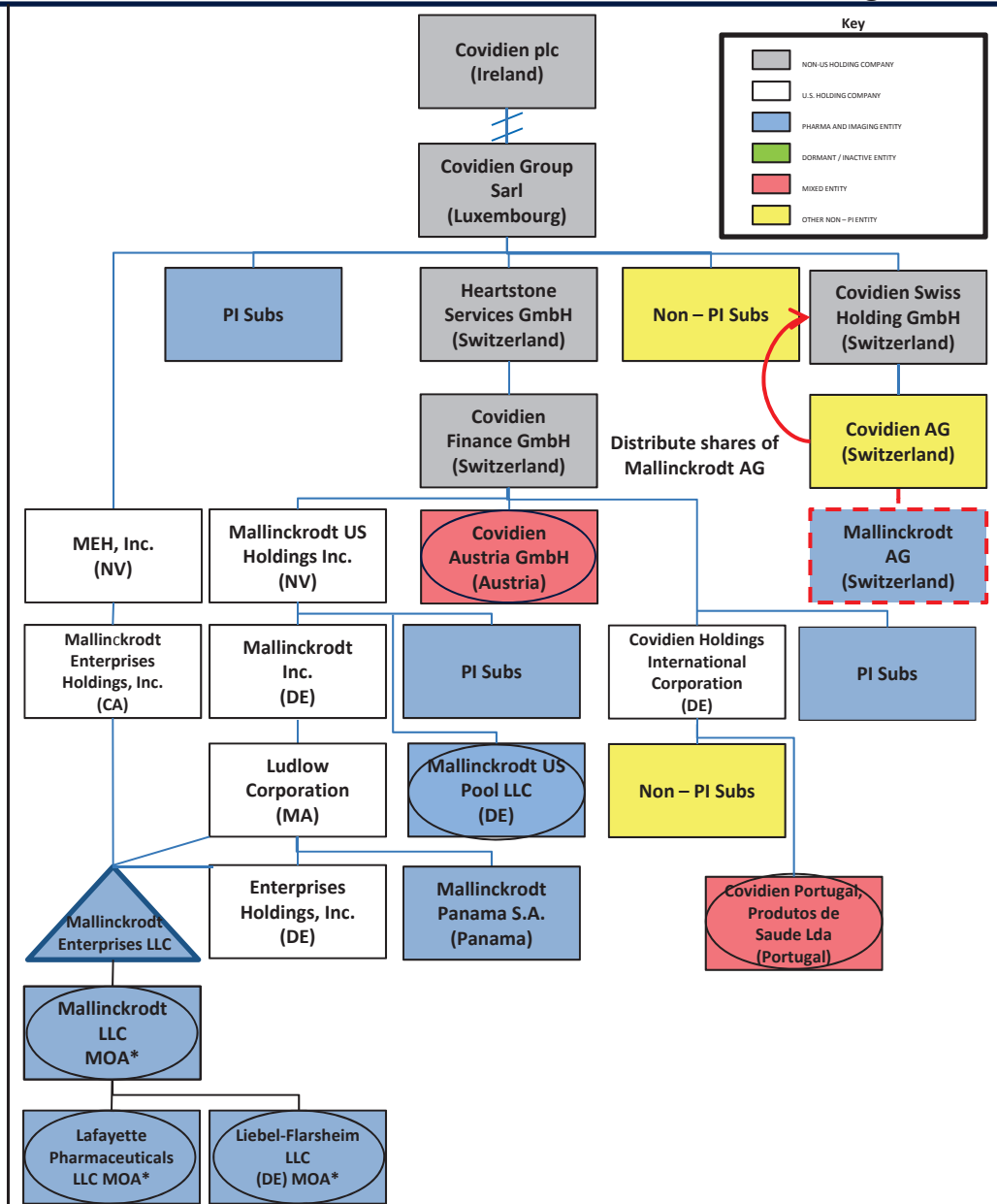
Workstream 5 – CFG Replication and Other Pre-positioning Transactions

B. Step 5.2.1 – Covidien AG distributes Mallinckrodt AG to Covidien Swiss Holdings GmbH

Completed on March 30, 2013

Step 5.2.1

Covidien AG distributes Mallinckrodt AG to Covidien Swiss Holdings GmbH (at book value).



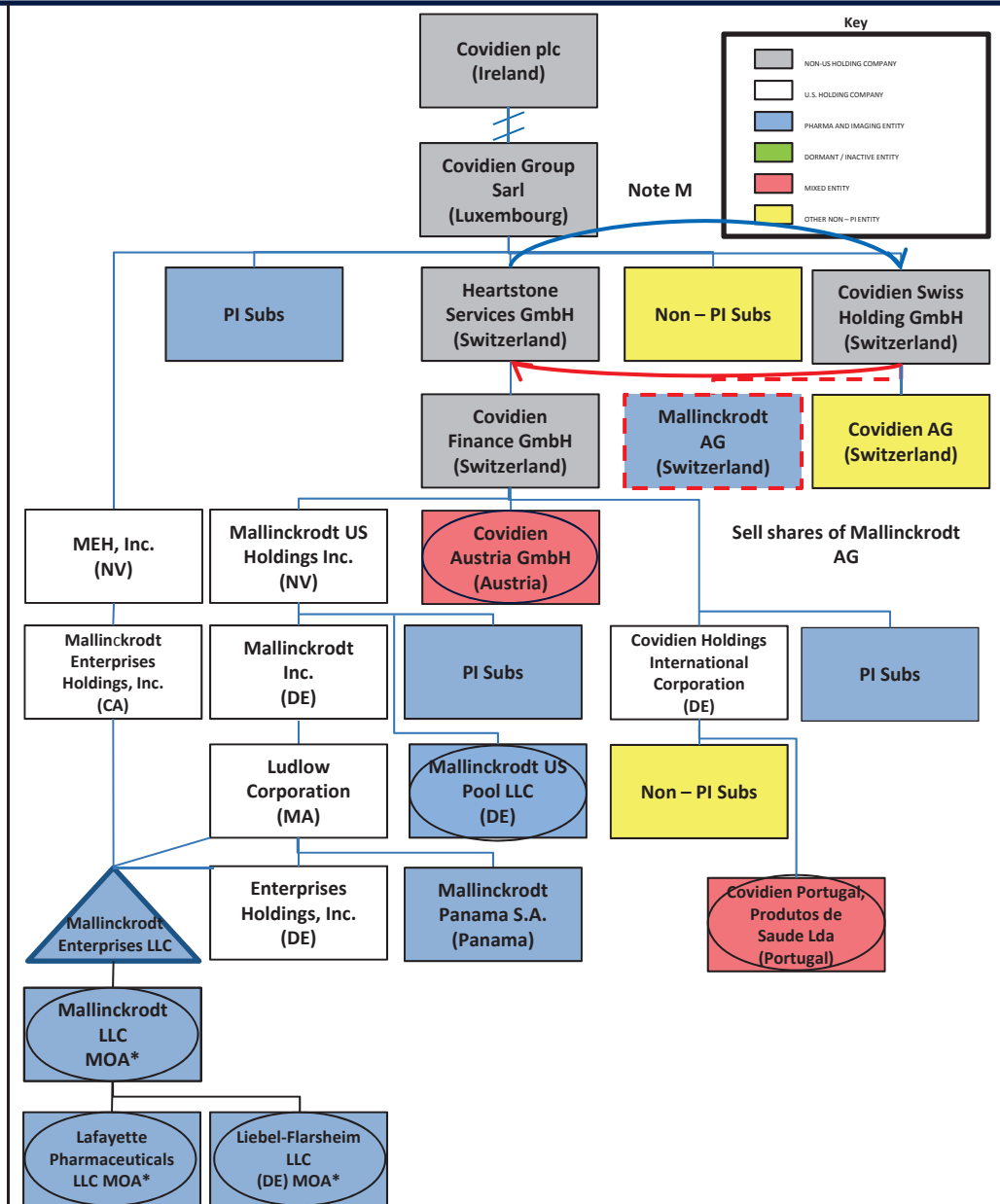
Workstream 5 – CFG Replication and Other Pre-positioning Transactions

B. Step 5.2.2 – Covidien Swiss Holding GmbH sells shares of Mallinckrodt AG to Heartstone Services GmbH

Completed on March 31, 2013

Step 5.2.2

Covidien Swiss Holding GmbH sells shares of Mallinckrodt AG to Heartstone Services GmbH at market value. Heartstone Services GmbH issues Note M to Covidien Swiss Holding GmbH as consideration for the transfer.



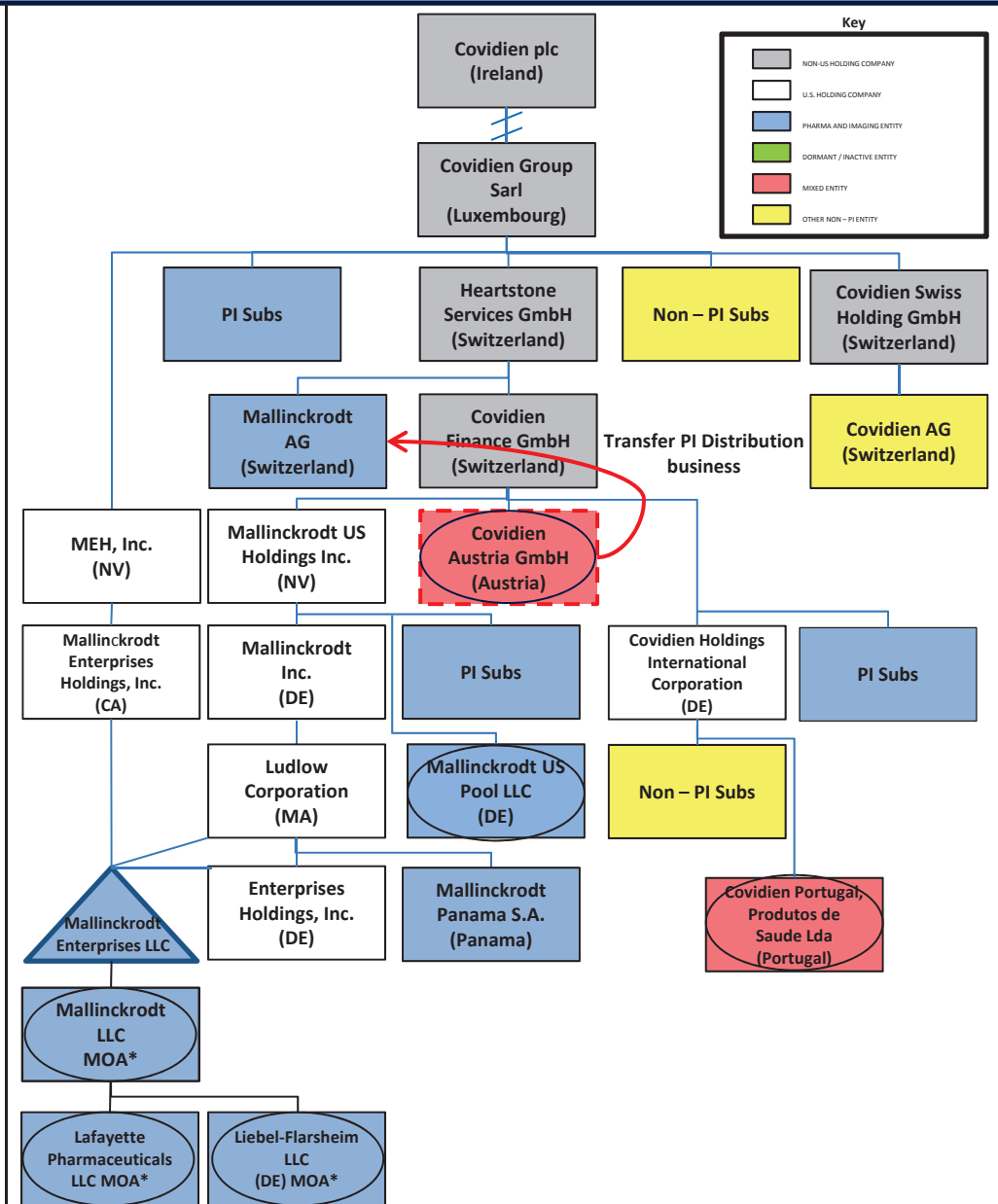
Workstream 5 – CFG Replication and Other Pre-positioning Transactions

B. Step 5.2.3 – Covidien Austria GmbH transfers its PI distribution business

Completed on April 1, 2013

Step 5.2.3

Covidien Austria GmbH transfers its PI distribution business to Mallinckrodt AG.



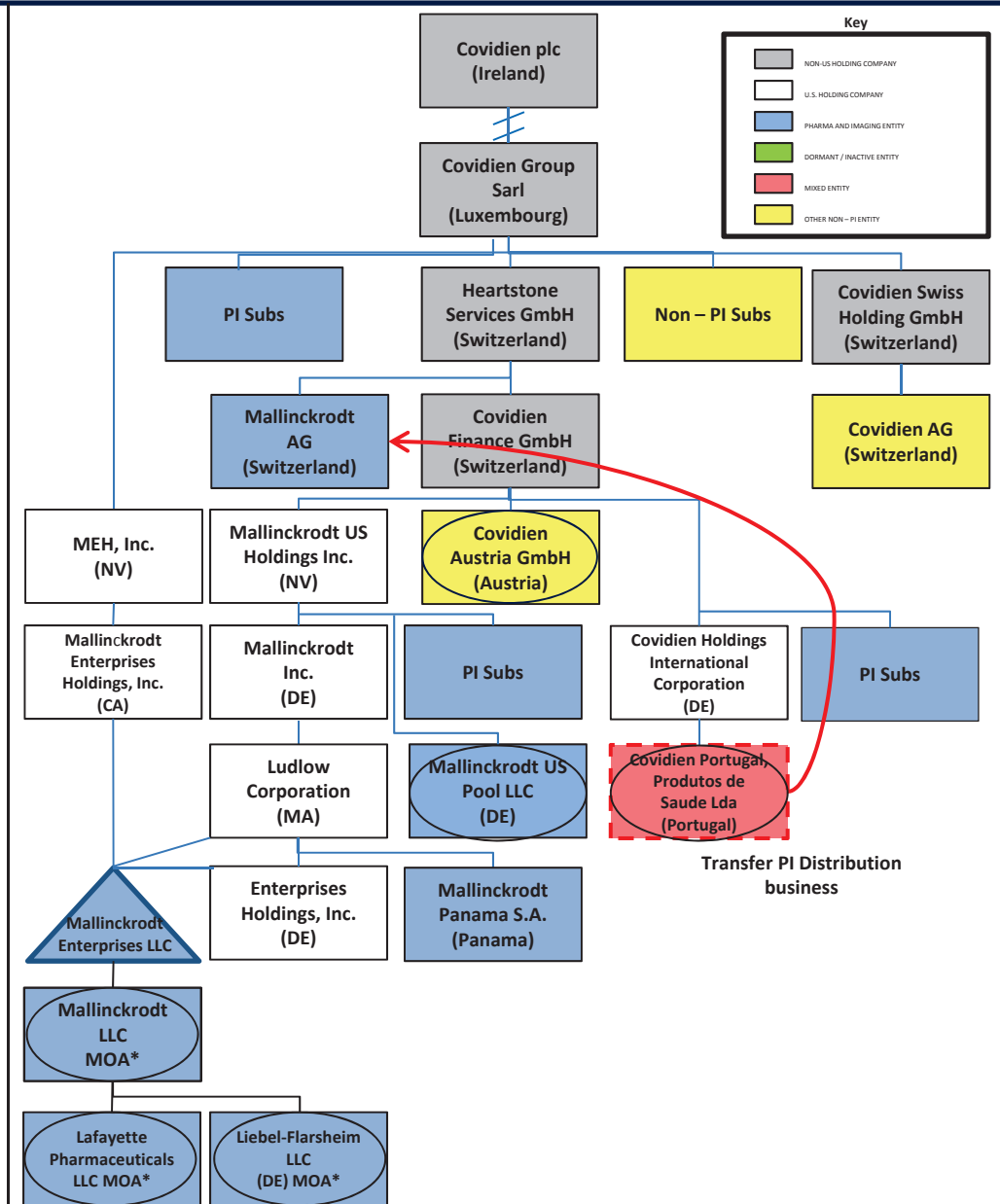
Workstream 5 – CFG Replication and Other Pre-positioning Transactions

B. Step 5.2.4 – Covidien Portugal, Produtos de Saude Lda transfers its PI distribution business

Completed on April 1, 2013

Step 5.2.4

Covidien Portugal, Produtos de Saude Lda transfers its PI distribution business to Mallinckrodt AG.



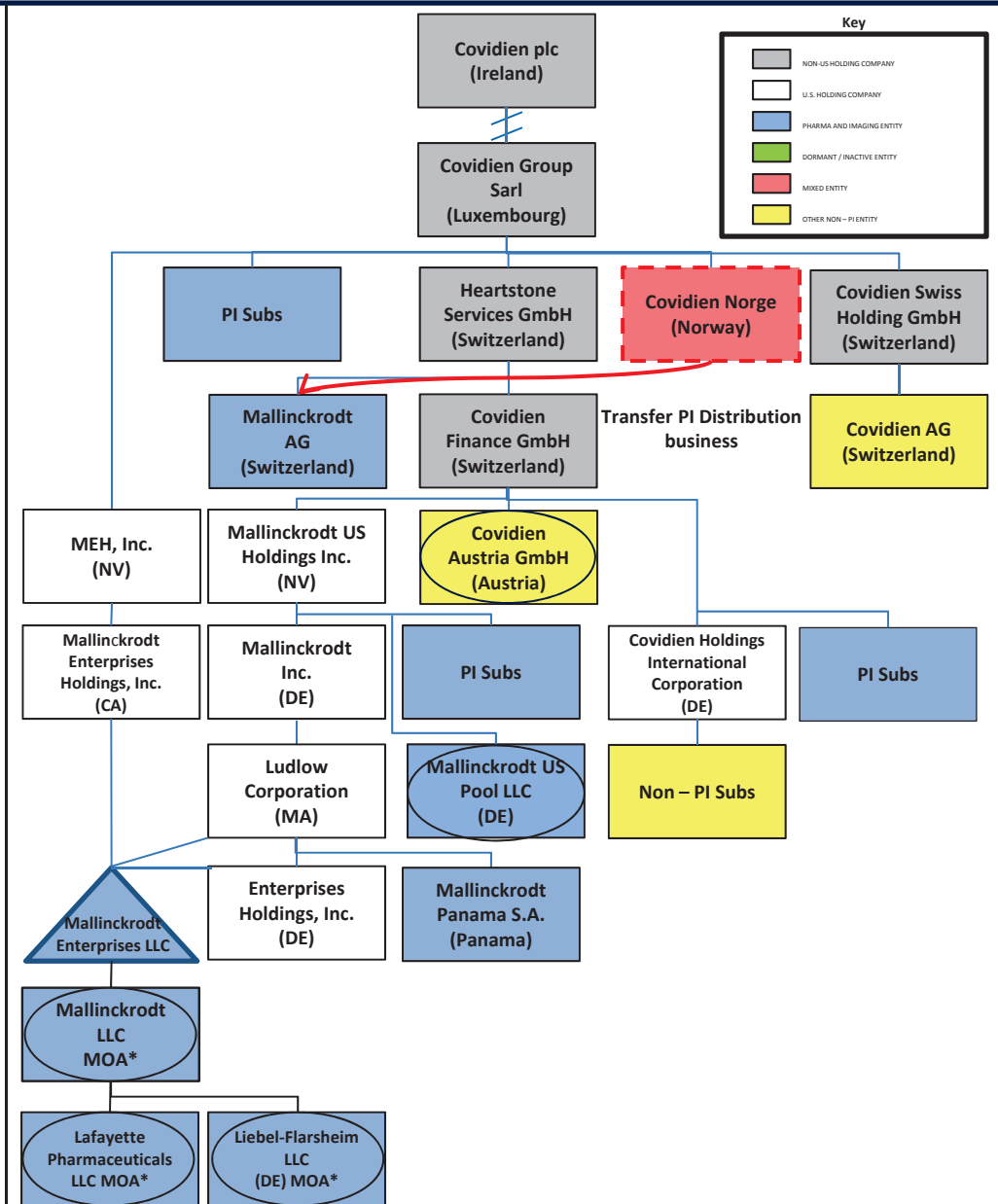
Workstream 5 – CFG Replication and Other Pre-positioning Transactions

B. Step 5.2.5 – Covidien Norge AS transfers its PI distribution business to Mallinckrodt AG

Completed on April 1, 2013

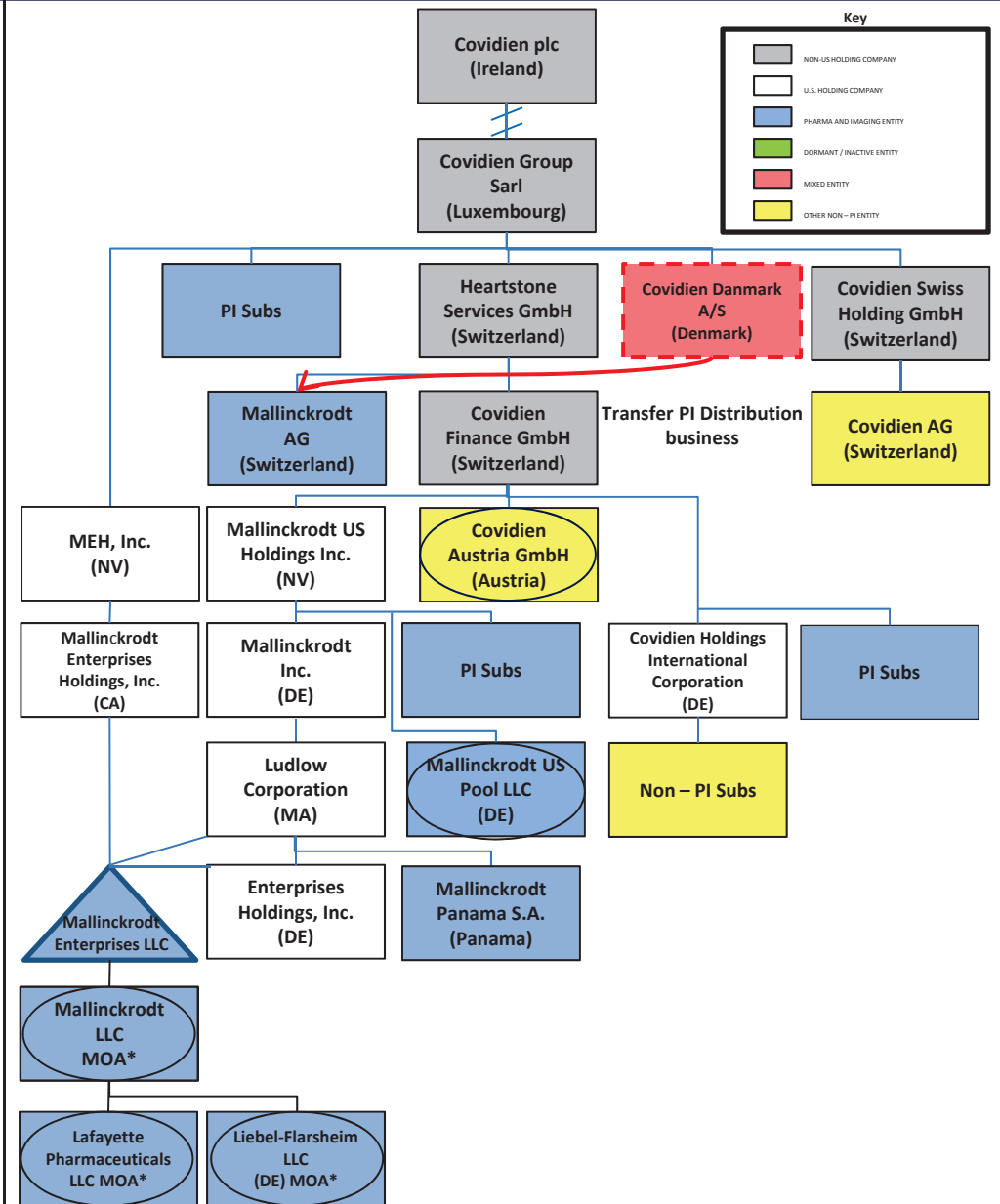
Step 5.2.5

Covidien Norge AS transfers its PI distribution business to Mallinckrodt AG.



B. Step 5.2.6 – Covidien Danmark A/S transfers its PI distribution business to Mallinckrodt AG (continued)

Covidien Danmark A/S transfers its PI distribution business to Mallinckrodt AG.



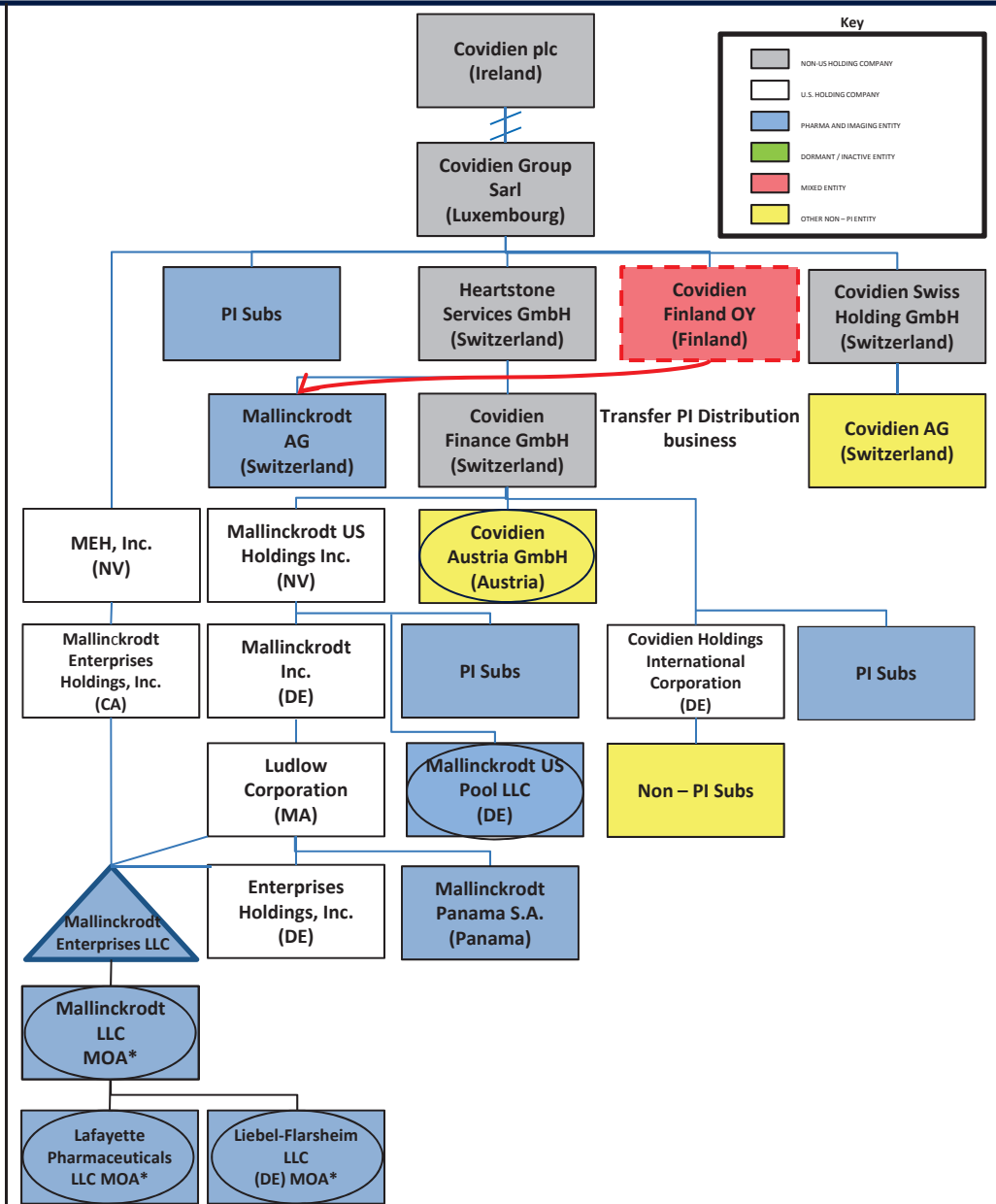
Workstream 5 – CFG Replication and Other Pre-positioning Transactions

B. Step 5.2.7 – Covidien Finland OY transfers its PI distribution business to Mallinckrodt AG

Completed on April 1, 2013

Step 5.2.7

Covidien Finland OY transfers its PI distribution business to Mallinckrodt AG.



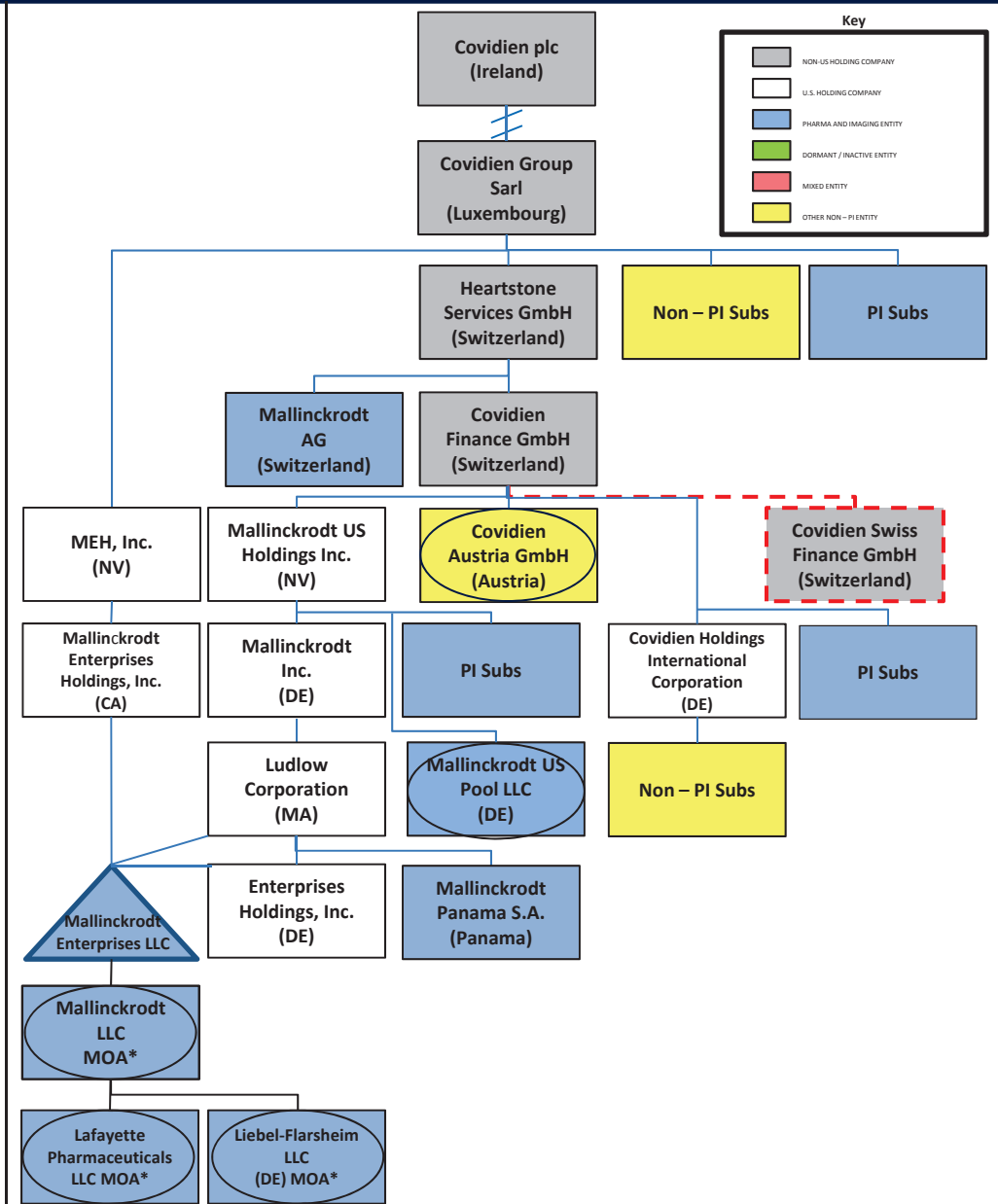
Workstream 5 - CFG Replication and Other Pre-positioning Transactions

B. Step 5.3 – CFG forms Covidien Swiss Finance GmbH

Completed on March 11, 2013

Step 5.3

Covidien Finance GmbH (“CFG”) forms a new Swiss entity (“Covidien Swiss Finance GmbH”).



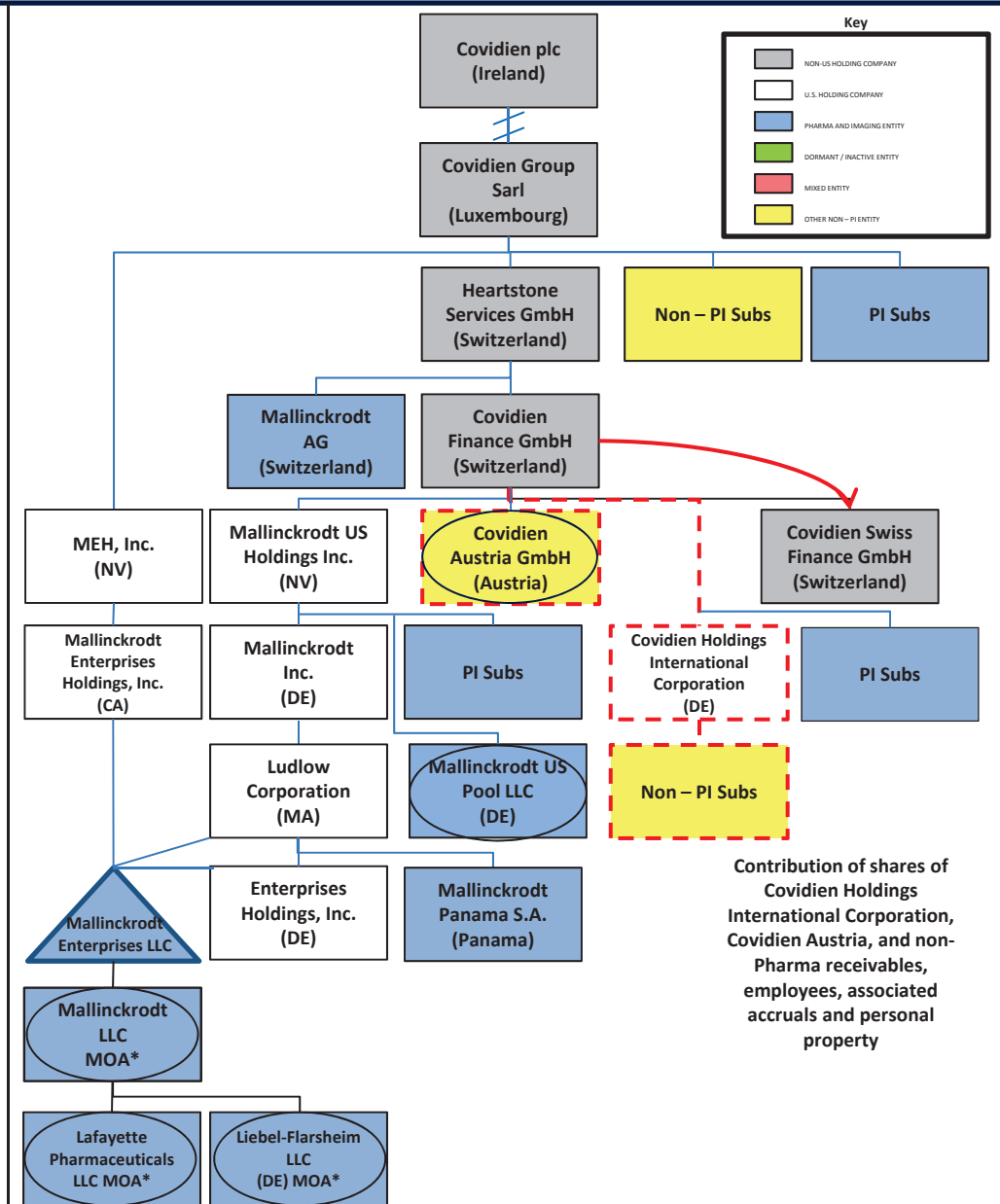
Workstream 5 - CFG Replication and Other Pre-positioning Transactions

B. Step 5.4 – CFG contributes shares to Covidien Swiss Finance GmbH

Completed on June 1, 2013

Step 5.4

CFG contributes the shares of Covidien Holdings International Corporation, Covidien Austria GmbH and the non-Pharma receivables, employees, associated accruals and personal property to Covidien Swiss Finance GmbH at tax book value.



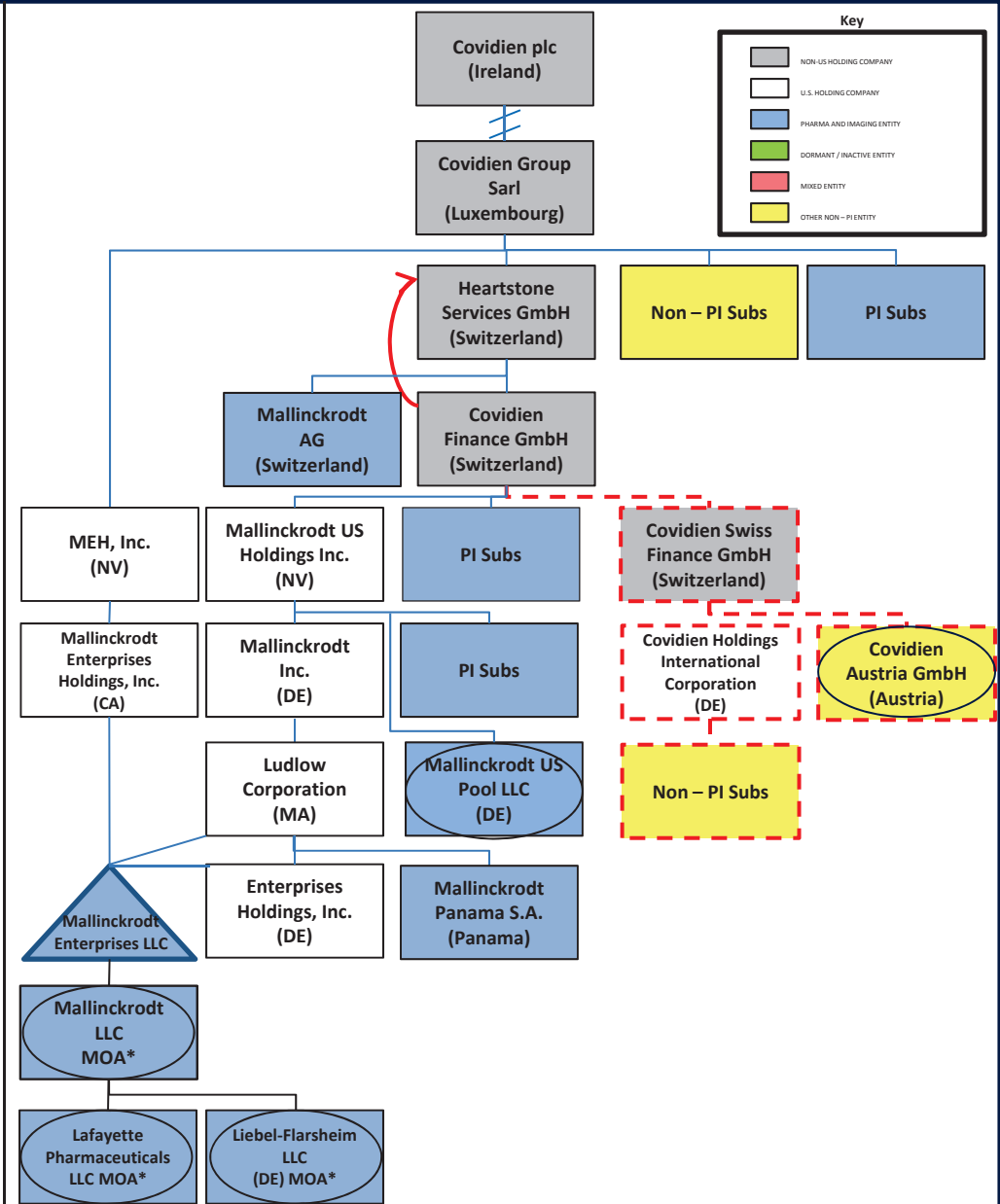
Workstream 5 - CFG Replication and Other Pre-positioning Transactions

B. Step 5.5 – CFG distributes Covidien Swiss Finance GmbH to Heartstone

Completed on June 3, 2013

Step 5.5

CFG distributes the shares of Covidien Swiss Finance GmbH to Heartstone Services GmbH at tax book value.



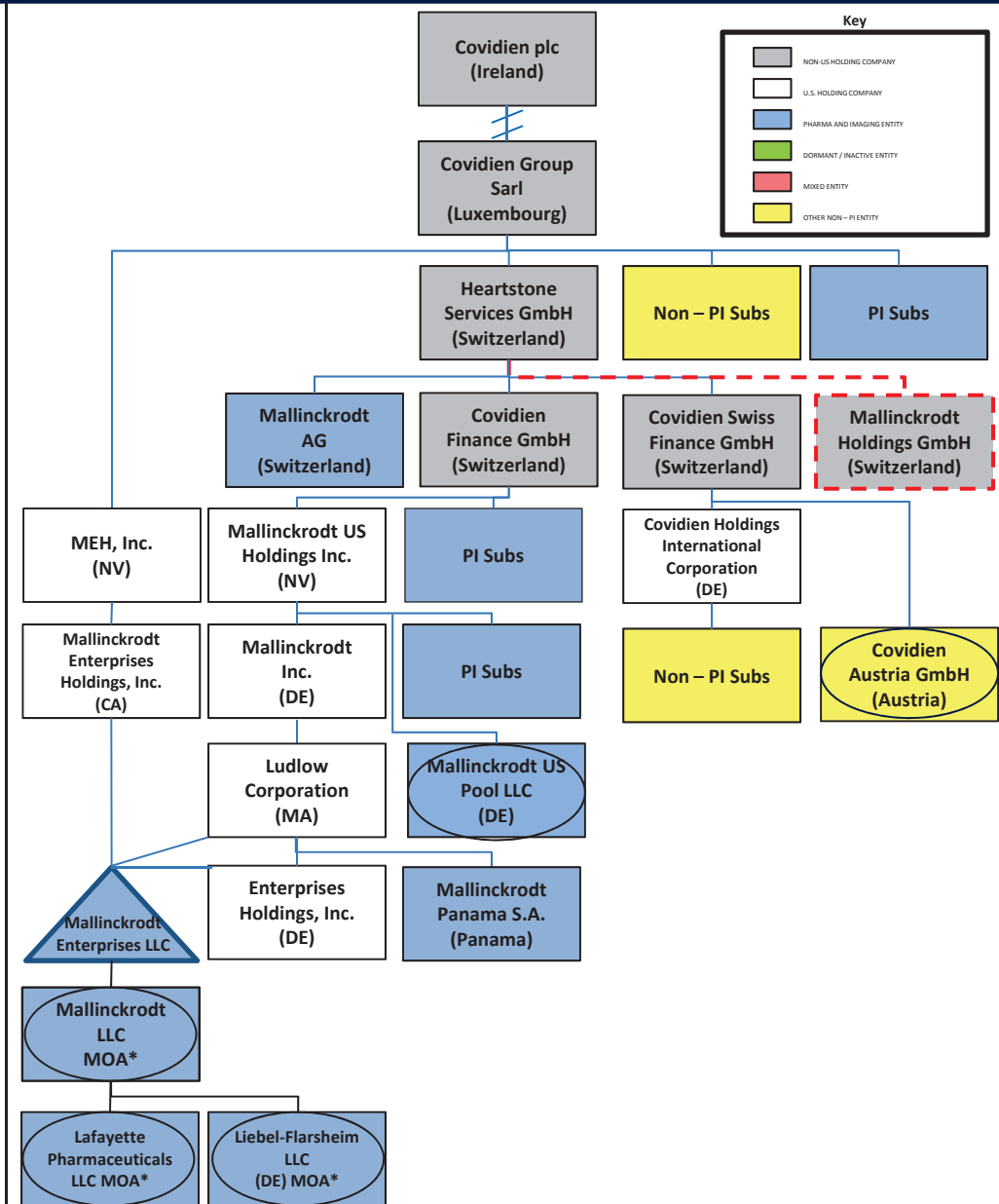
Workstream 5 - CFG Replication and Other Pre-positioning Transactions

B. Step 5.6 – Heartstone forms Mallinckrodt Holdings GmbH

Completed on March 11, 2013

Step 5.6

Heartstone Services GmbH forms a new Swiss entity (“Mallinckrodt Holdings GmbH”).



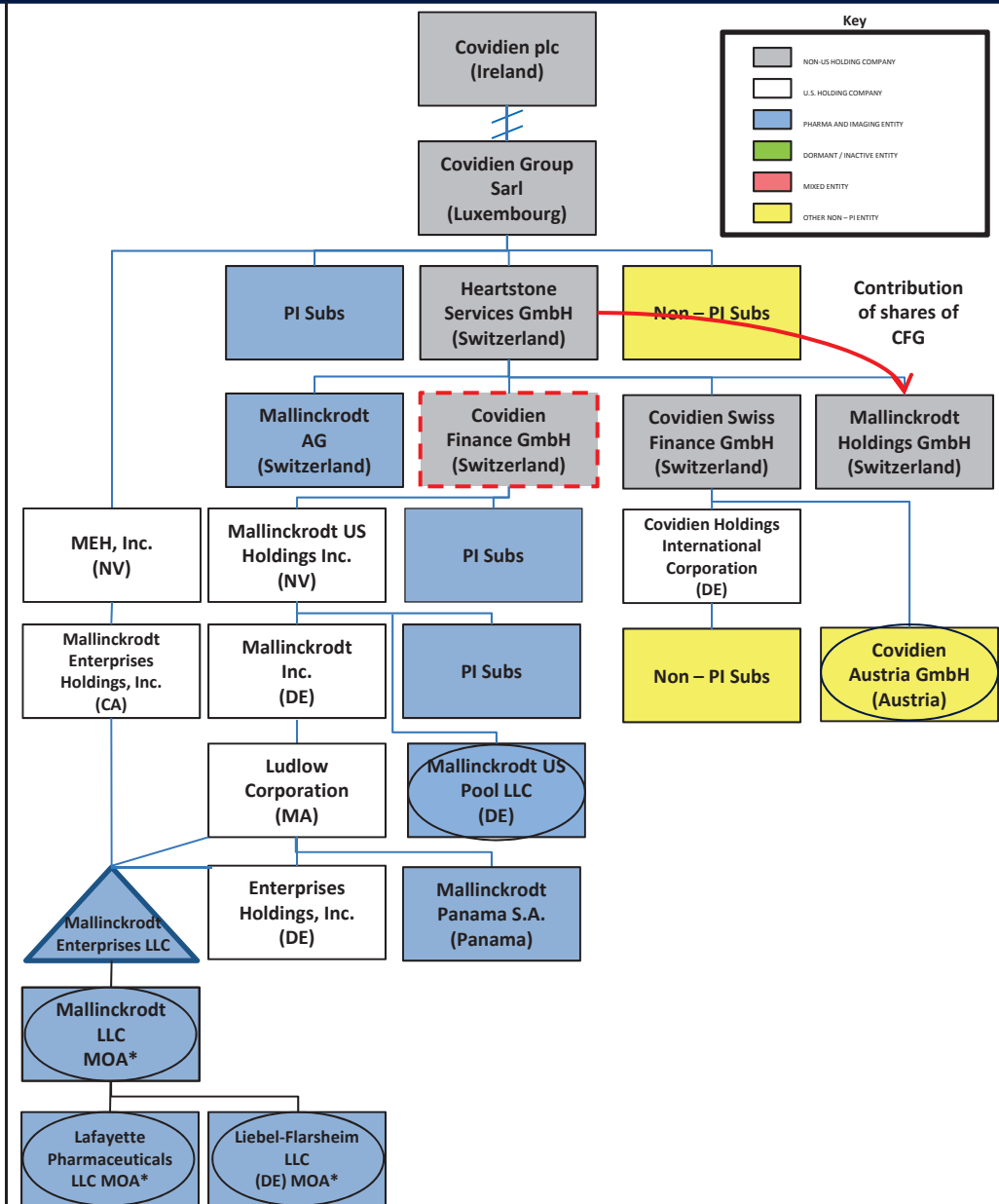
Workstream 5 - CFG Replication and Other Pre-positioning Transactions

B. Step 5.7 – Heartstone contributes shares of CFG to Mallinckrodt Holdings GmbH

Completed on June 3, 2013

Step 5.7

Heartstone Services GmbH contributes the shares of CFG to Mallinckrodt Holdings GmbH at tax book value.



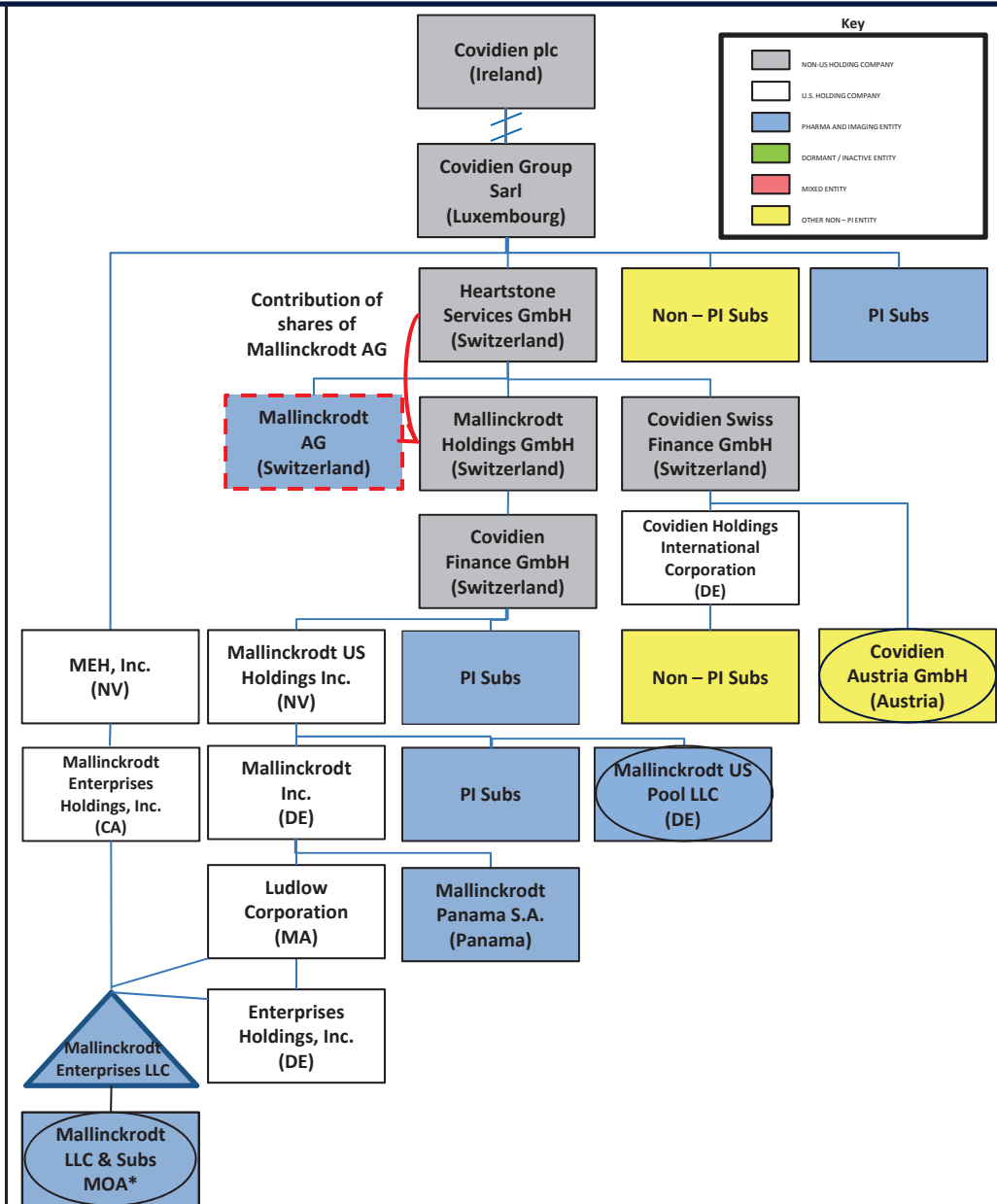
Workstream 5 - CFG Replication and Other Pre-positioning Transactions

B. Step 5.7.1 – Heartstone Services GmbH contributes the shares of Mallinckrodt AG

Completed on June 3, 2013

Step 5.7.1

Heartstone Services GmbH contributes the shares of Mallinckrodt AG to Mallinckrodt Holdings GmbH at tax book value.



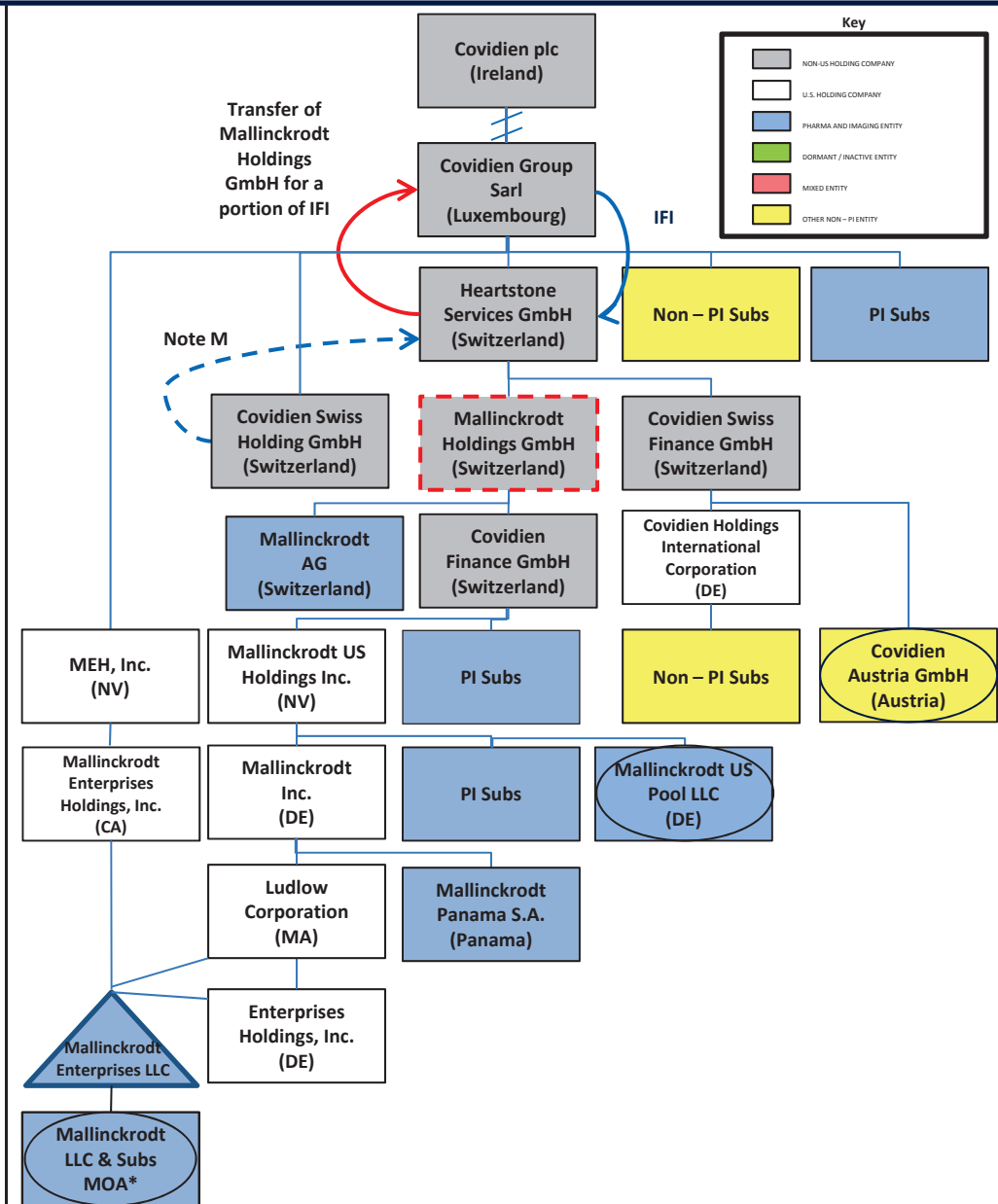
Workstream 5 - CFG Replication and Other Pre-positioning Transactions

B. Step 5.8 – Heartstone Services GmbH transfer the shares of Mallinckrodt Holdings GmbH to Covidien Sarl

Completed on June 3, 2013

Step 5.8

Heartstone Services GmbH transfers the shares of Mallinckrodt Holdings GmbH at tax book value and novates its liability under Note M to Covidien Sarl for a portion of the Interest Free Instrument ("IFI").



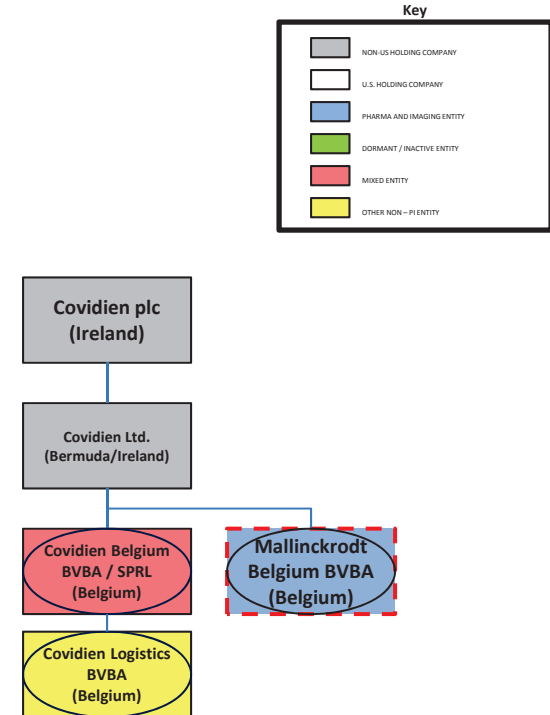
Workstream 5 - CFG Replication and Other Pre-positioning Transactions

B. Step 5.9.1 – Covidien Ltd. forms Mallinckrodt Belgium BVBA

Completed on November 15, 2012

Step 5.9.1

Covidien Ltd. forms a new Belgian entity (“Mallinckrodt Belgium BVBA”).



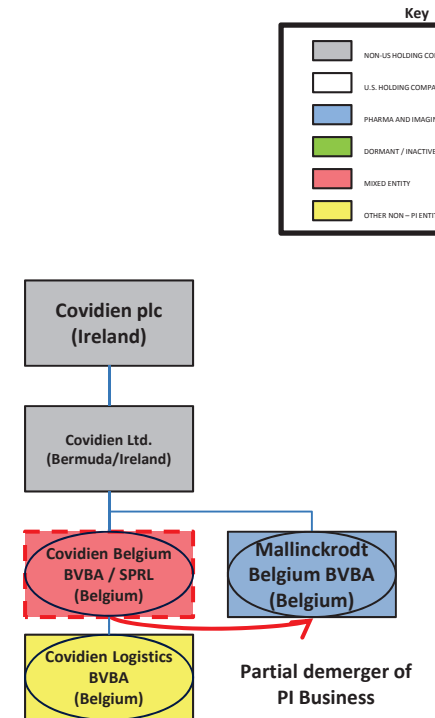
Workstream 5 - CFG Replication and Other Pre-positioning Transactions

B. Step 5.9.2 – Covidien Belgium BVBA / transfers its PI business to Mallinckrodt Belgium BVBA

Completed on March 30, 2013

Step 5.9.2

Covidien Belgium BVBA / SPRL transfers its Pharma and Imaging business to Mallinckrodt Belgium BVBA under a partial demerger. Mallinckrodt Belgium BVBA issues shares to Covidien Ltd. as a result of the partial demerger.



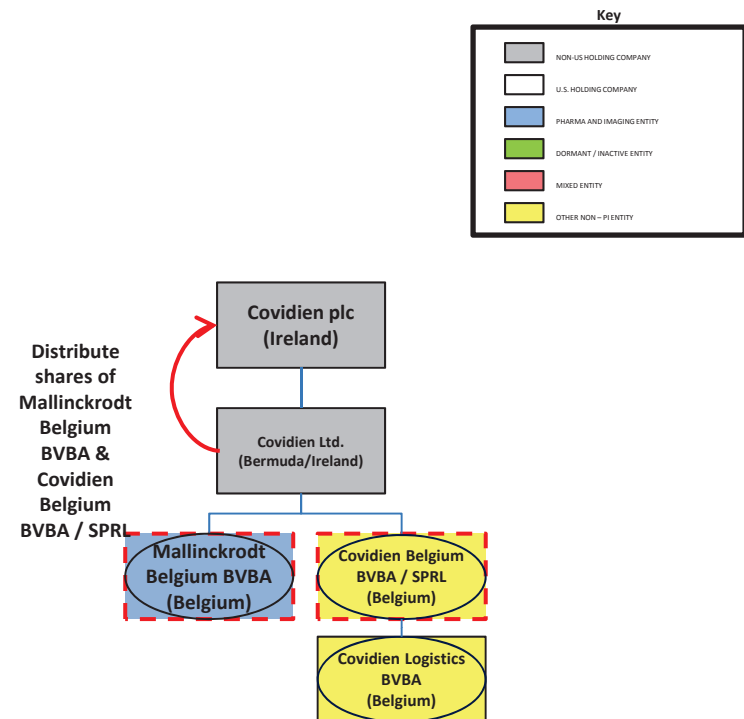
Workstream 5 - CFG Replication and Other Pre-positioning Transactions

B. Step 5.9.3 – Covidien Ltd. distributes its interest in Mallinckrodt Belgium BVBA and Covidien Belgium BVBA / SPRL to plc

Completed on June 25, 2013

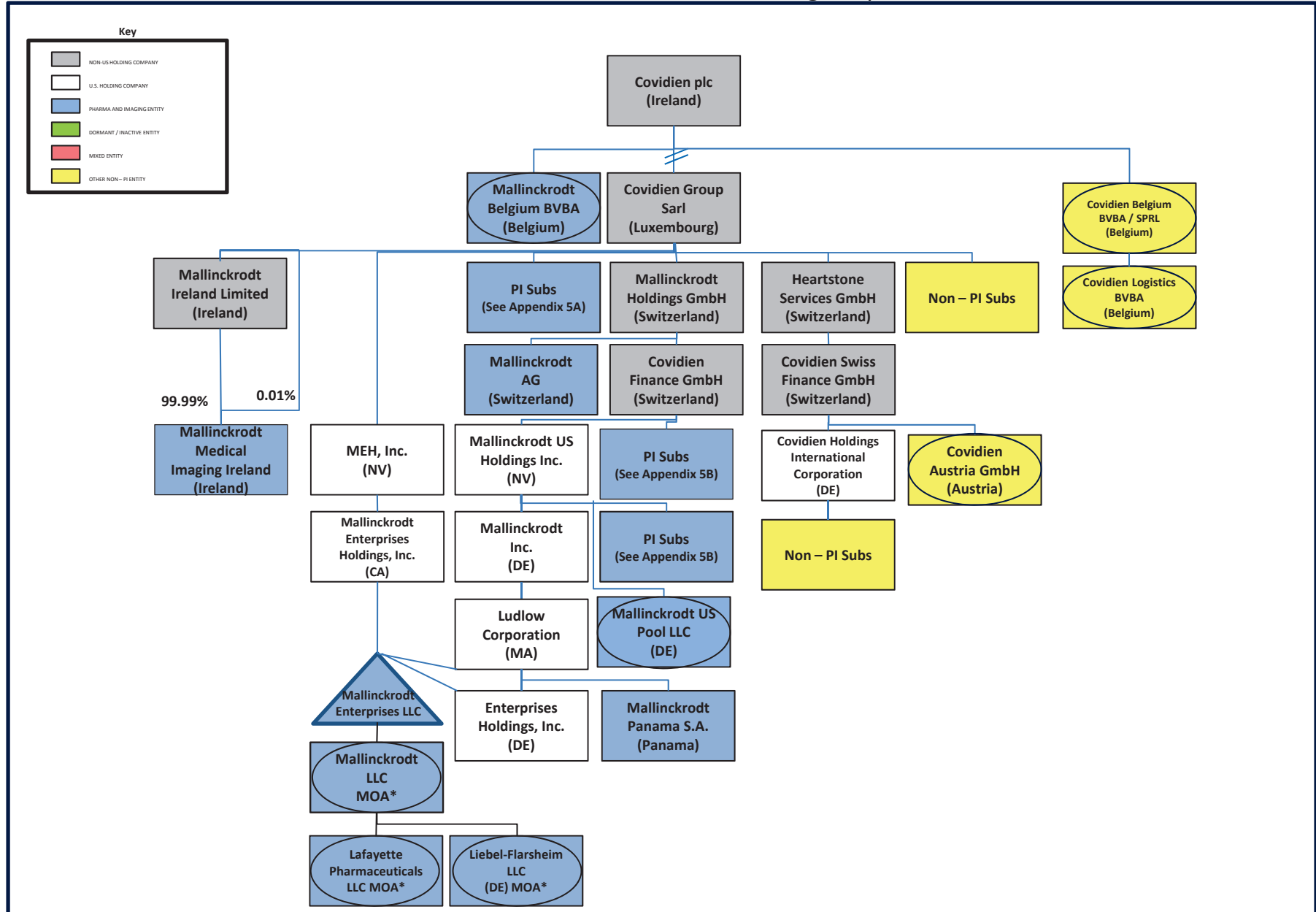
Step 5.9.3

Covidien Ltd. distributes its interest in Mallinckrodt Belgium BVBA and Covidien Belgium BVBA / SPRL to plc.



Workstream 5 - CFG Replication and Other Pre-positioning Transactions

C. Resulting Simplified Structure at end of Workstream 5

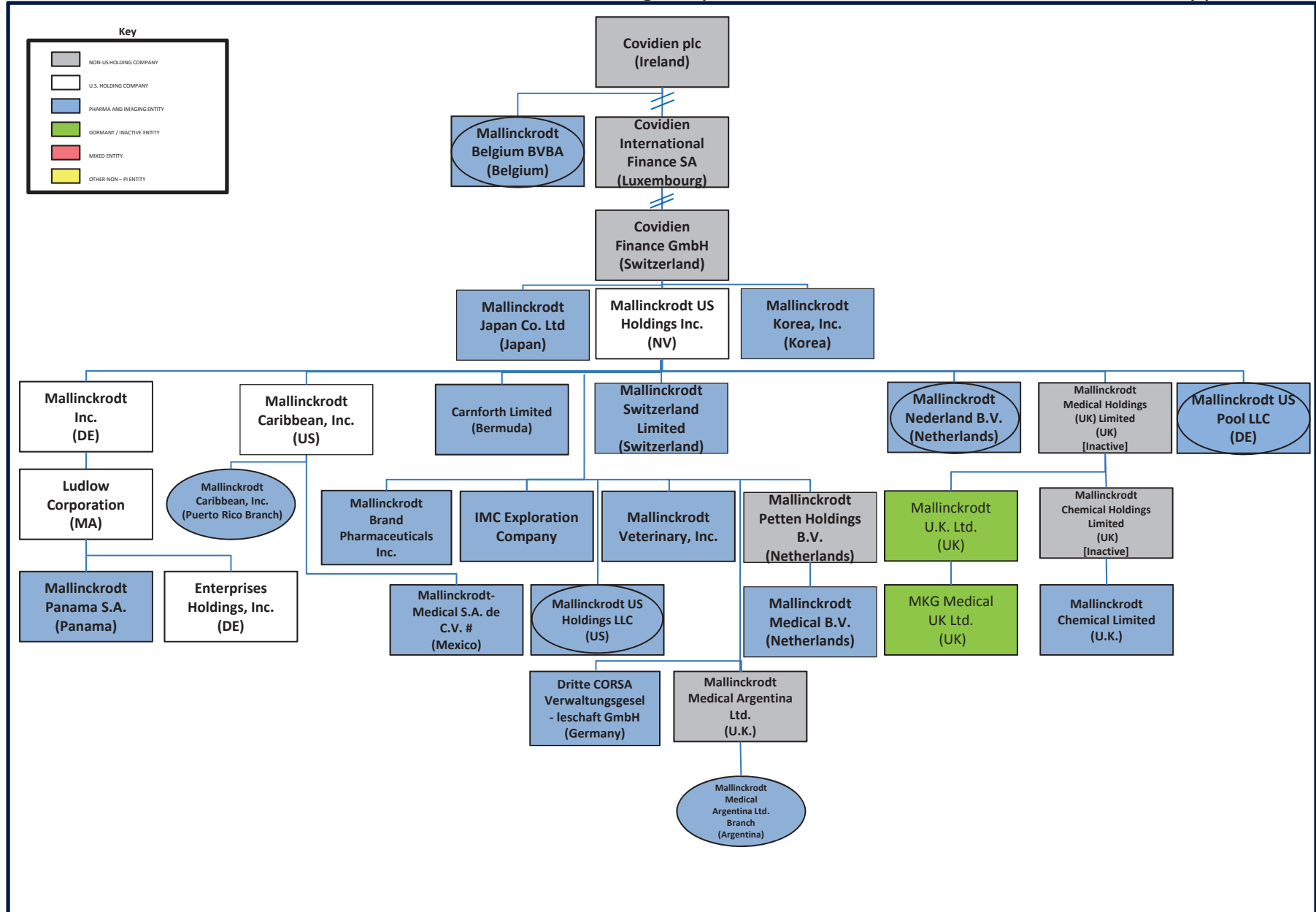


C. Resulting Simplified Structure at end of Workstream 5 – Appendix 5A



Workstream 5 - CFG Replication and Other Pre-positioning Transactions

C. Resulting Simplified Structure at end of Workstream 5 – Appendix 5B

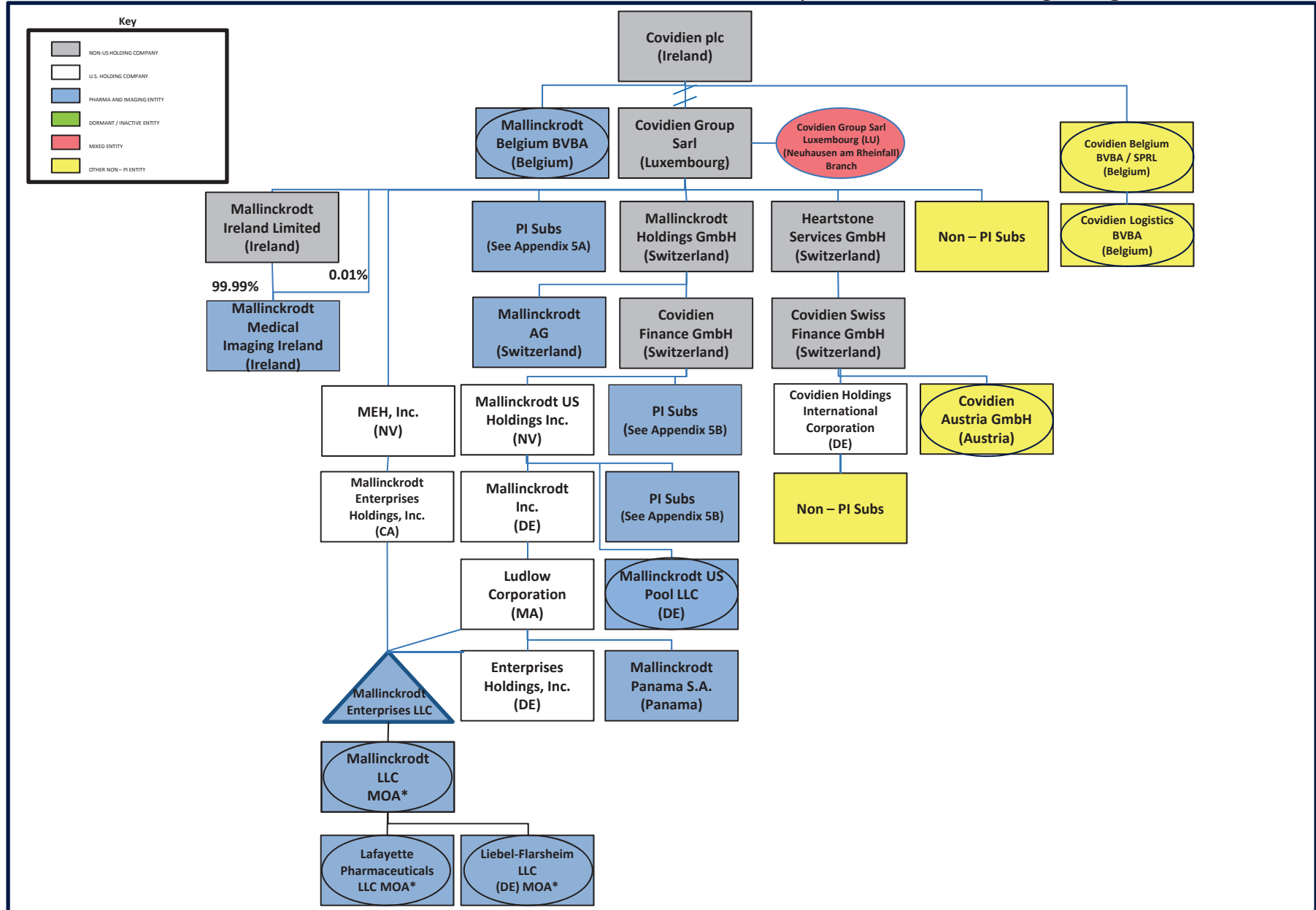


Workstream 6 – Sarl & Swiss Branch Replication

- A. Simplified Structure at beginning of Workstream 6
- B. Proposed Transaction
- C. Simplified Structure at end of Workstream 6

Workstream 6 - Sarl & Swiss Branch Replication

A. Simplified Structure at beginning of Workstream 6



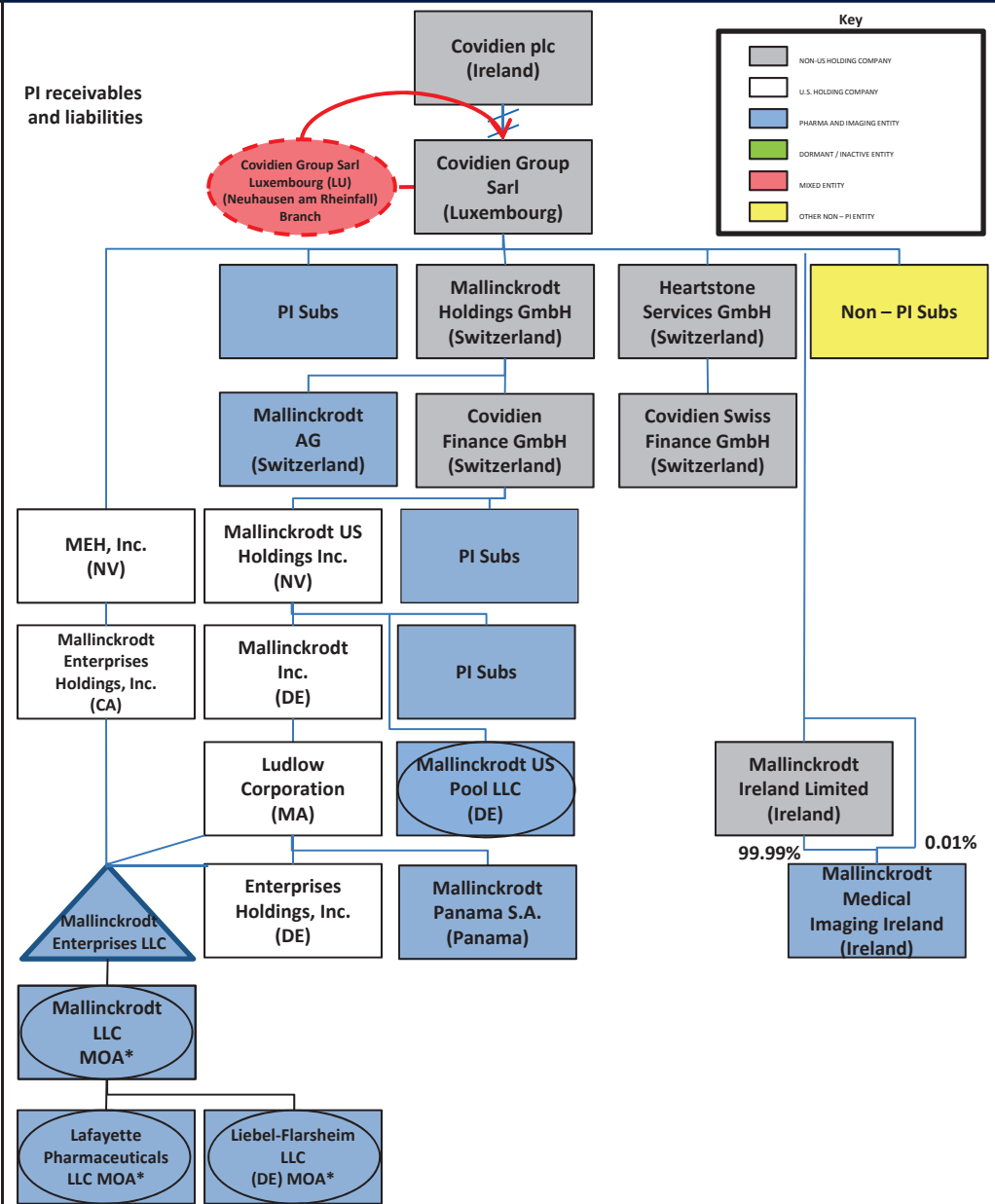
Workstream 6 - Sarl & Swiss Branch Replication

B. Step 6.1 – Swiss Branch allocates PI receivables and liabilities to Sarl

Completed on June 6, 2013

Step 6.1

Swiss Branch allocates PI receivables and liabilities to Sarl at tax book value.



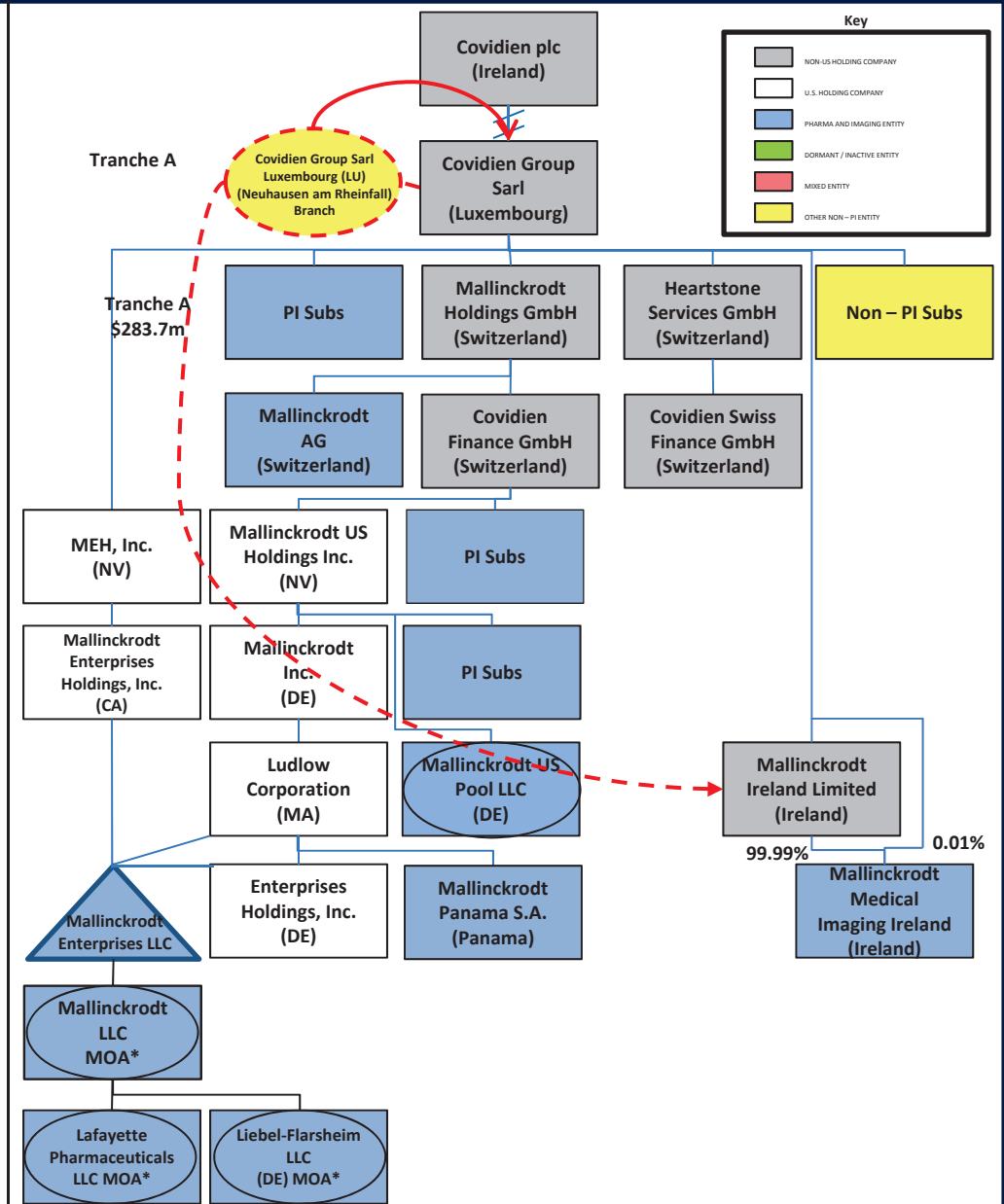
Workstream 6 - Sarl & Swiss Branch Replication

Step 6.1.1 – Swiss Branch allocates Tranche A to Covidien Group Sarl

Completed on June 6, 2013

Step 6.1.1

Swiss Branch allocates Tranche A to Covidien Group Sarl at tax book value.



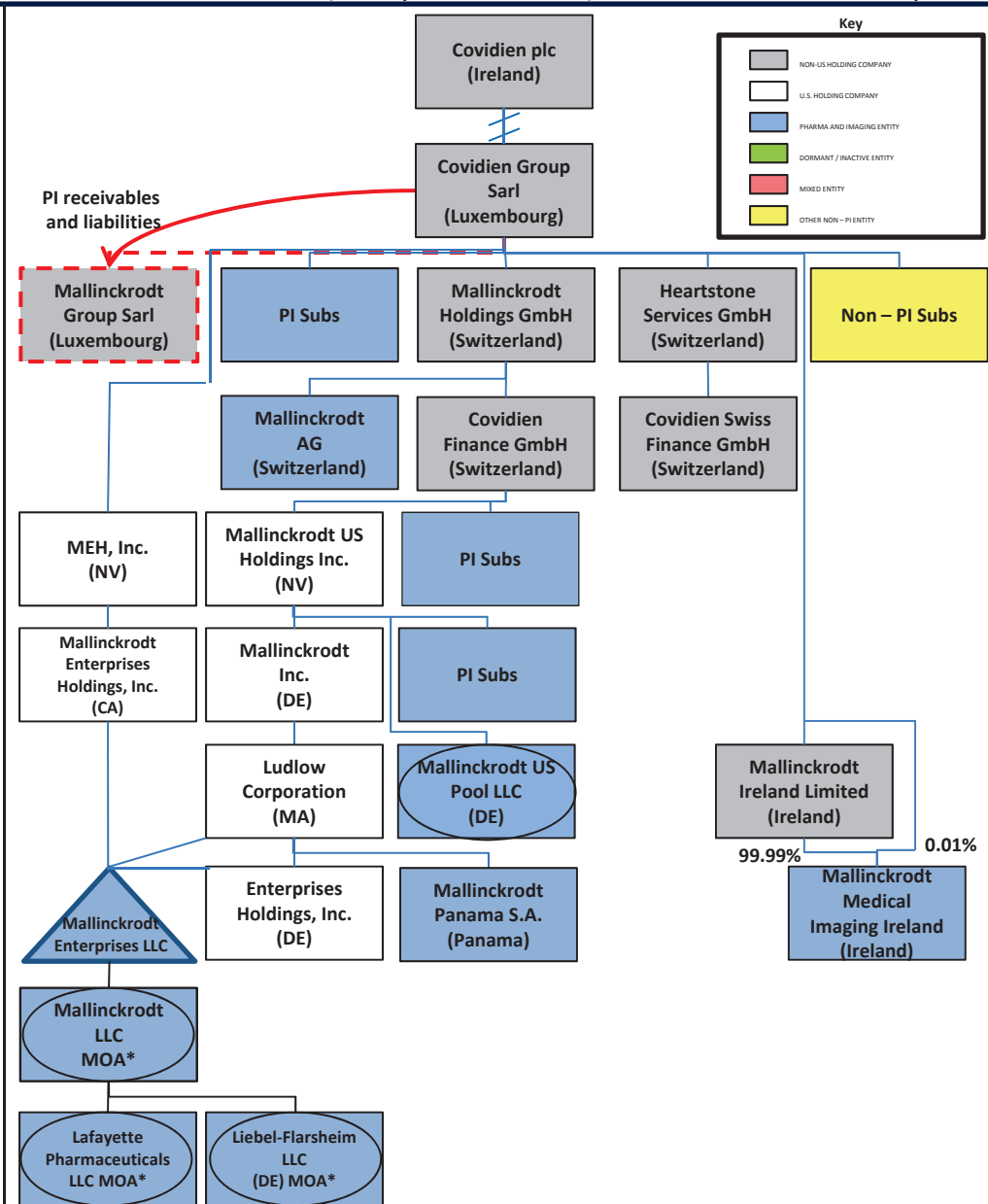
Workstream 6 - Sarl & Swiss Branch Replication

B. Step 6.2 – Sarl contributes PI receivables and liabilities (except Tranche A) to Mallinckrodt Group Sarl

Completed on June 6, 2013

Step 6.2

Sarl contributes all PI receivables and liabilities (except Tranche A) to Mallinckrodt Group Sarl at tax book value for an issue of shares.



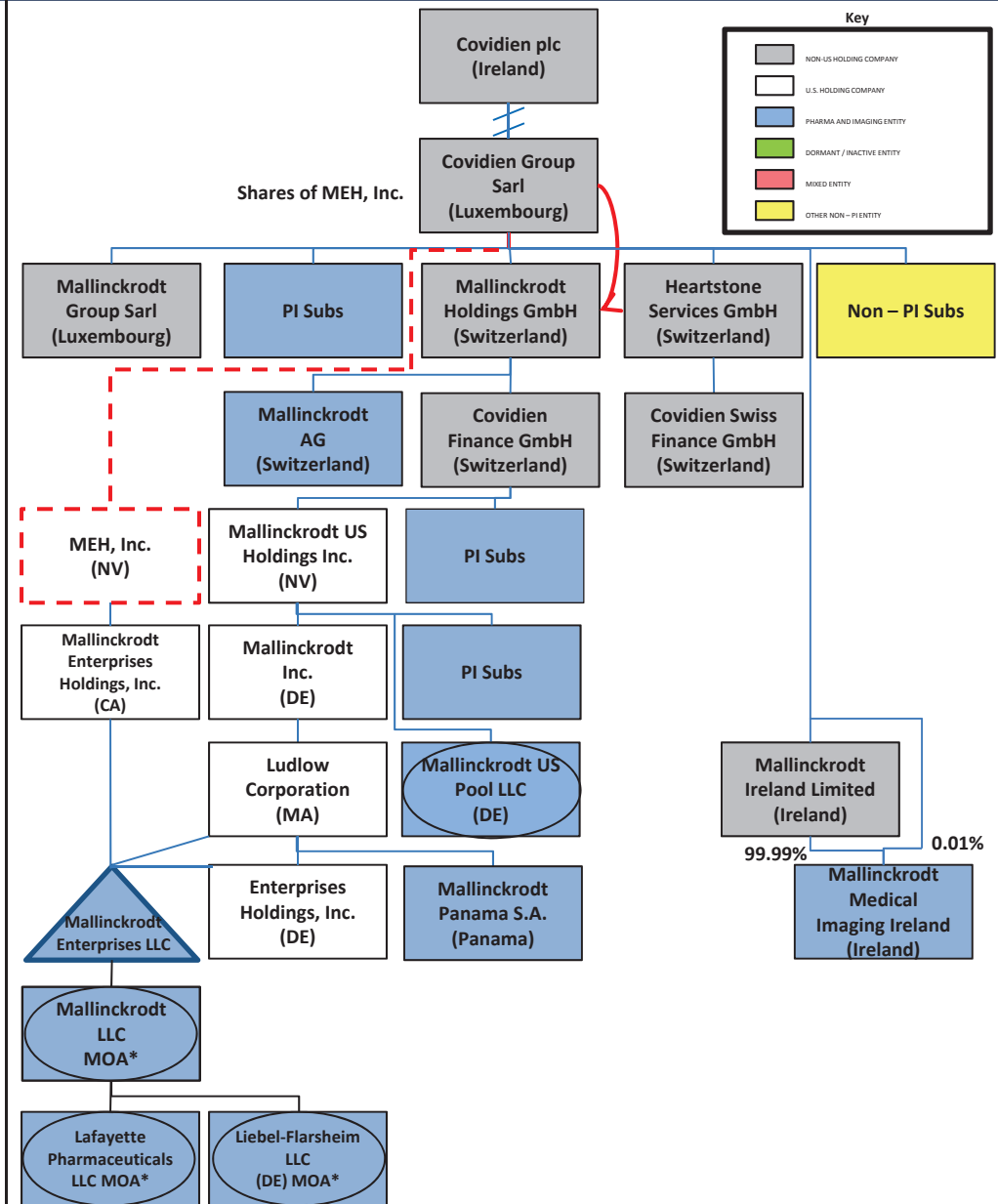
Workstream 6 - Sarl & Swiss Branch Replication

B. Step 6.2.1 – Sarl contributes MEH, Inc. to Mallinckrodt Holdings GmbH

Completed on June 5, 2013

Step 6.2.1

Sarl contributes MEH, Inc. to Mallinckrodt Holdings GmbH at tax book value.



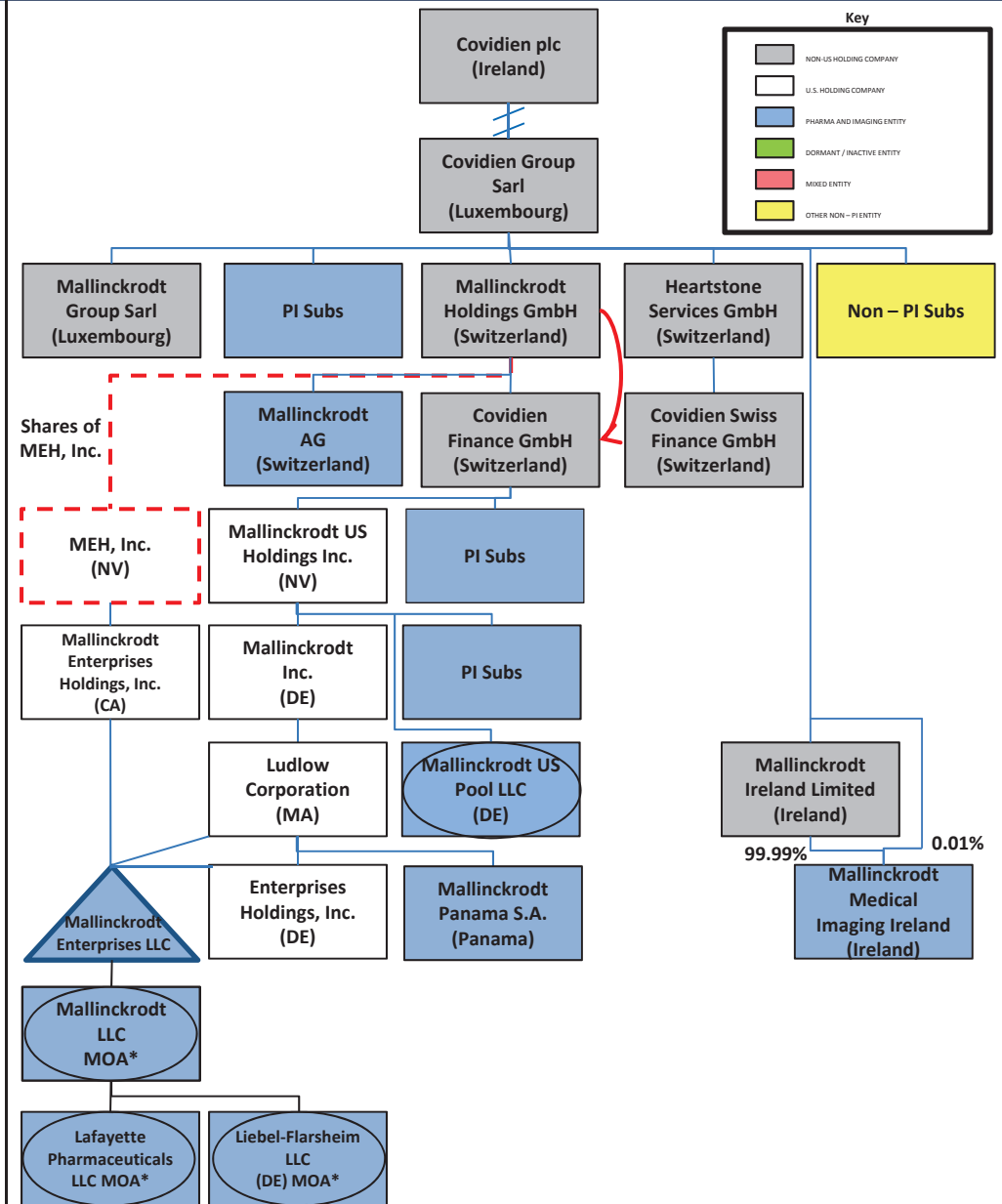
Workstream 6 - Sarl & Swiss Branch Replication

B. Step 6.2.2 - Mallinckrodt Holdings GmbH contributes MEH, Inc. to CFG

Completed on June 5, 2013

Step 6.2.2

Mallinckrodt Holdings GmbH contributes MEH, Inc. to CFG at tax book value.



Workstream 6 - Sarl & Swiss Branch Replication

B. Step 6.3 – Mallinckrodt Group Sarl forms a new Swiss Branch (“Mallinckrodt Swiss Branch”) and allocates PI receivables

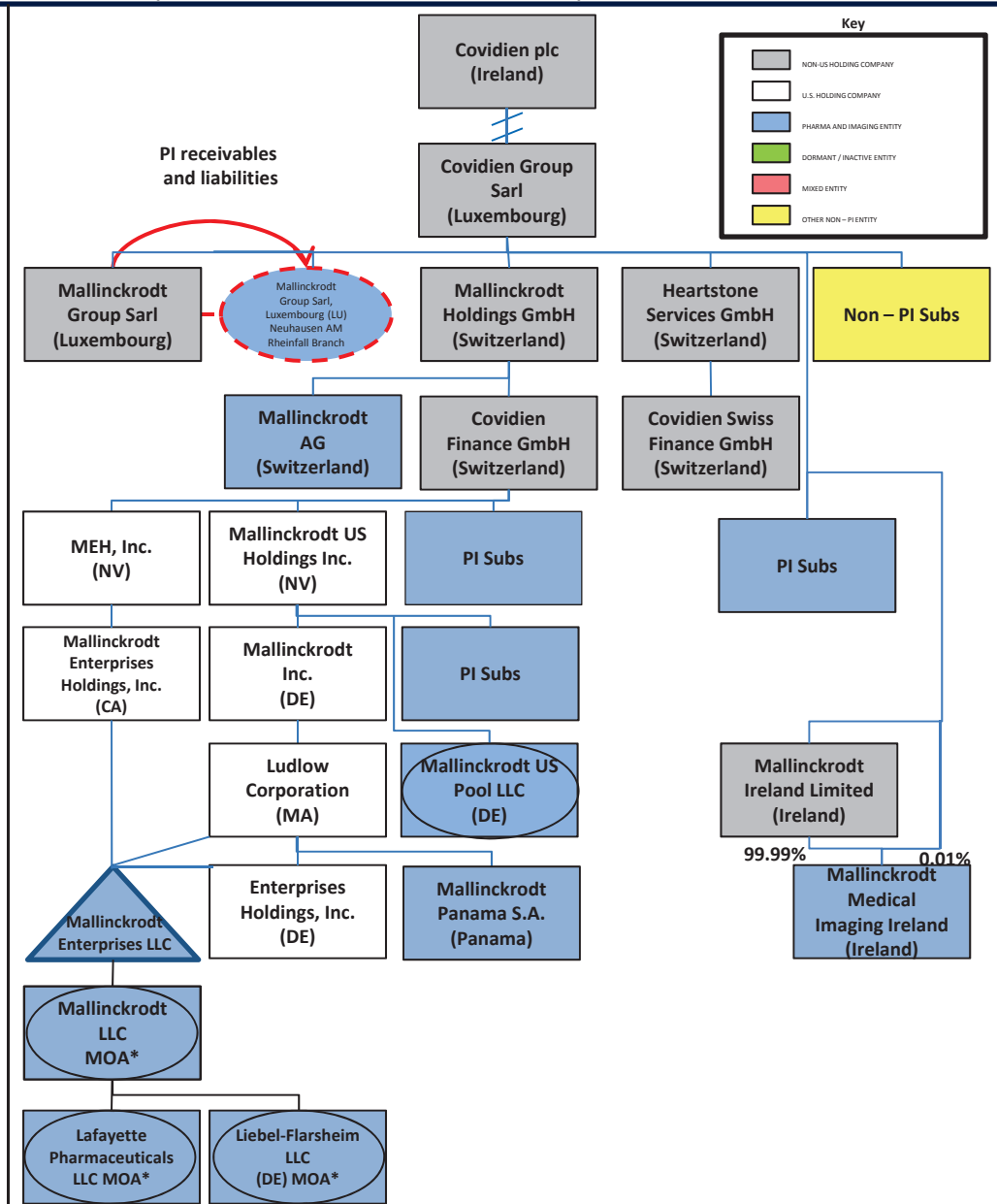
Step 6.3

Completed on March 20, 2013

- (a) Mallinckrodt Group Sarl forms a new Swiss Branch (“Mallinckrodt Swiss Branch”)

Completed on June 6, 2013

- (b) Mallinckrodt Group Sarl allocates PI receivables and liabilities to Mallinckrodt Swiss Branch at tax book value



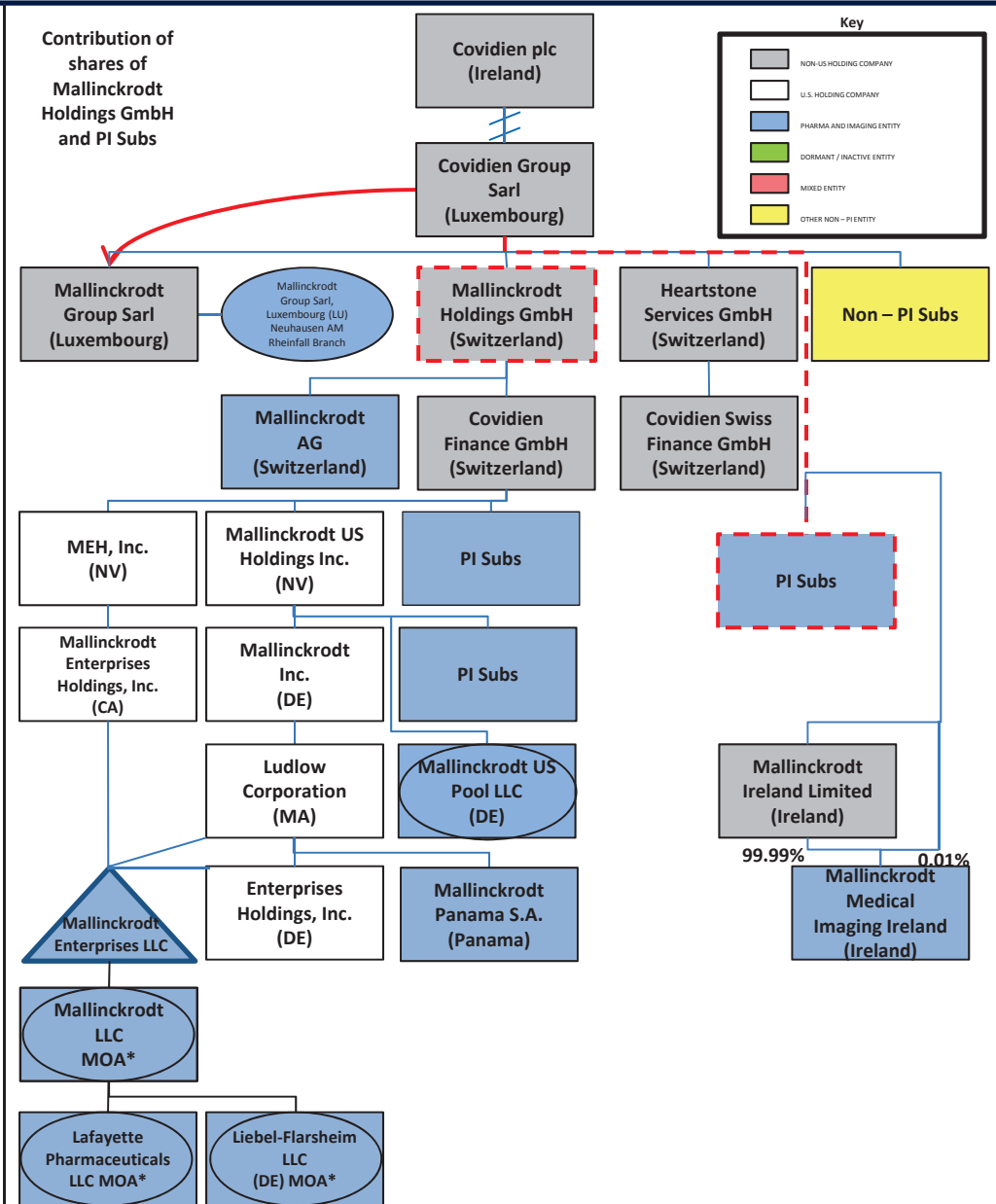
Workstream 6 - Sarl & Swiss Branch Replication

B. Step 6.4.0 – Sarl contributes shares of Mallinckrodt Holdings GmbH and PI Subs to Mallinckrodt Group Sarl

Completed on June 6, 2013

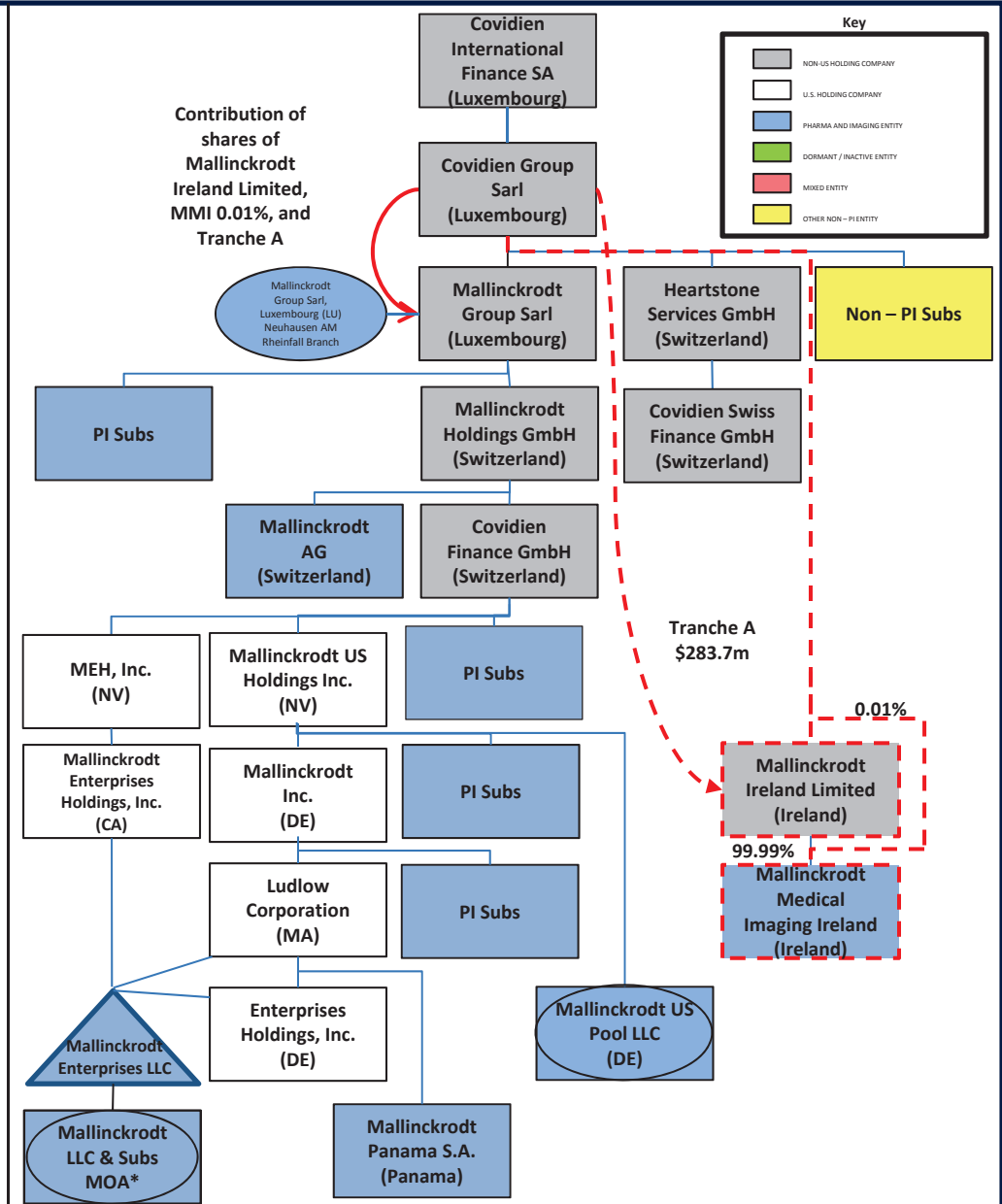
Step 6.4.0

Sarl contributes the shares of Mallinckrodt Holdings GmbH and PI Subs to Mallinckrodt Group Sarl in three separate contribution agreements (i) Mallinckrodt UK Commercial Ltd. at fair market value for no issue of shares, (ii) Mallinckrodt Saglik at fair market value for an issue of shares, and (iii) the remainder of the PI subs and Mallinckrodt Holdings GmbH at fair market value (except for Mallinckrodt do Brasil Ltda which is contributed at book value and Mallinckrodt Spain S.L. which will be for USD 1 consideration) for an issue of shares.



Step 6.4.0.1 - Covidien Group Sarl contributes the shares of Mallinckrodt Ireland Limited, MMII 0.01%, and Tranche A

Covidien Group Sarl contributes the shares of Mallinckrodt Ireland Limited (at fair market value) and MMII 0.01% (share held on trust for Mallinckrodt Ireland Limited) and Tranche A (at tax book value) to Mallinckrodt Group Sarl in exchange for an issue of shares to Covidien Group Sarl.



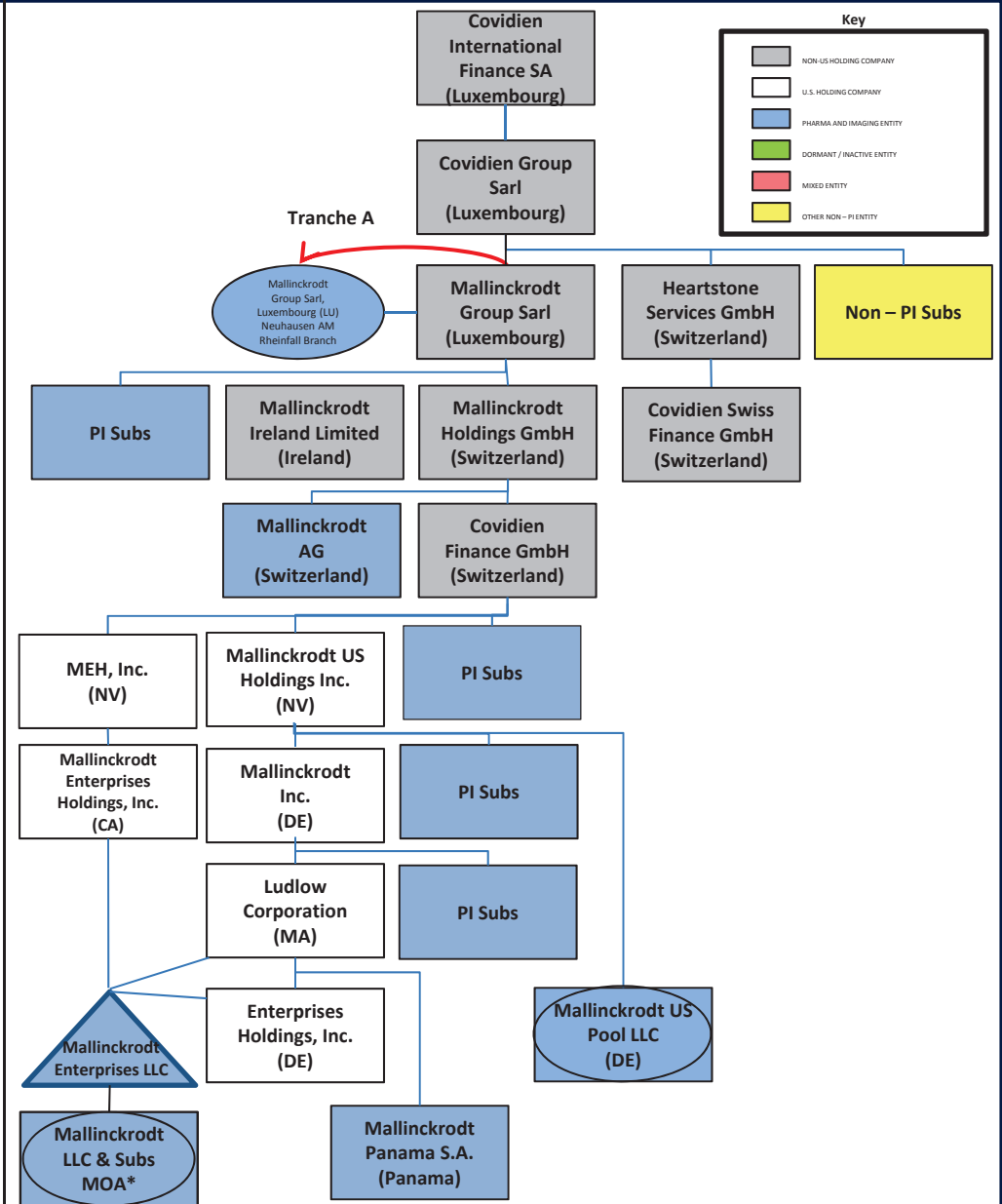
Workstream 6 - Sarl & Swiss Branch Replication

Step 6.4.0.2 - Mallinckrodt Sarl allocates Tranche A to Mallinckrodt Swiss branch

Completed on June 6, 2013

Step 6.4.0.2

Mallinckrodt Sarl allocates Tranche A to Mallinckrodt Swiss branch at tax book value.



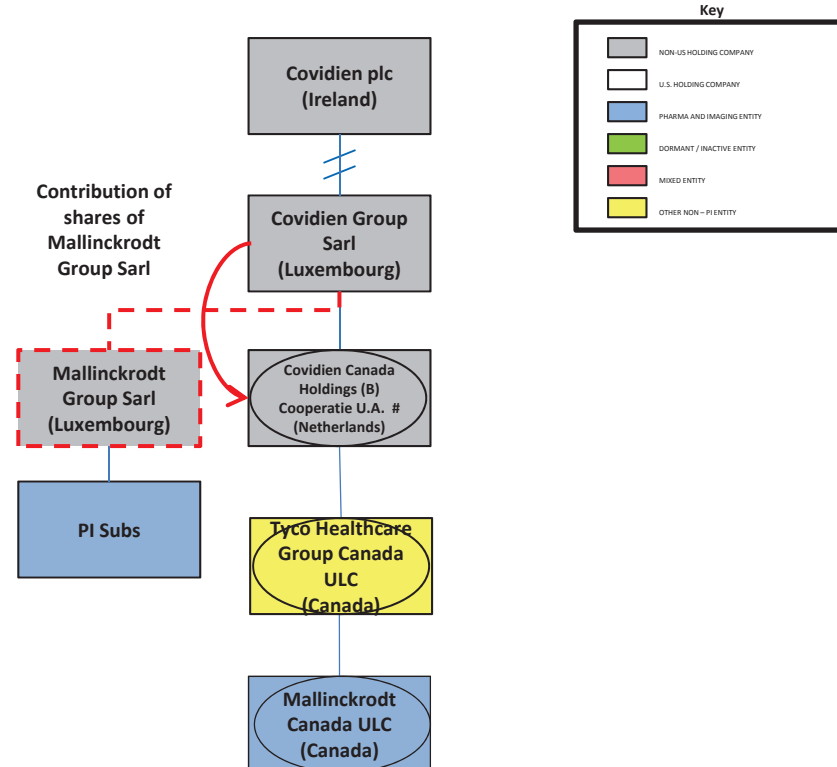
Workstream 6 - Sarl & Swiss Branch Replication

B. Step 6.4.1 – Sarl contributes shares of Mallinckrodt Group Sarl to Covidien Canada Holdings (B) Cooperatie U.A.

Completed on June 7, 2013

Step 6.4.1

Sarl contributes shares of Mallinckrodt Group Sarl to Covidien Canada Holdings (B) Cooperatie U.A. in exchange for membership interests.



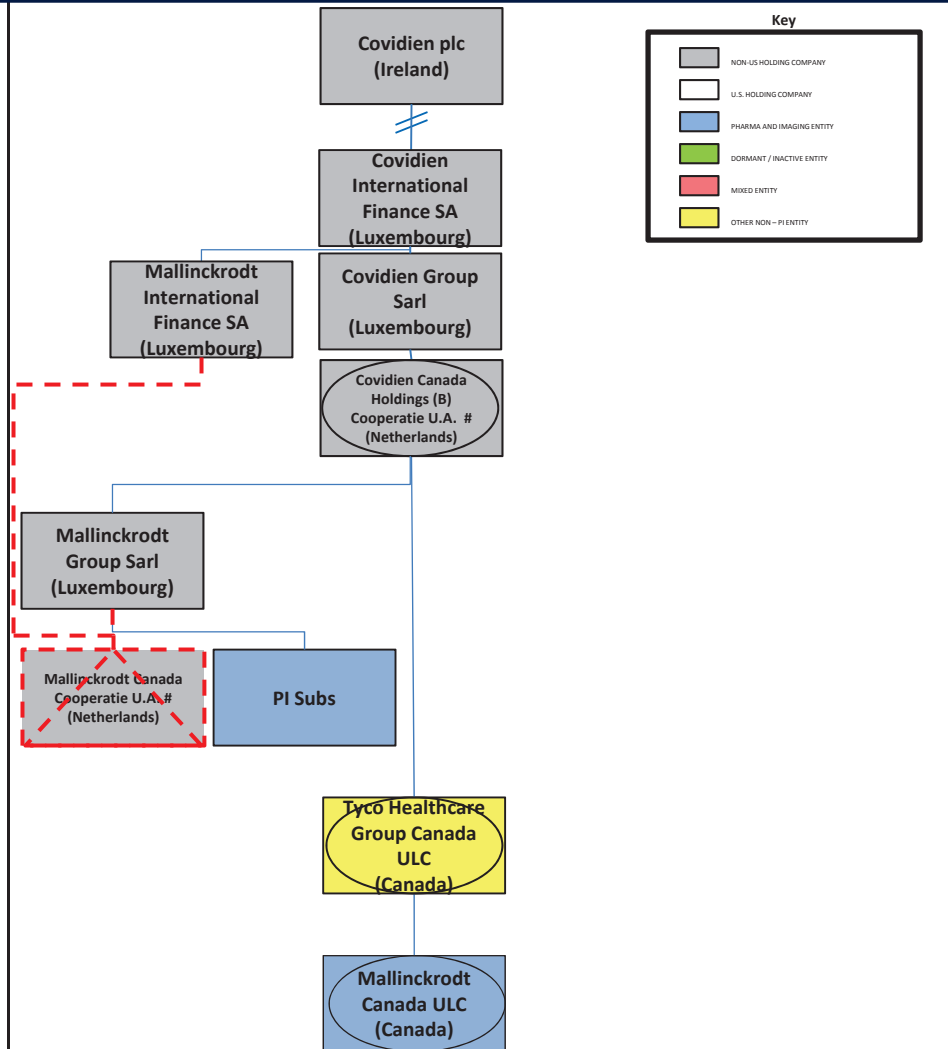
Workstream 6 - Sarl & Swiss Branch Replication

B. Step 6.4.2 – Mallinckrodt Group Sarl establishes Mallinckrodt Canada Cooperatie U.A.

Completed on March 6, 2013

Step 6.4.2

Mallinckrodt Group Sarl and Mallinckrodt International Finance SA (“MIFSA”) establish Mallinckrodt Canada Cooperatie U.A. which makes an election to be treated as a partnership for U.S. tax purposes.



Workstream 6 - Sarl & Swiss Branch Replication

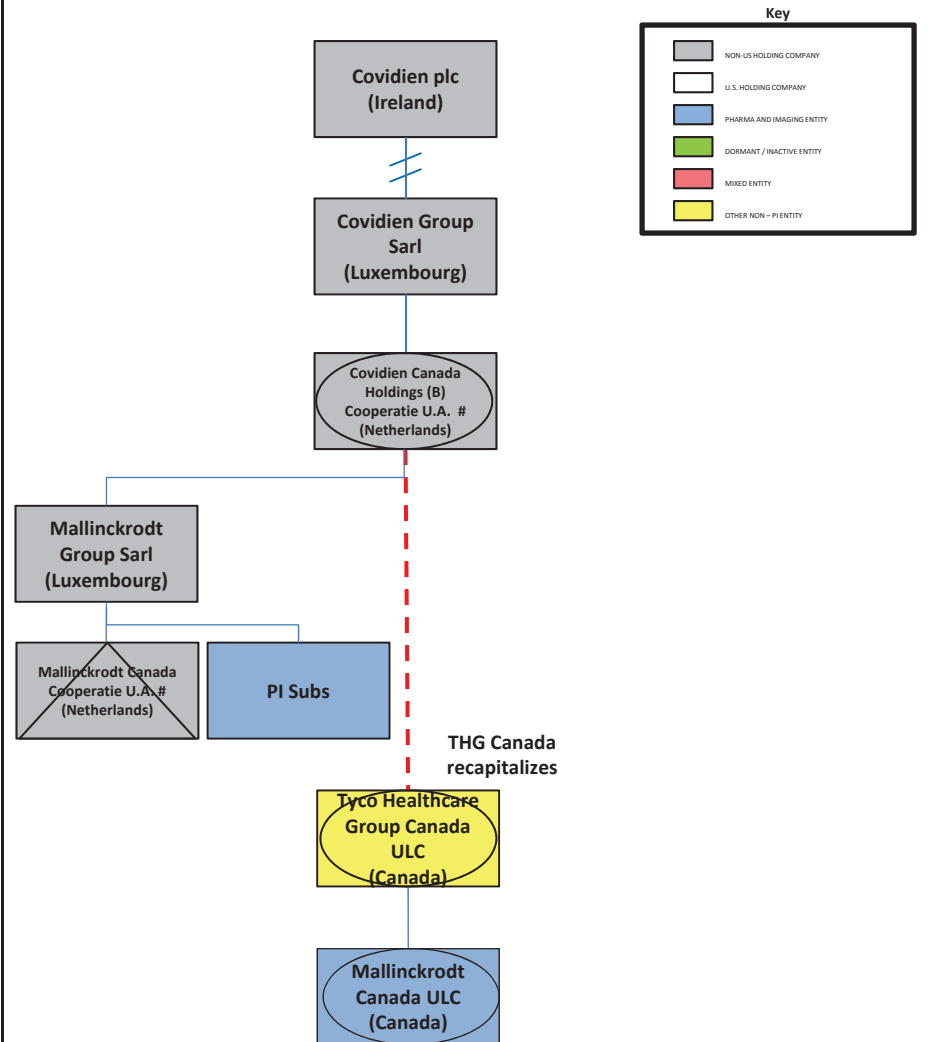
B. Step 6.4.3 – Recapitalization of THG Canada

Completed on June 7, 2013

Step 6.4.3

THG Canada recapitalizes to have two classes of outstanding stock:

- (i) Class A Common Shares tracking the non-PI business
- (ii) Class B Preferred Shares tracking the PI business



Workstream 6 - Sarl & Swiss Branch Replication

B. Step 6.4.4 – Mallinckrodt Canada Cooperative U.A. forms Mallinckrodt Canada Holdings

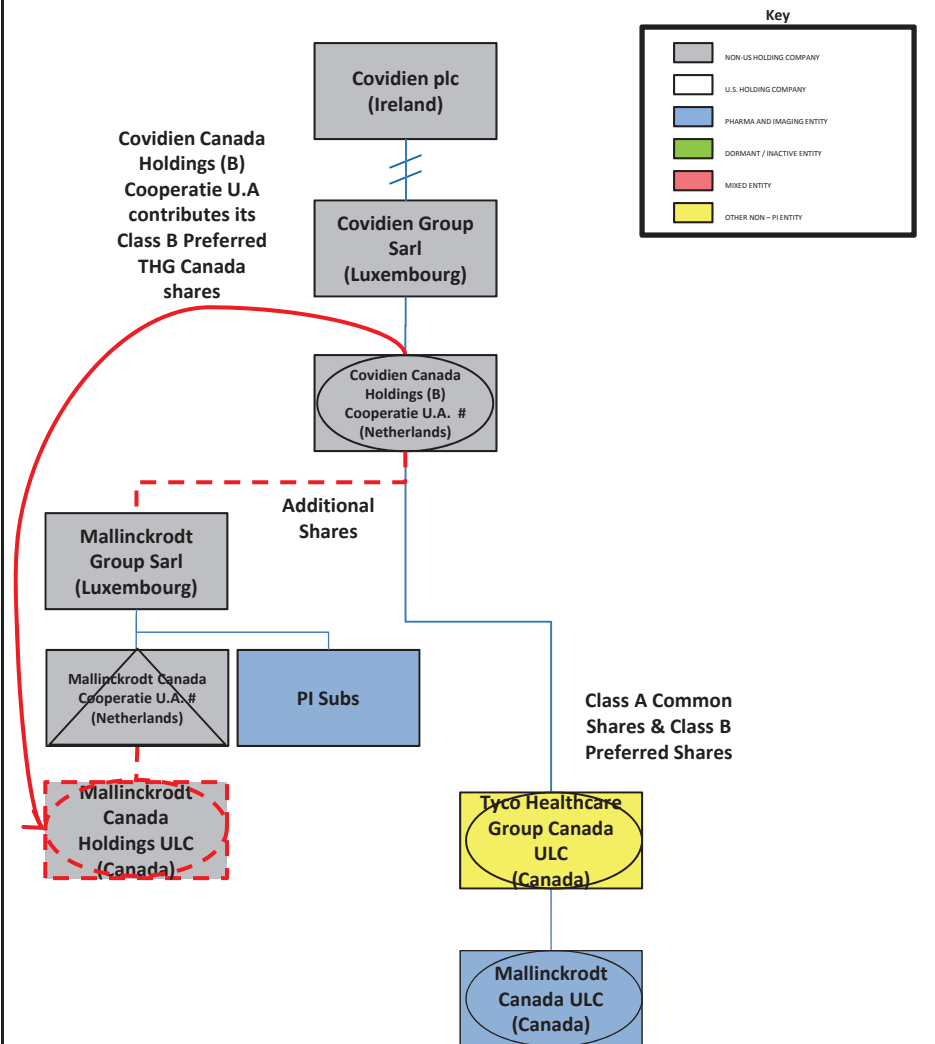
Step 6.4.4

Completed on April 3 2013

- (a) Mallinckrodt Canada Cooperative U.A. forms a new Canadian unlimited liability company (“Mallinckrodt Canada Holdings ULC”) which makes a check-the-box election.

Completed on June 10, 2013

- (a) Covidien Canada Holdings (B) Cooperative U.A. contributes its Class B preferred shares in THG Canada to Mallinckrodt Canada Holdings ULC in consideration for the following (the Four-Party Share Exchange):
- Mallinckrodt Canada Holdings ULC will issue common shares to Mallinckrodt Canada Cooperative U.A.
 - Mallinckrodt Canada Cooperative U.A. will allocate Coop membership interest to Mallinckrodt Group Sarl.
 - Mallinckrodt Group Sarl will issue additional shares to Covidien Canada Holdings (B) Cooperative U.A.



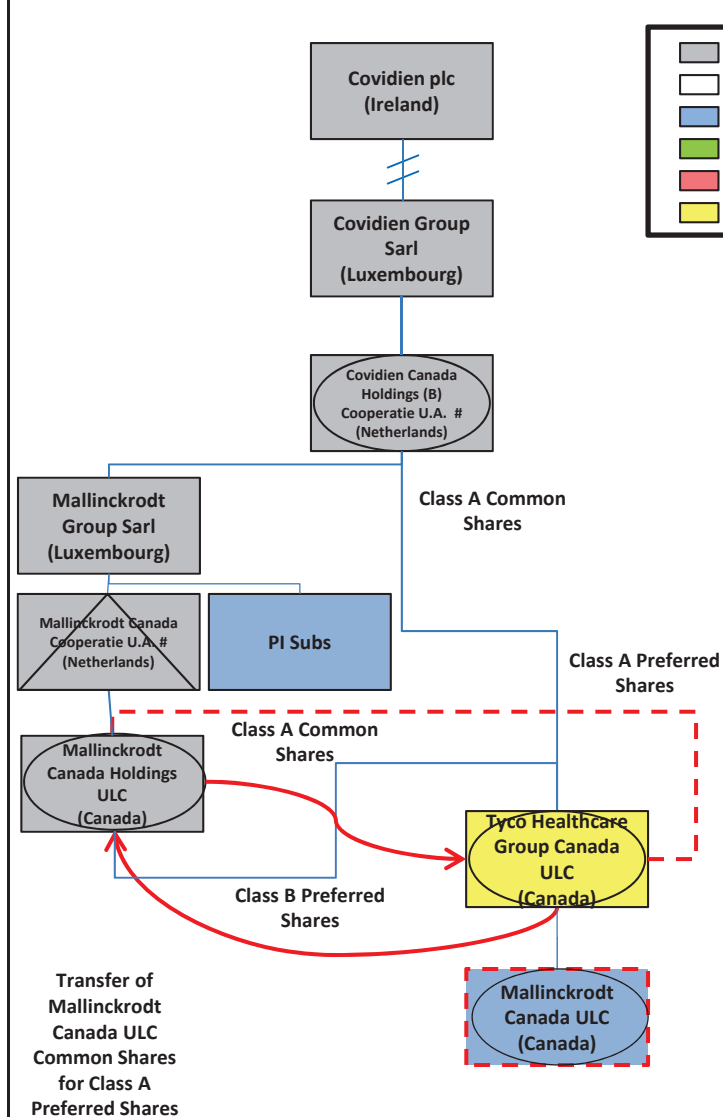
Workstream 6 - Sarl & Swiss Branch Replication

B. Step 6.4.5 –THG Canada transfers Mallinckrodt Canada ULC to Mallinckrodt Canada Holdings ULC

Completed on June 10, 2013

Step 6.4.5

THG Canada transfers its shares in Mallinckrodt Canada ULC to Mallinckrodt Canada Holdings ULC in exchange for Mallinckrodt Canada Holdings ULC Class A Preferred shares.



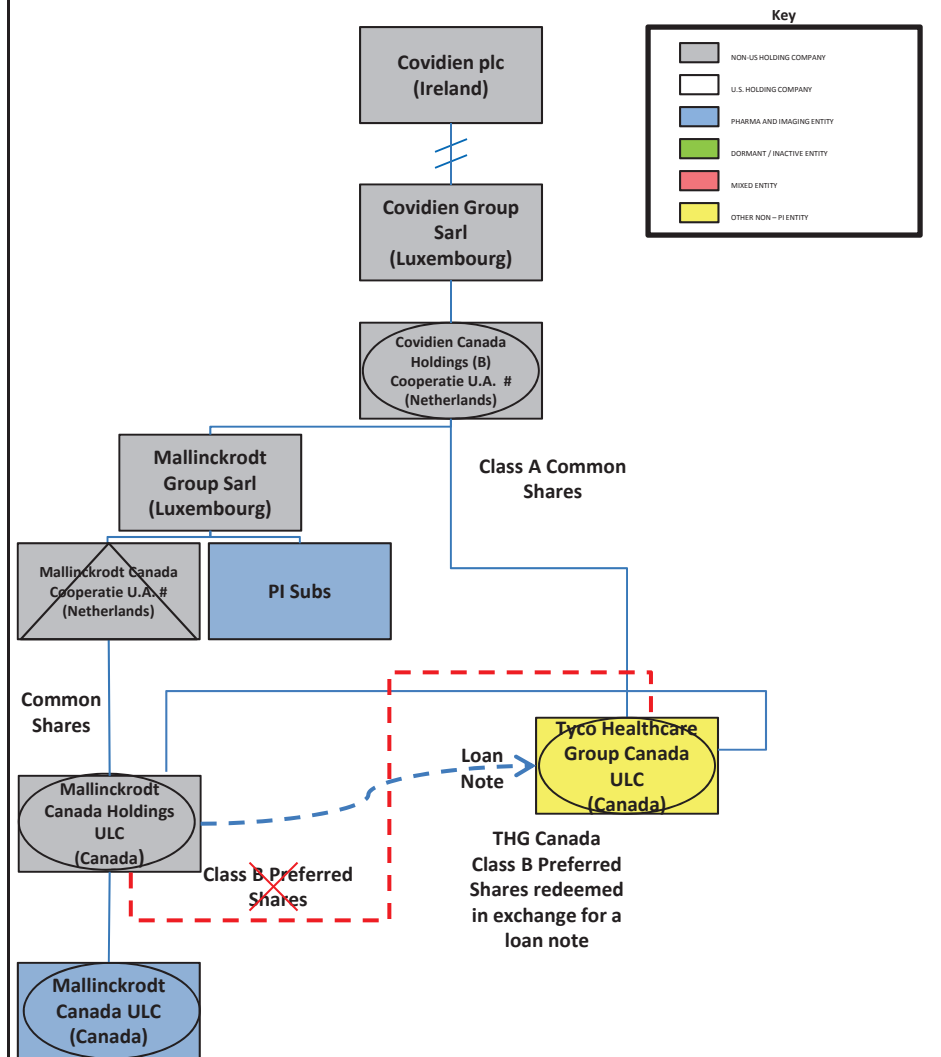
Workstream 6 - Sarl & Swiss Branch Replication

B. Step 6.4.6 –THG Canada redeems its Class B Preferred Shares

Completed on June 10, 2013

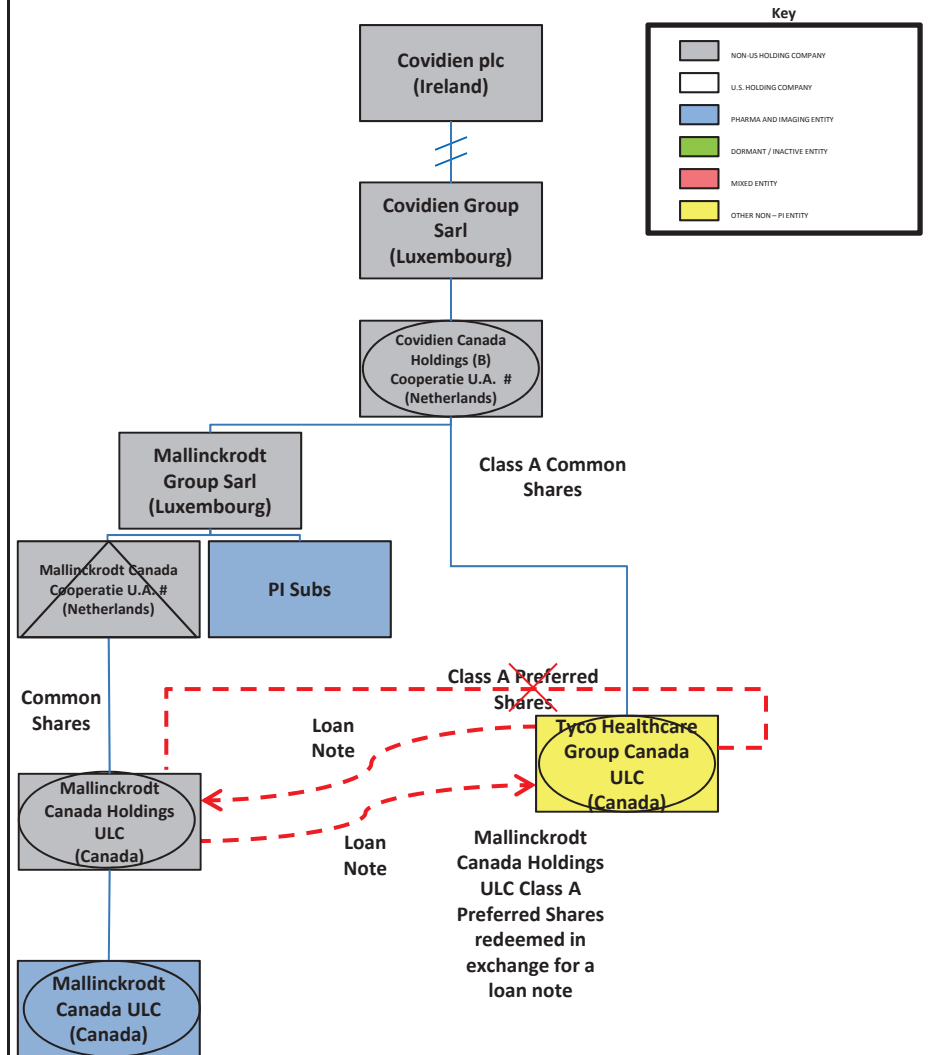
Step 6.4.6

THG Canada redeems its Class B Preferred shares held by Mallinckrodt Canada Holdings ULC in exchange for a loan note.



B. Step 6.4.7 –Mallinckrodt Canada Holdings ULC redeems its Class A Preferred Shares

Mallinckrodt Canada Holdings ULC redeems its Class A Preferred shares held by THG Canada in exchange for a loan note.



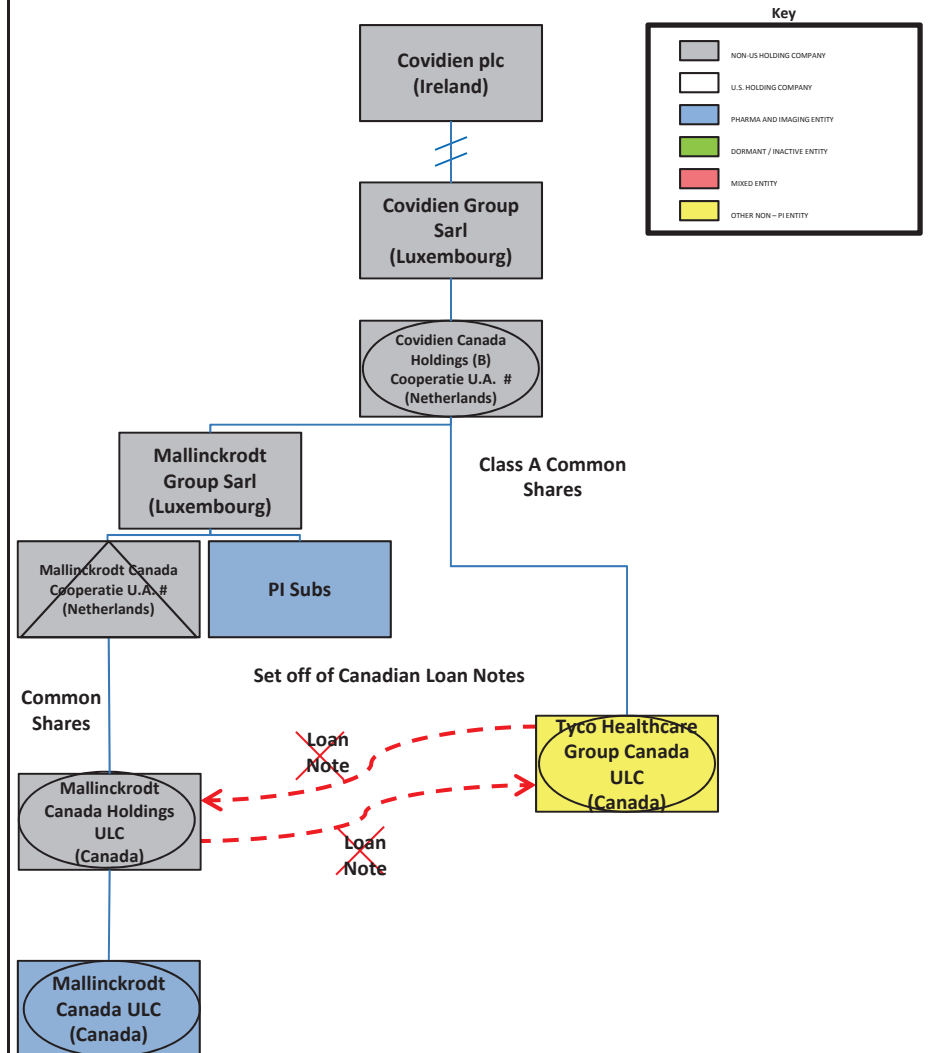
Workstream 6 - Sarl & Swiss Branch Replication

B. Step 6.4.8– Set Off of Canadian Loan Notes

Completed on June 10, 2013

Step 6.4.8

Mallinckrodt Canada Holdings ULC and THG Canada loan notes are set off and cancelled simultaneously.



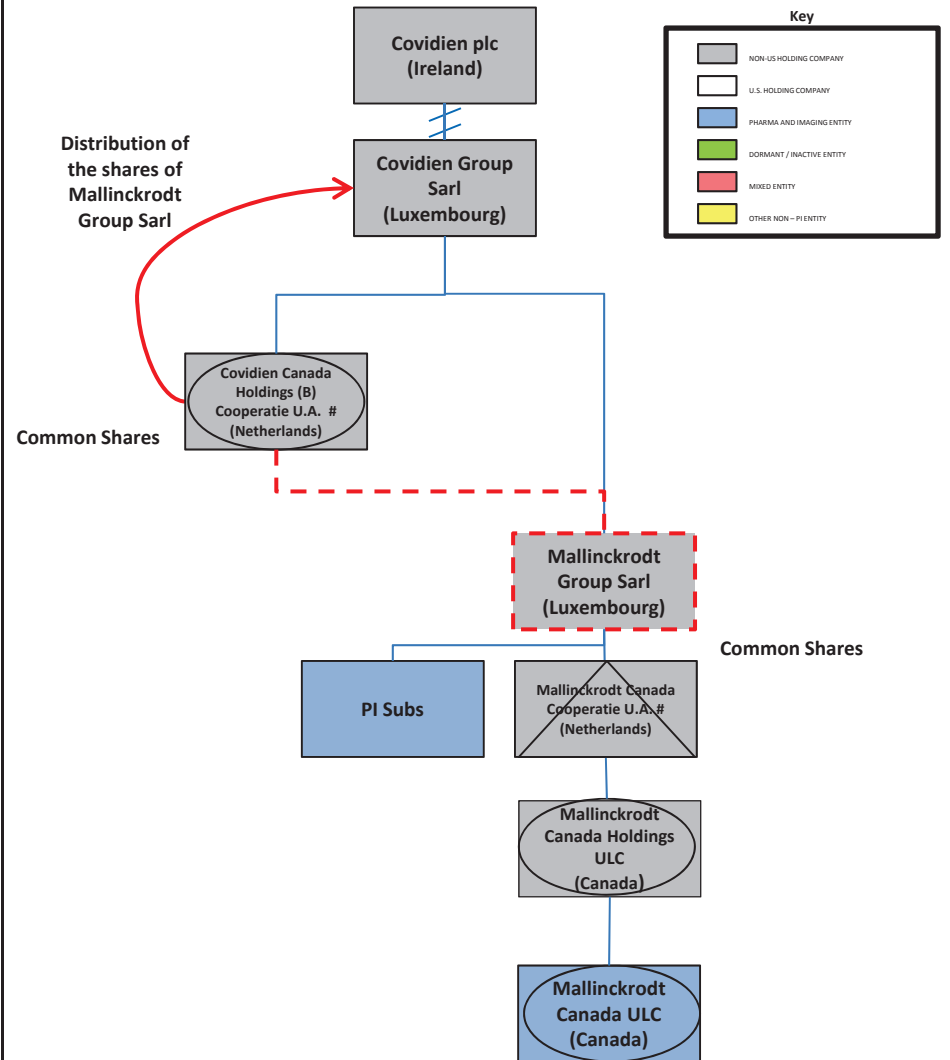
Workstream 6 - Sarl & Swiss Branch Replication

B. Step 6.4.9 – Covidien Canada Holdings (B) Cooperatie U.A. distributes shares of Mallinckrodt Group Sarl

Completed on June 18, 2013

Step 6.4.9

Covidien Canada Holdings (B) Cooperatie U.A. distributes shares of Mallinckrodt Group Sarl, including those acquired in Step 6.4.4(b) up to Sarl.



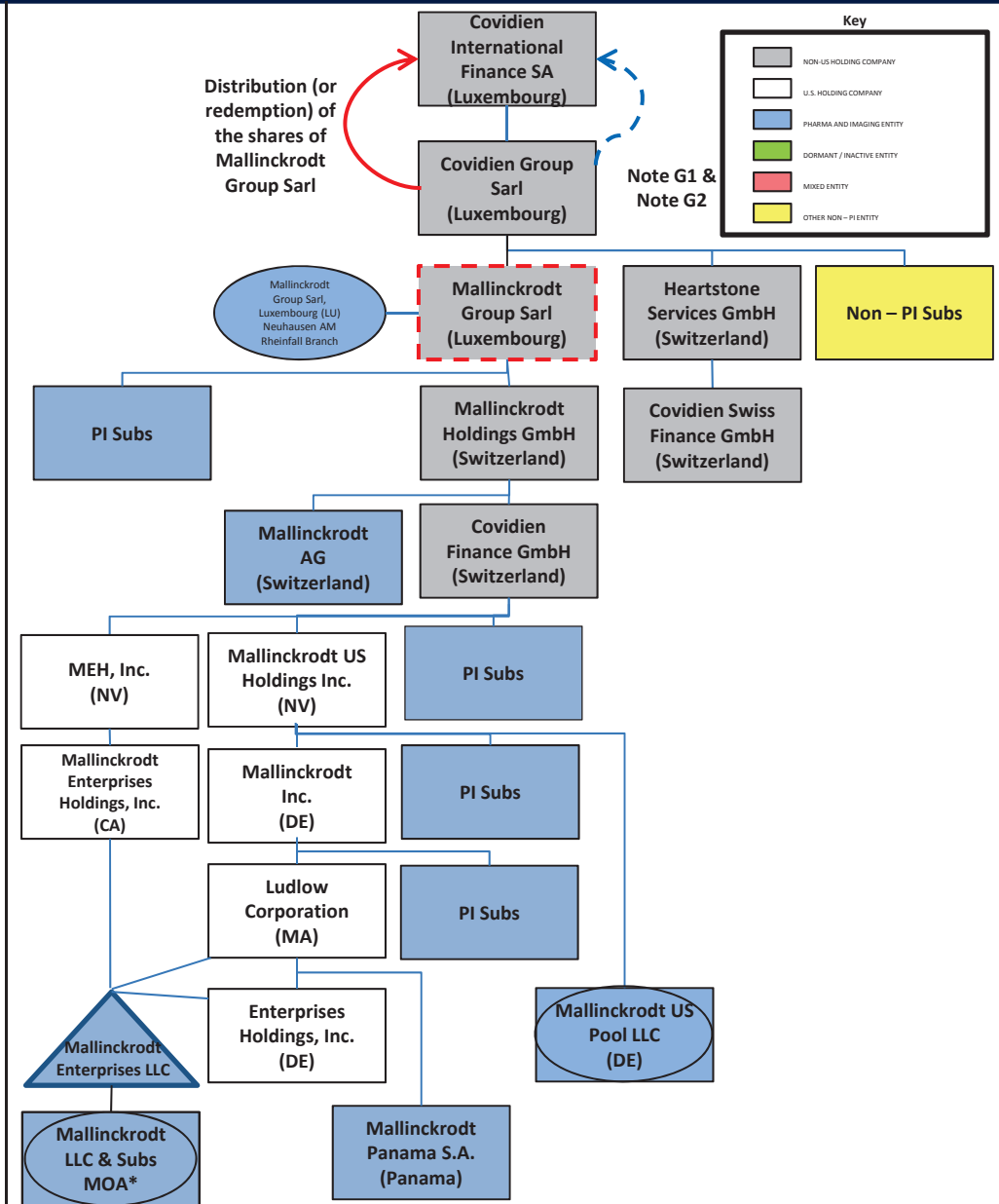
Workstream 6 - Sarl & Swiss Branch Replication

B. Step 6.5 – Sarl distributes Mallinckrodt Group Sarl to CIFSA

Completed on June 21, 2013

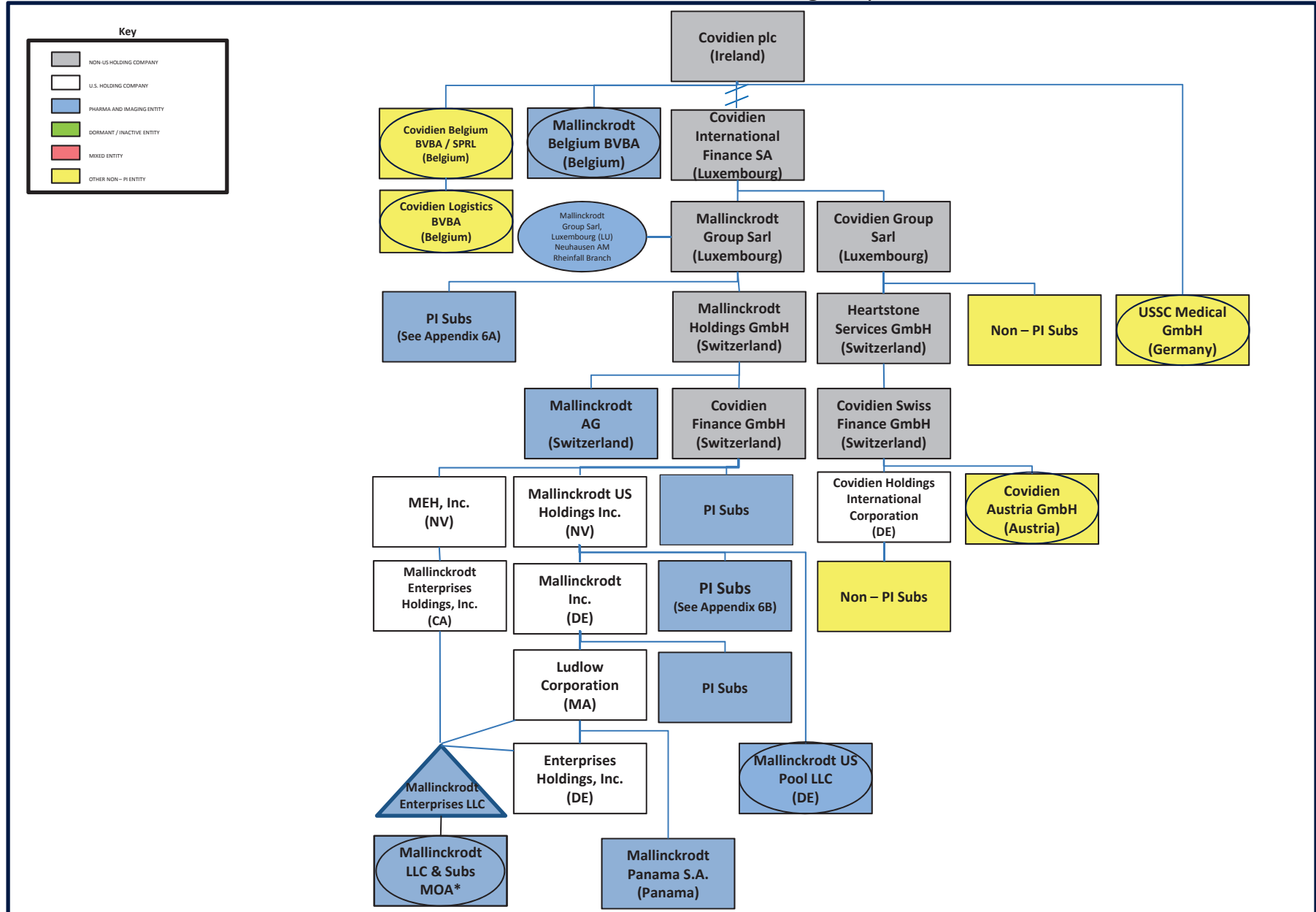
Step 6.5

Sarl distributes Mallinckrodt Group Sarl to CIFSA and distributes Note G1 and G2 to CIFSA.



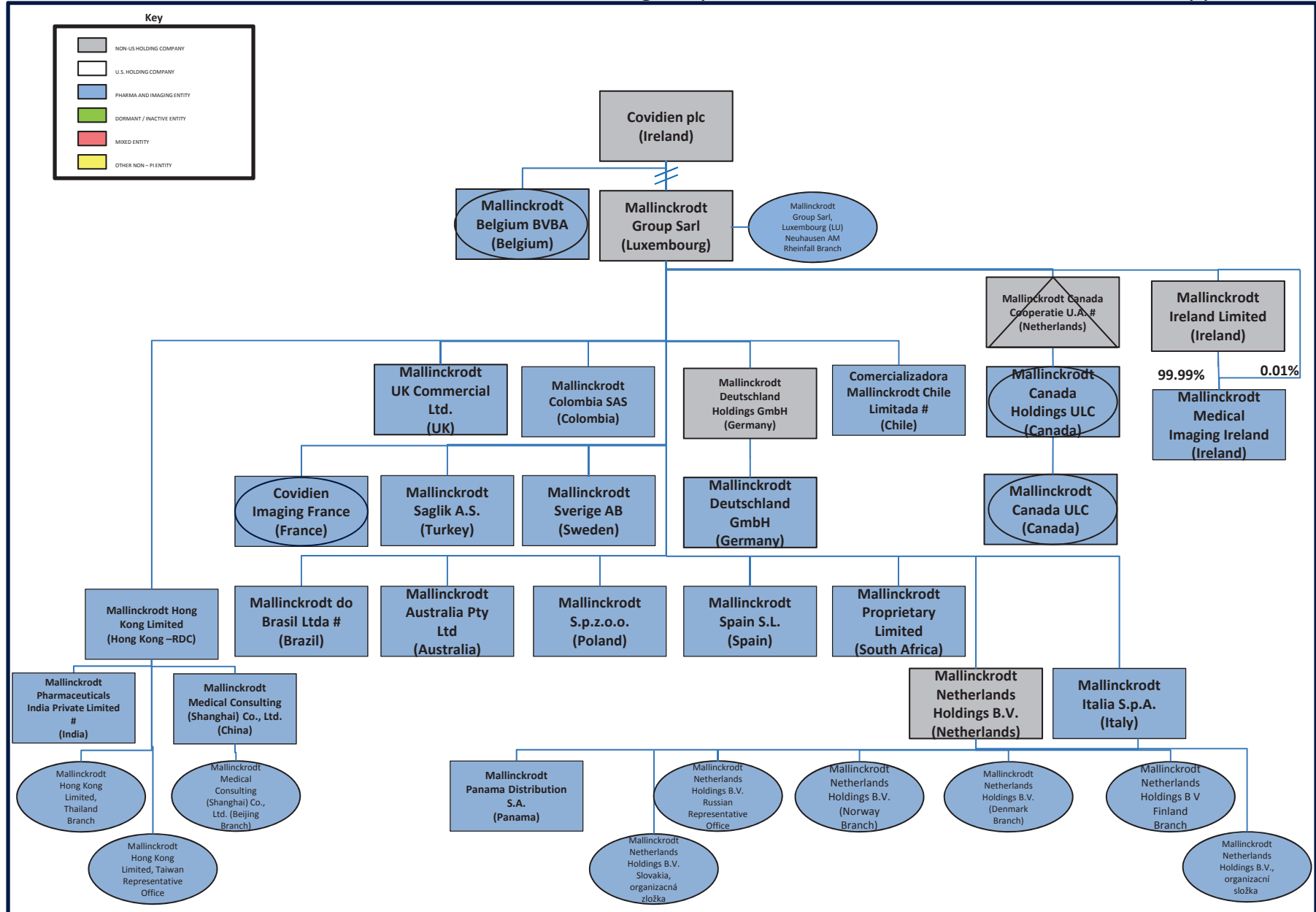
Workstream 6 - Sarl & Swiss Branch Replication

C. Resulting Simplified Structure at end of Workstream 6



Workstream 6 - Sarl & Swiss Branch Replication

C. Resulting Simplified Structure at end of Workstream 6 – Appendix 6A



C. Resulting Simplified Structure at end of Workstream 6 – Appendix 6B

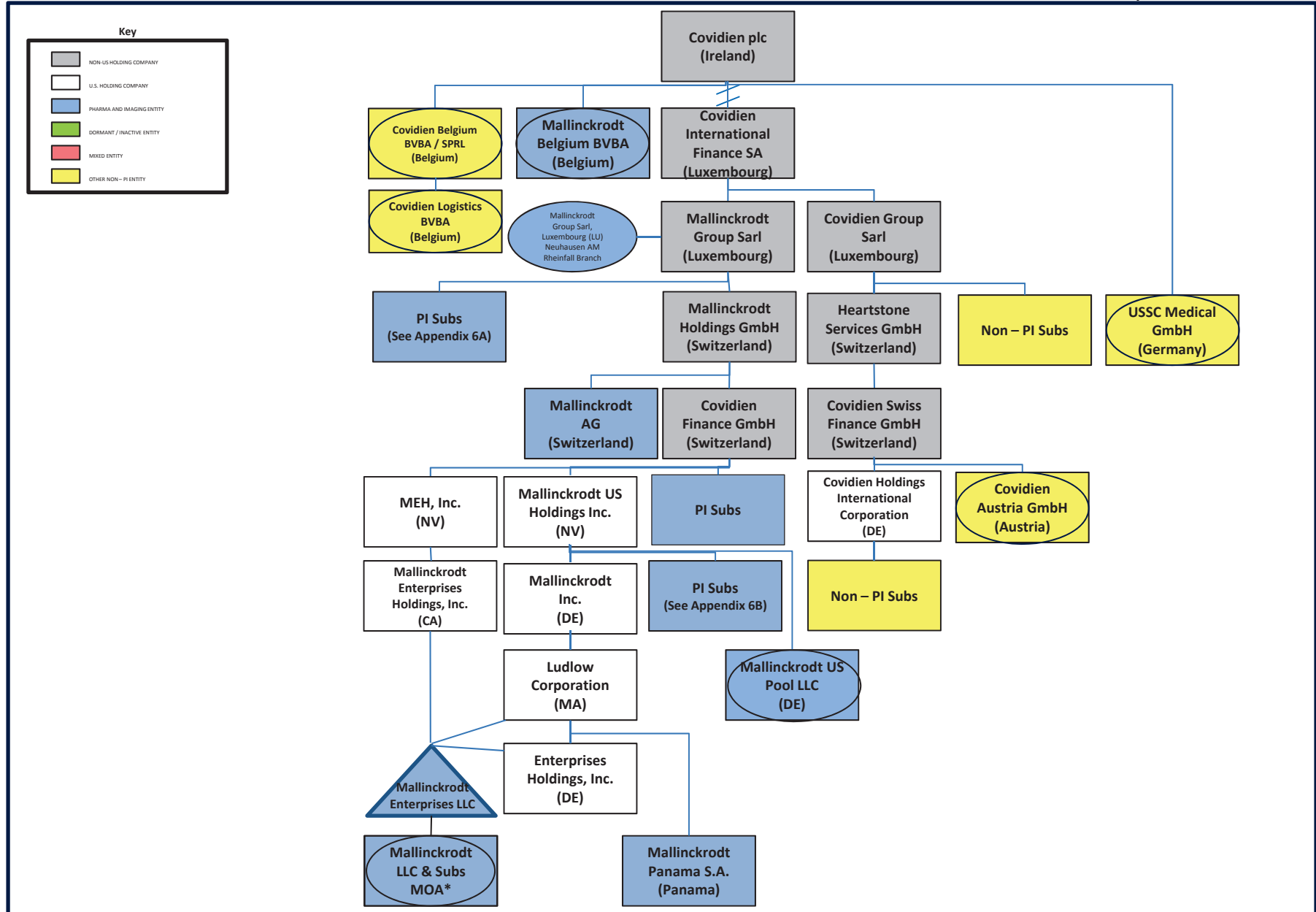


Workstream 7 – CIFSA Replication

- A. Simplified Structure at beginning of Workstream 7
- B. Overview of Steps
 - 7.1 – CIFSA forms Mallinckrodt International Finance SA
 - 7.2 – CIFSA contributes shares of Mallinckrodt Group Sarl and its minority interest in PI Subs to Mallinckrodt International Finance SA
 - 7.3 – CIFSA redeems shares from Limited using Mallinckrodt International Finance SA and Revolver Balances
- C. Simplified Structure at end of Workstream 7

Workstream 7 - CIFSA Replication

A. Simplified Structure



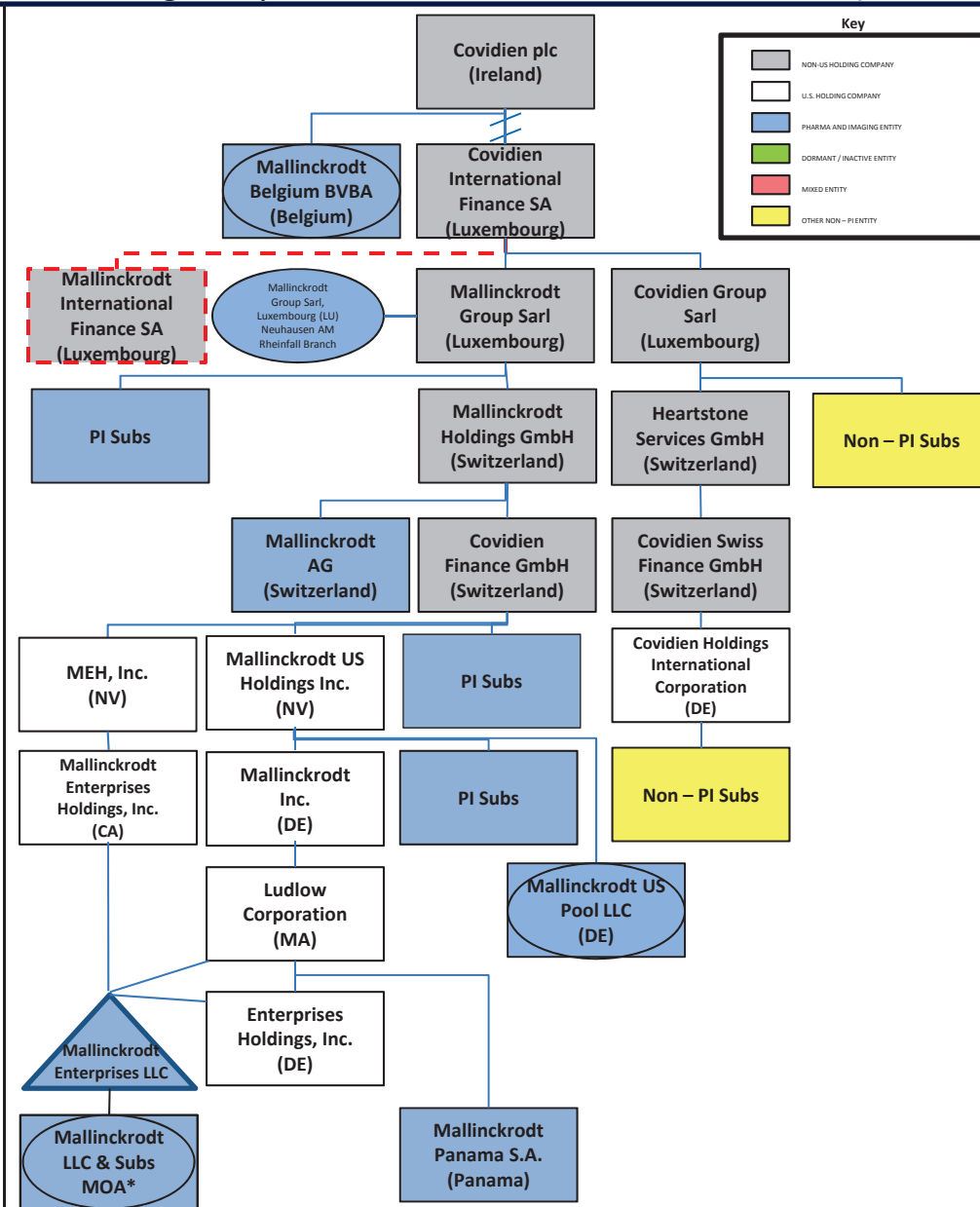
Workstream 7 - CIFSA Replication

B. Step 7.1 – CIFSA forms a new Luxembourg entity, Mallinckrodt International Finance SA (“MIFSA”)

Completed November 16, 2012

Step 7.1

CIFSA forms a new Luxembourg entity, Mallinckrodt International Finance SA (“MIFSA”).



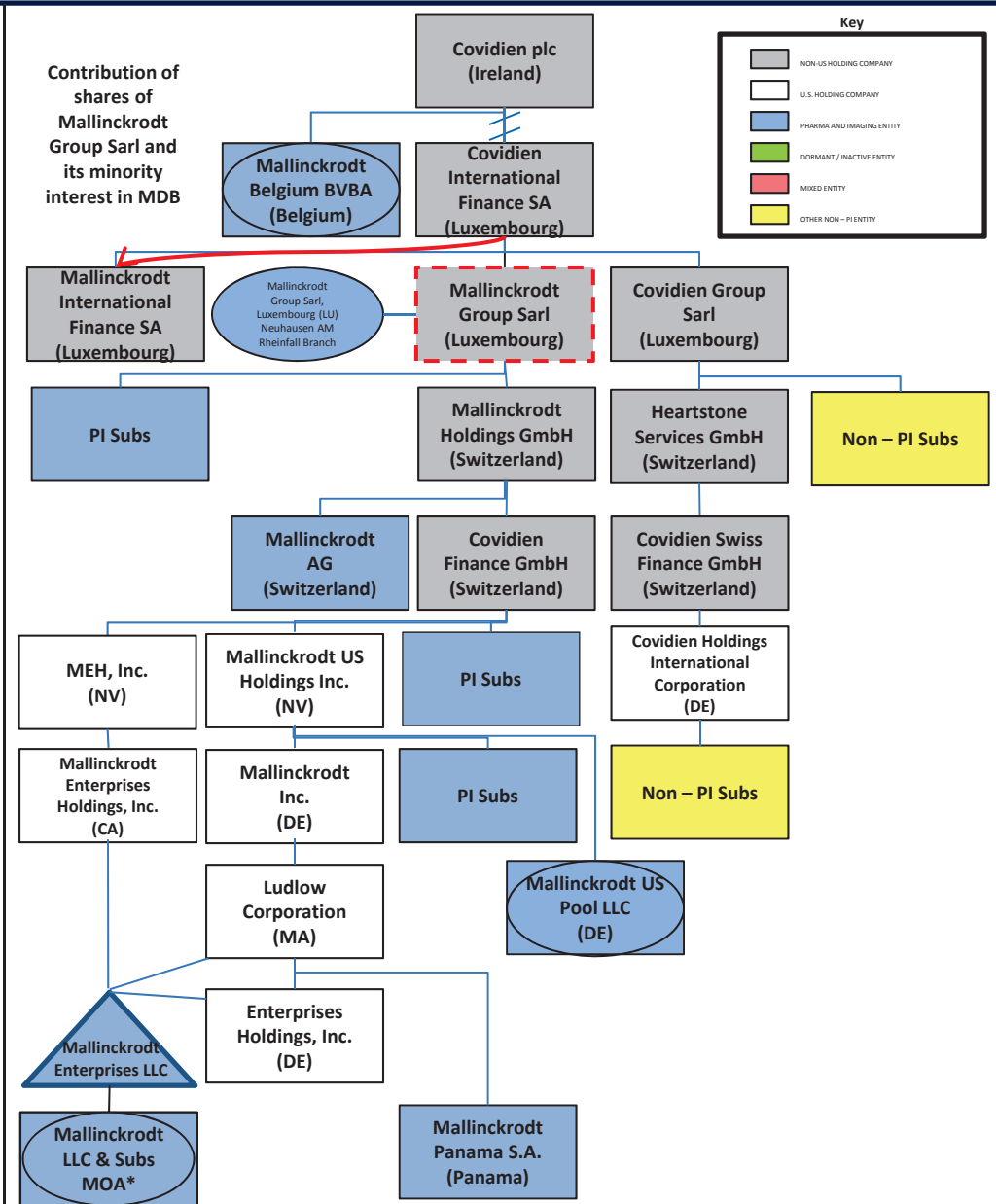
Workstream 7 - CIFSA Replication

B. Step 7.2 – CIFSA contributes shares of Mallinckrodt Group Sarl to MIFSA

Completed on June 24, 2013

Step 7.2

CIFSA contributes the shares of Mallinckrodt Group Sarl and its minority interest in Mallinckrodt do Brasil Ltda at fair market value for an issue of shares (Contribution of assets needs to be done by booking a maximum of capital surplus and/or issue premium and thus free reserves).



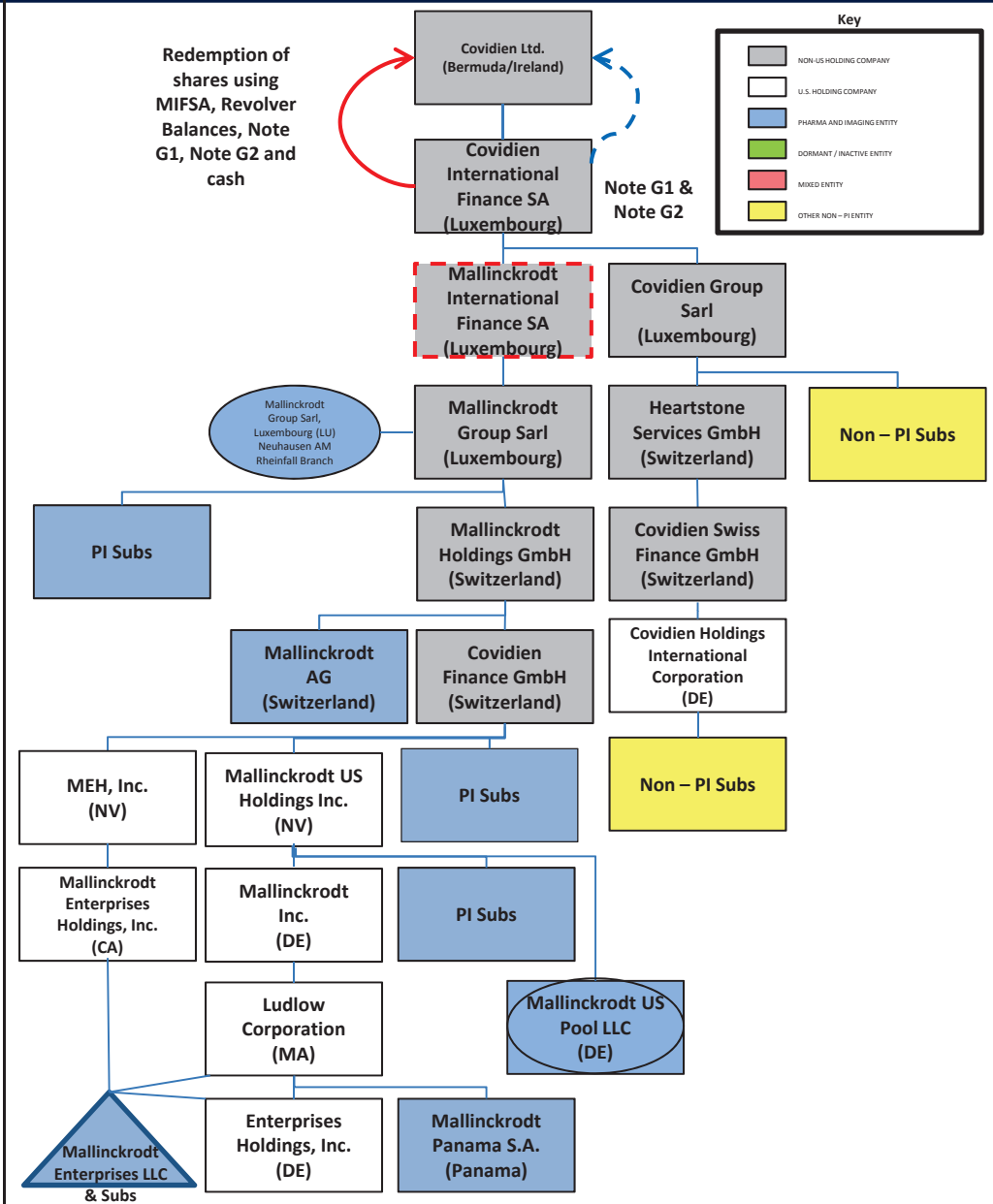
Workstream 7 - CIFSA Replication

B. Step 7.3 – CIFSA redeems shares from Limited

Completed on June 25, 2013

Step 7.3

CIFSA redeems shares from Covidien Ltd. (and holds them in treasury) using shares of MIFSA, Revolver Balances, Note G1, Note G2 and cash.

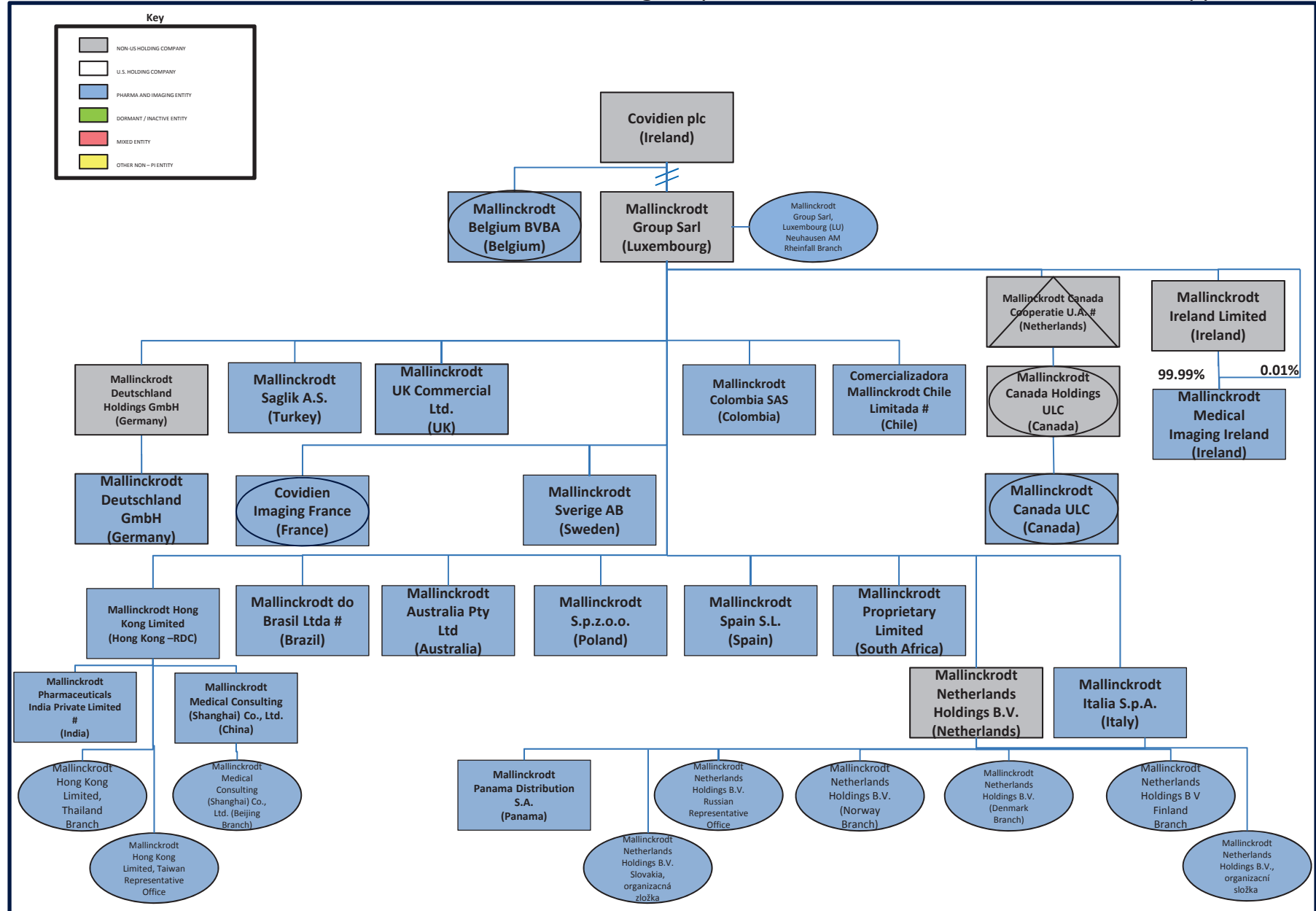


C. Simplified Structure at end of Workstream 7



Workstream 7 - CIFSA Replication

C. Resulting Simplified Structure at end of Workstream 7 – Appendix 7A



C. Resulting Simplified Structure at end of Workstream 7 – Appendix 7B



Workstream 8 – plc Transfers

- A. Simplified Structure at beginning of Workstream 8
- B. Overview of Steps
- C. Simplified Structure at end of Workstream 8

A. Simplified Structure



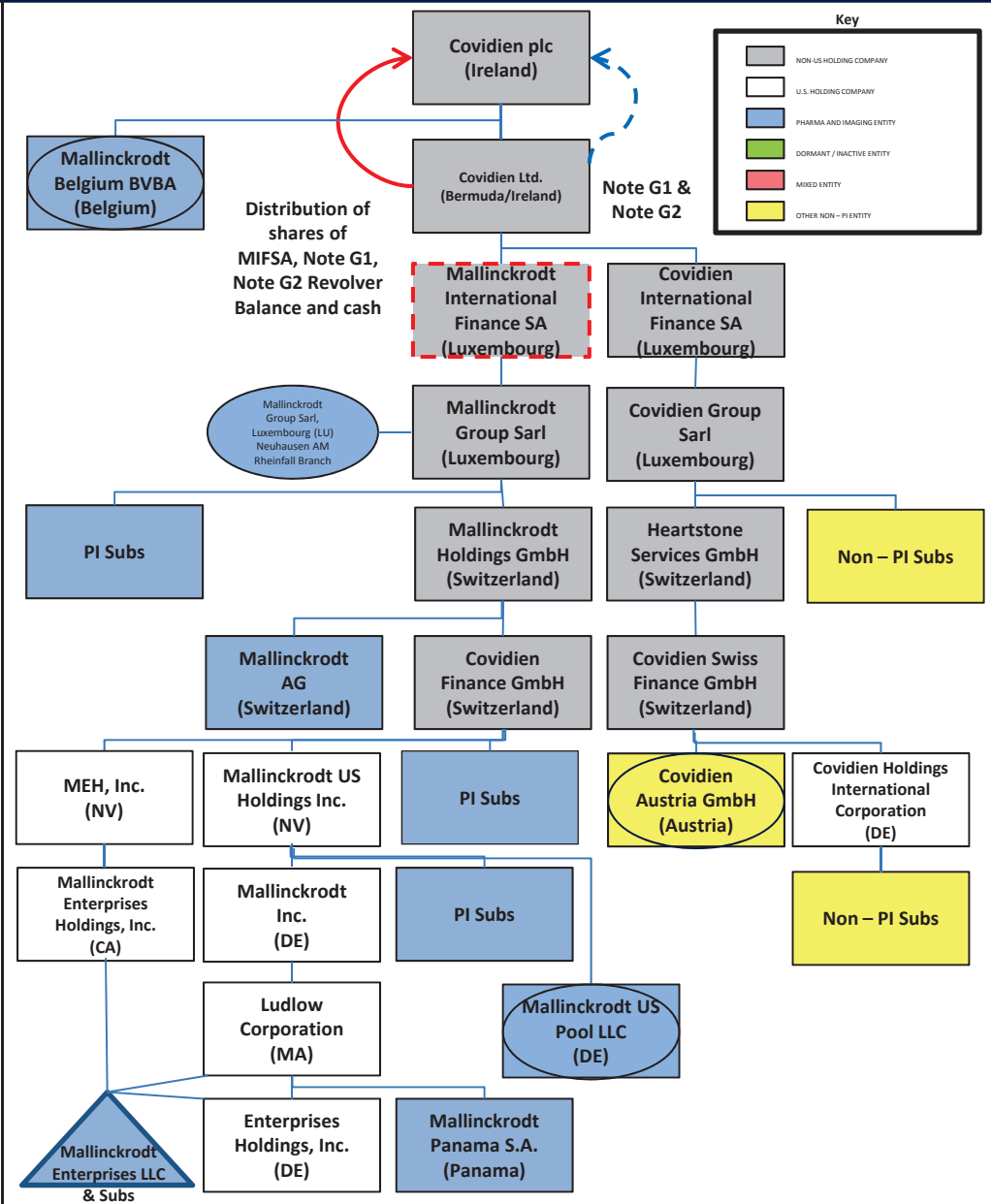
Workstream 8 – plc Transfers

B. Step 8.1 – Limited distributes shares of MIFSA, Note G1, Note G2, Revolver Balance and cash to Covidien plc

Completed on June 25, 2013

Step 8.1

Covidien Ltd. distributes shares of MIFSA, Note G1, Note G2, Revolver Balance and cash to Covidien plc.



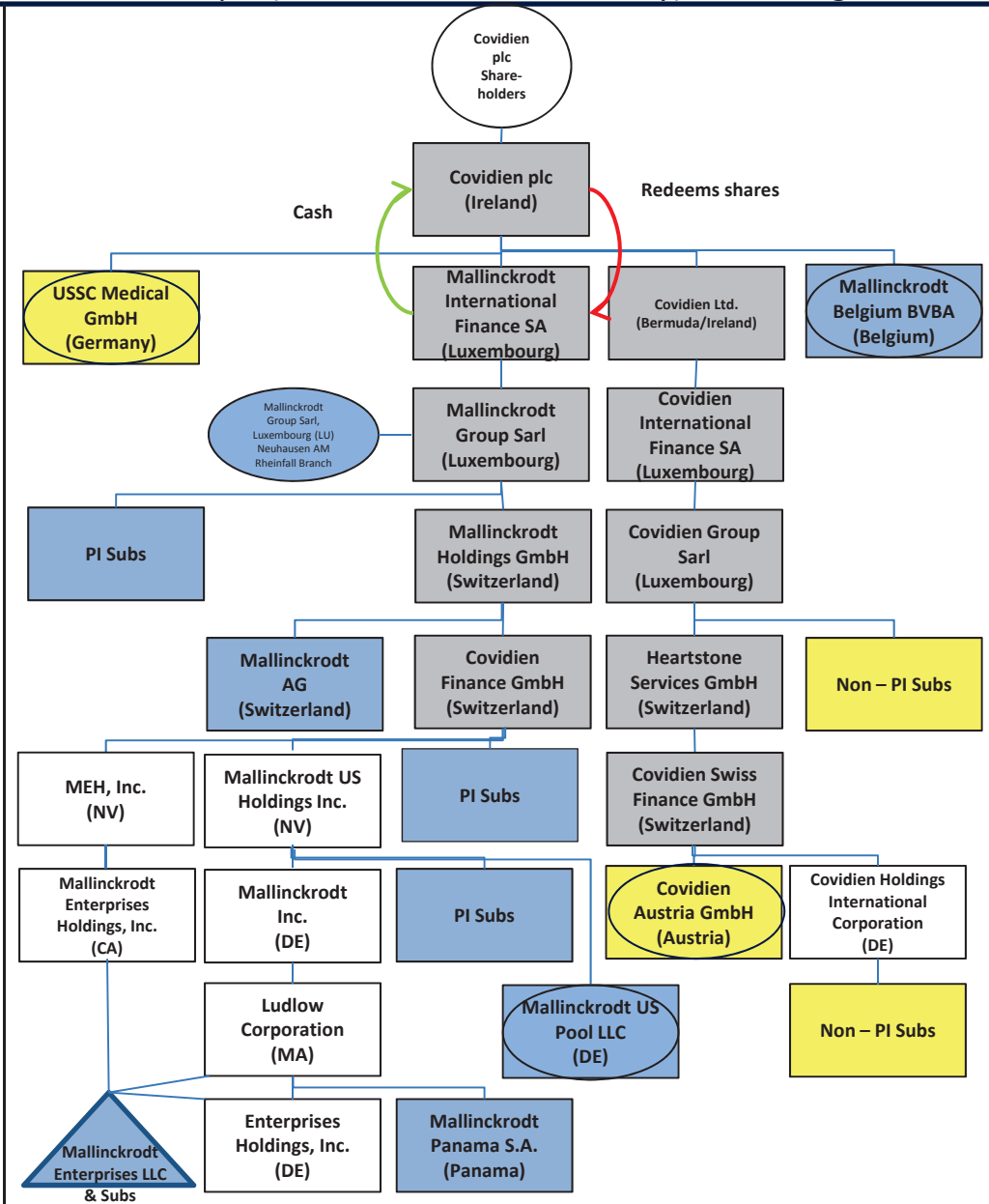
Workstream 8 – plc Transfers

B. Step 8.1.1 - MIFSA redeems shares from Covidien plc (and holds them in treasury) in exchange for cash

Completed on June 25, 2013

Step 8.1.1

MIFSA redeems shares from Covidien plc (and holds them in treasury) in exchange for cash.



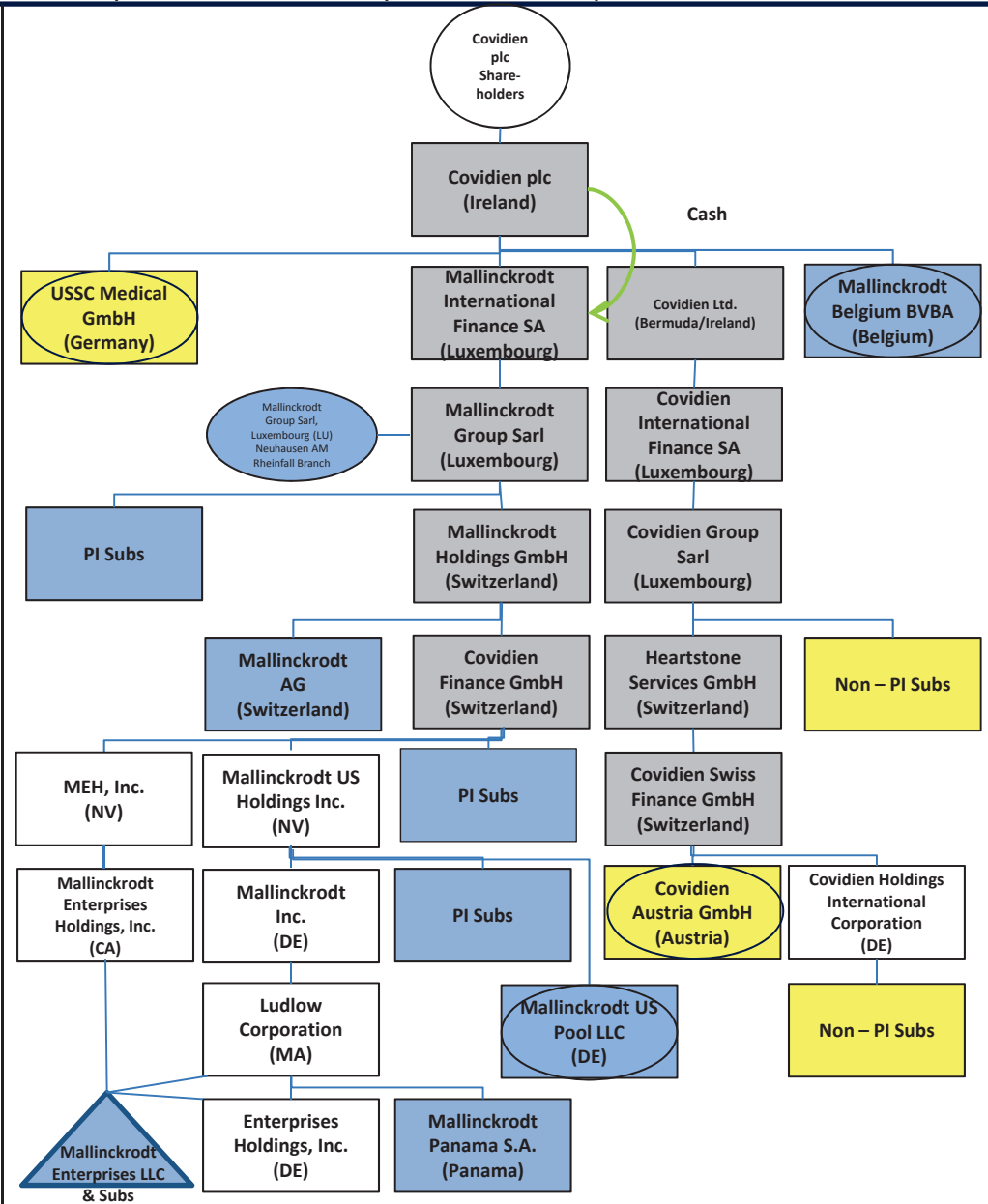
Workstream 8 – plc Transfers

B. Step 8.1.2 – Covidien plc makes a capital contribution to MIFSA

Scheduled for June 28, 2013

Step 8.1.2

Covidien plc makes a capital contribution to MIFSA.



Workstream 8 – plc Transfers

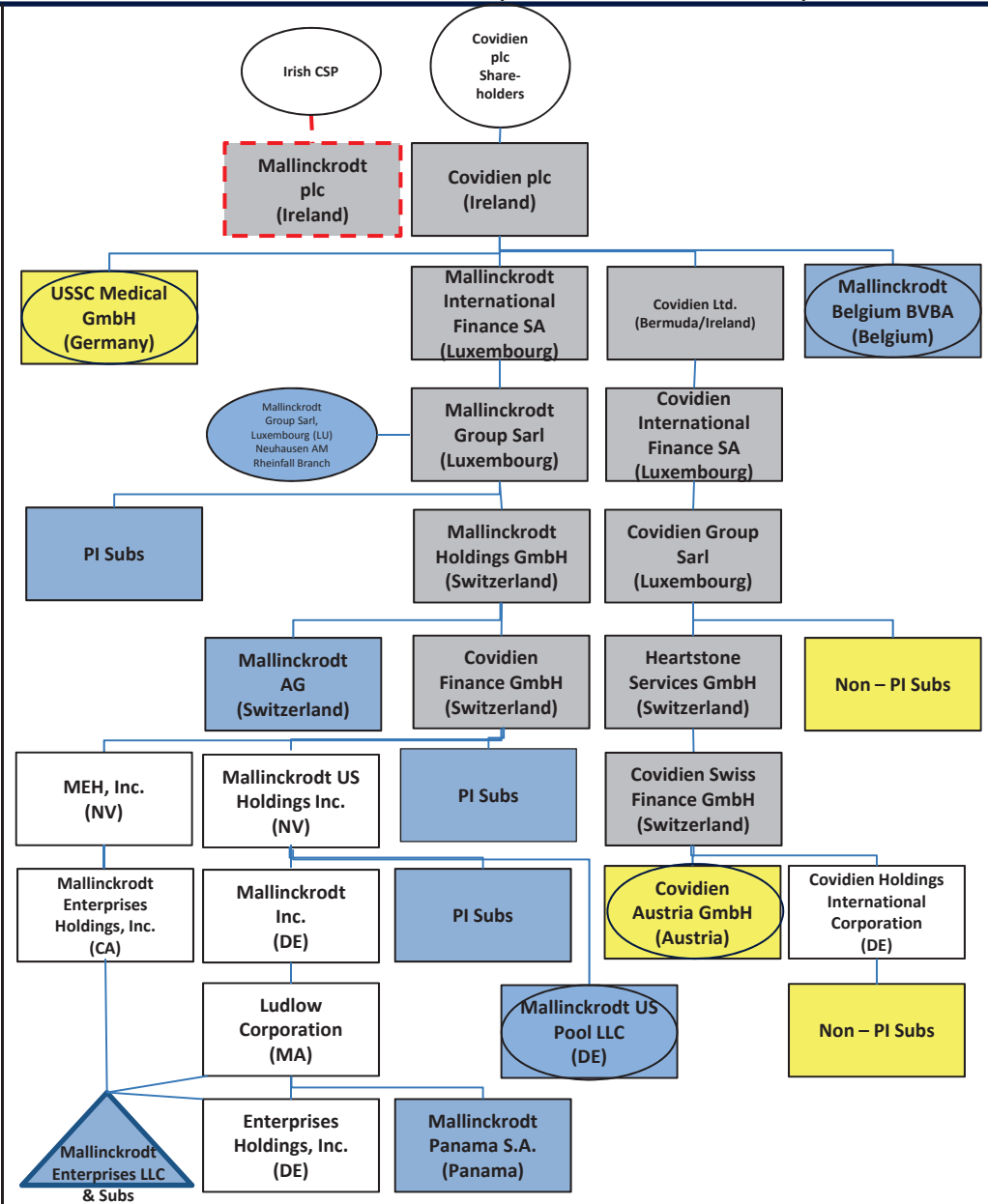
B. Step 8.2 – Mallinckrodt plc is formed

Completed January 9, 2013

Step 8.2

Mallinckrodt plc is formed by seven nominee companies, each of which holds its share on trust for an Irish corporate services provider (which is not a member of the Covidien group of companies).

Shortly after formation, Mallinckrodt plc issued further share capital to the aforementioned Irish corporate services provider to satisfy certain Irish company law requirements.



Workstream 8 – plc Transfers

Step 8.3 – INTENTIONALLY LEFT BLANK

Workstream 8 – plc Transfers

Step 8.4 – INTENTIONALLY LEFT BLANK

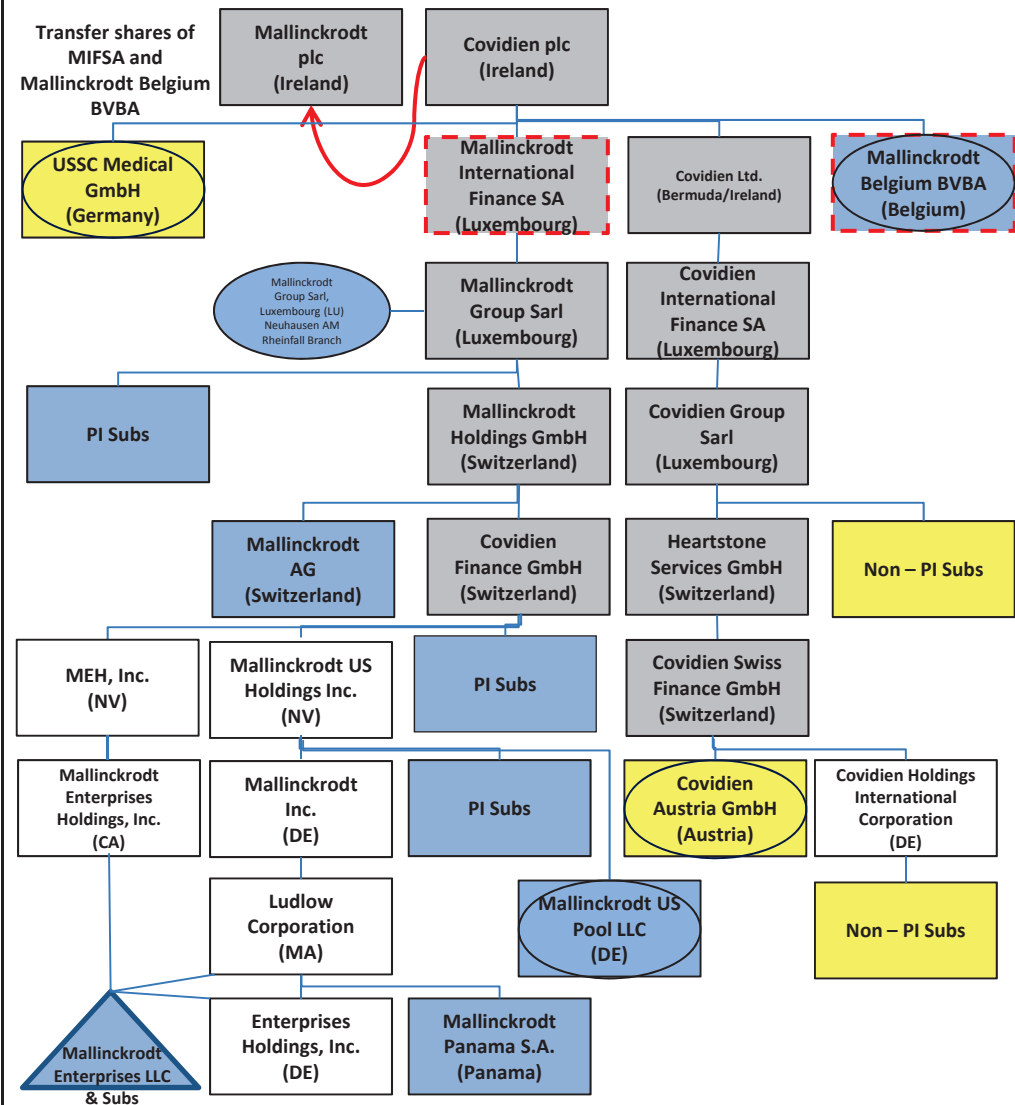
Workstream 8 – plc Transfers

B. Step 8.5 – Covidien plc transfers MIFSA and Mallinckrodt Belgium to Mallinckrodt plc

Scheduled for June 28, 2013

Step 8.5

Covidien plc transfers MIFSA and Mallinckrodt Belgium to Mallinckrodt plc



FINAL STRUCTURE

Key

- NON-US HOLDING COMPANY (Grey box)
- U.S. HOLDING COMPANY (White box)
- PHARMA AND IMAGING ENTITY (Blue box)
- DORMANT / INACTIVE ENTITY (Green box)
- MIXED ENTITY (Red box)
- OTHER NON-PI ENTITY (Yellow box)

Covidien plc Share-holders

- Covidien plc (Ireland)
 - USSC Medical GmbH (Germany)
 - Covidien Ltd. (Bermuda/Ireland)
 - Covidien International Finance SA (Luxembourg)
 - Covidien Group Sarl (Luxembourg)
 - Heartstone Services GmbH (Switzerland)
 - Covidien Swiss Finance GmbH (Switzerland)
 - Covidien Holdings International Corporation (DE)
 - Non – PI Subs
 - Covidien Austria GmbH (Austria)
 - Covidien Belgium BVBA / SPRL (Belgium)
 - Covidien Logistics BVBA (Belgium)

Mallinckrodt plc Share-holders

- Mallinckrodt plc (Ireland)
 - Mallinckrodt Belgium BVBA (Belgium)
 - Mallinckrodt International Finance SA (Luxembourg)
 - Mallinckrodt Group Sarl (Luxembourg)
 - Mallinckrodt Group Sarl, Luxembourg (LU) Neuhausen AM Rheinfall Branch
 - PI Subs
 - Mallinckrodt AG (Switzerland)
 - Mallinckrodt US Holdings Inc. (NV)
 - Mallinckrodt Inc. (DE)
 - Ludlow Corporation (MA)
 - Enterprises Holdings, Inc. (DE)
 - Mallinckrodt Enterprises LLC
 - PI Subs
 - Mallinckrodt Holdings GmbH (Switzerland)
 - Covidien Finance GmbH (Switzerland)
 - PI Subs
 - PI Subs
 - Mallinckrodt US Pool LLC (DE)
 - Mallinckrodt Panama S.A. (Panama)

Other Entities:

- MEH, Inc. (NV)
 - Mallinckrodt Enterprises Holdings, Inc. (CA)
 - Mallinckrodt Enterprises LLC
 - PI Subs
- CNS Therapeutics, Inc. (DE)

*** Ludlow Corporation acquired CNS Therapeutics, Inc ("CNS") on September 20, 2012. On December 28, 2012, the business of CNS was integrated into Mallinckrodt Enterprises LLC**



Exhibit 6

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

FORM 10-K

(Mark One)

- ☒ **ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**
For the fiscal year ended September 27, 2013
OR
☐ **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**
001-33259
(Commission File Number)

COVIDIEN PUBLIC LIMITED COMPANY

(Exact name of registrant as specified in its charter)

Ireland
(Jurisdiction of Incorporation)

98-0624794
(IRS Employer Identification No.)

20 on Hatch, Lower Hatch Street
Dublin 2, Ireland
(Address of registrant's principal executive office)
+353 1 438-1700
(Registrant's telephone number)

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

Title of each class
Ordinary Shares, Par Value \$0.20

Name of each exchange on which registered
New York Stock Exchange

Securities registered pursuant to Section 12(g) of the Act: None

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes ☒ No ☐

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes ☐ No ☒

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ No ☐

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes ☒ No ☐

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K. ☐

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 the 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 ☐ Smaller reporting company ☐

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes ☐ No ☒

The aggregate market value of the voting and non-voting common equity held by non-affiliates of the registrant (assuming solely for the purposes of this calculation that all directors and executive officers of the registrant are "affiliates") computed by reference to the price at which shares were last sold as of the last business day of the registrant's most recently completed second fiscal quarter, was approximately \$31,859 million.

The number of ordinary shares outstanding as of November 19, 2013 was 452,402,570.

DOCUMENTS INCORPORATED BY REFERENCE

Portions of the registrant's proxy statement to be filed within days of the close of the registrant's fiscal year in connection with the registrant's 2014 annual general meeting of shareholders are incorporated by reference into Part III of this Form 10-K.

COVIDIEN PLC
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—(Continued)

CONDENSED CONSOLIDATING BALANCE SHEET
At September 27, 2013
(dollars in millions)

	Covidien plc	Covidien Ltd.	CIFSA	Other Subsidiaries	Consolidating Adjustments	Total
Assets						
Current Assets:						
Cash and cash equivalents	\$ —	\$ —	\$ 479	\$ 1,389	\$ —	\$ 1,868
Accounts receivable trade, net	—	—	—	1,526	—	1,526
Inventories	—	—	—	1,352	—	1,352
Intercompany receivable	13	60	—	22	(95)	—
Due from former parent and affiliate	—	—	—	293	—	293
Prepaid expenses and other current assets	6	—	—	366	—	372
Deferred income taxes	—	—	—	456	—	456
Total current assets	19	60	479	5,404	(95)	5,867
Property, plant and equipment, net	1	—	—	2,011	—	2,012
Goodwill	—	—	—	8,172	—	8,172
Intangible assets, net	—	—	—	2,687	—	2,687
Due from former parent and affiliate	—	—	—	375	—	375
Investment in subsidiaries	7,305	7,152	11,597	—	(26,054)	—
Intercompany loans receivable	2,088	94	8,773	6,542	(17,497)	—
Other assets	—	—	27	778	—	805
Total Assets	\$ 9,413	\$ 7,306	\$ 20,876	\$ 25,969	\$ (43,646)	\$ 19,918
Liabilities and Shareholders' Equity						
Current Liabilities:						
Current maturities of long-term debt	\$ —	\$ —	\$ 4	\$ 7	\$ —	\$ 11
Accounts payable	1	1	—	499	—	501
Intercompany payable	22	—	—	73	(95)	—
Accrued and other current liabilities	147	—	85	1,354	—	1,586
Income taxes payable	—	—	—	541	—	541
Total current liabilities	170	1	89	2,474	(95)	2,639
Long-term debt	—	—	5,005	13	—	5,018
Income taxes payable	—	—	—	1,147	—	1,147
Guaranteed contingent tax liabilities	—	—	—	571	—	571
Intercompany loans payable	—	—	8,630	8,867	(17,497)	—
Deferred income taxes	—	—	—	605	—	605
Other liabilities	1	—	—	695	—	696
Total Liabilities	171	1	13,724	14,372	(17,592)	10,676
Shareholders' Equity	9,242	7,305	7,152	11,597	(26,054)	9,242
Total Liabilities and Shareholders' Equity	\$ 9,413	\$ 7,306	\$ 20,876	\$ 25,969	\$ (43,646)	\$ 19,918

Exhibit 7

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Closing Index	n/a	Spin-Off of Mallinckrodt plc by Covidien plc, Closing Index, June 28, 2013	n/a
Declaration	n/a	Declaration of Benjamin Wood, July 10, 2024, and all exhibits attached thereto	n/a
Declaration	n/a	Declaration of Ron Garber, June 28, 2024, and all exhibits attached thereto	n/a
Declaration	n/a	Declaration of Tim Husnik, July 9, 2024, and all exhibits attached thereto	n/a
Financials	n/a	Covidien Public Limited Company Form 10-K for the fiscal year ended September 27, 2013	n/a
Financials	n/a	Medtronic Public Limited Company Form 10-K for the fiscal year ended April 24, 2020	n/a
Financials	n/a	Medtronic Public Limited Company Form 10-Q for the three months ended July 31, 2020	n/a
Legal	n/a	11 U.S. Bankruptcy Code section 101 (22A)(A) (Definition of a financial institution)	n/a
Legal	n/a	<i>In re Nine W. LBO Sec. Litig.</i> , 87 F.4th 130 (2d Cir. 2023), reh'g denied, Nos. 20-3257-cv (L) et al. (2d Cir. Jan. 3, 2024)	n/a
Pleading	n/a	Amended Complaint, <i>In re: Mallinckrodt plc</i> , No. 20-bk-12522 (JTD) (Bankr. D. Del.) Adv. Proc. No. 22-50433(JTD)	n/a
Pleading	n/a	Complaint, <i>In re: Mallinckrodt plc</i> , No. 20-bk-12522 (JTD) (Bankr. D. Del.) Adv. Proc. No. 22-50433(JTD), Filed October 11, 2022	n/a
Pleading	n/a	Covidien Motion for Summary Judgment Based on the Section 546(e) Safe Harbor, <i>In re: Mallinckrodt plc</i> , No. 20-bk-12522 (JTD) (Bankr. D. Del.) Adv. Proc. No. 22-50433(JTD), Filed July 10, 2024	n/a
Pleading	n/a	Opinion <i>In re: Mallinckrodt et al.</i> No. 20-bk-12522 (JTD) (Bankr. D. Del.) Adv. Proc. No. 22-50433(JTD)	n/a
Powerpoint	n/a	Covidien Investor Presentation, " <i>Spin-off of Pharmaceuticals</i> ," December 15, 2011	n/a
PowerPoint	n/a	Project Jameson Final Step Plan, June 27, 2013	n/a
Research	n/a	American College of Bankruptcy Annual Meeting Educational Session, " <i>Mark-to-Market</i> " / <i>Fair Value Accounting</i> ," Guy Davis, March 28, 2009	n/a
Research	n/a	Covidien press release, " <i>Covidien Plans Spin-Off of Pharmaceuticals Business</i> ," December 15, 2011	n/a
Research	n/a	Exchange-rates.org, " <i>Euro (EUR) to US Dollar (USD) Exchange Rates</i> ," July 15, 2020 (https://www.exchange-rates.org/exchange-rate-history/eur-usd-2020-07-15 , last accessed September 25, 2024)	n/a
Research	n/a	Exchange-rates.org, " <i>Euro (EUR) to US Dollar (USD) Exchange Rates</i> ," November 13, 2020 (https://www.exchange-rates.org/exchange-rate-history/eur-usd-2020-11-13 , last accessed September 25, 2024)	n/a
Research	n/a	FASB (Financial Accounting Standards Board). ASC 450-20-25-2. Retrieved October 15 2024, from https://asc.fasb.org/	n/a
Research	n/a	FASB (Financial Accounting Standards Board). ASC 815-10-15-74. Retrieved October 15 2024, from https://asc.fasb.org/	n/a
Research	n/a	PwC interpretive guidance under ASC 450 " <i>Contingencies</i> ," November 2023	n/a
Research	n/a	PwC interpretive guidance under ASC 460 " <i>Guarantees</i> ," June 2024	n/a
Research	n/a	PwC interpretive guidance under ASC 805 " <i>Recognition and measurement on the acquisition date</i> ," updated May 2024	n/a
Research	n/a	PwC interpretive guidance under ASC 815 " <i>Derivatives and hedging</i> ," updated March 2024.	n/a
Research	n/a	S&P Global Ratings, " <i>S&P Global Ratings Definitions</i> ," August 18, 2016	n/a
Research	n/a	Standard & Poor's, " <i>Covidien International Finance S.A.'s New Senior Unsecured Notes Rated 'A'</i> ," May 13, 2013	n/a

Documents in the Covidien Defendants' Production in support of the Project Jameson Plan, and the Garber, Wood, and Husnik

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Acquisitions	Digital Surgery	FY20 P12 JEV 5511 Digital Surgery OBS Part 2_Posted.xlsx	COV-00019441
Acquisitions	Digital Surgery	FY20 P12 JEV 5511 Digital Surgery Stamp Duty reclass_Posted.xlsx	COV-00019442
Acquisitions	Digital Surgery	OBS Digital Surgery - Q4 FY20 v2.xlsx	COV-00019449
Acquisitions	Medicrea	Tesla Shareholder Profile.pdf	COV-00017096
Acquisitions	Medicrea	Tesla_LOI_May_28_2020.pdf	COV-00017097
Acquisitions	Medicrea	Tesla - CTA - Ameliane-FR Ory - Execution version.pdf	COV-00017102
Acquisitions	Medicrea	Tesla - CTA - AMIRAL GESTION - Execution version.pdf	COV-00017121
Acquisitions	Medicrea	Tesla - CTA - Denys - Execution version.pdf	COV-00017140
Acquisitions	Medicrea	Tesla - CTA - JJ. Moreno - Execution version.pdf	COV-00017161
Acquisitions	Medicrea	Tesla - CTA - JP CAFFIERO - Execution version.pdf	COV-00017180
Acquisitions	Medicrea	Tesla - CTA - M. Recton - Execution version.pdf	COV-00017199
Acquisitions	Medicrea	Tesla - CTA - P Burel - Execution version.pdf	COV-00017218
Acquisitions	Medicrea	Tesla - CTA - P. Bertrand - Execution version.pdf	COV-00017237
Acquisitions	Medicrea	Tesla - CTA - R. Kienzle - Execution version.pdf	COV-00017258
Acquisitions	Medicrea	Tesla - CTA - Stonepine (shares and warrants) - Execution version.pdf	COV-00017277
Acquisitions	Medicrea	Tesla - CTA - SYCOMORE - Execution version.pdf	COV-00017296
Acquisitions	Medicrea	Tesla - CTA - VATEL - Execution version.pdf	COV-00017315
Acquisitions	Medicrea	Tesla - CTA Perceptive (Warrants) - Executed Version.pdf	COV-00017334
Acquisitions	Medicrea	FY21 P08 JEV 5511 Medicrea i-banker fees reclass_Posted.xlsx	COV-00020145
Acquisitions	Medicrea	RE_ Medicrea entries 5511.msg	COV-00020146
Acquisitions	Medicrea	Flow of Funds.xlsx	COV-00020149
Acquisitions	Medicrea	Step 1 Medicrea.pdf	COV-00020150
Acquisitions	Medicrea	Step 2 Medicrea.pdf	COV-00020151
Acquisitions	Medicrea	Step 3 Medicrea.pdf	COV-00020152
Acquisitions	Medicrea	Step 4 Medicrea.pdf	COV-00020153
Acquisitions	Medicrea	Step 5 Medicrea.pdf	COV-00020154
Acquisitions	Medicrea	1- Medicrea International - Report of the board (FR)(10126086 - Signed DW.pdf	COV-00020155
Acquisitions	Medicrea	2. Medicrea Int - Minutes of SGM (FR) fully signed.pdf	COV-00020160
Acquisitions	Medicrea	8- Medicrea International - Minutes of the Board meeting (FR)(10129699.5)(003).doc.pdf	COV-00020169
Acquisitions	Medicrea	2 - updated TEAM form for change of legal form Medicrea France (002) (002).pdf	COV-00020174
Acquisitions	Medicrea	APPROVED_ Capital Contribution from Sarl-Lux to Medicrea France (FR2022-024).msg	COV-00020181
Acquisitions	Medicrea	FR2022-024 Sarl-Lux Capital Contribution to Medicrea France.pdf	COV-00020183
Acquisitions	Medicrea	FR2022-024 Sarl-Lux Capital Contribution to M.docx	COV-00020193
Acquisitions	Medicrea	Copy of CXF Template-3630.xlsx	COV-00020203
Acquisitions	Medicrea	Draft FR - Medicrea conversion to SAS.docx	COV-00020204
Acquisitions	Medicrea	Flow of Funds.xlsx	COV-00020209
Acquisitions	Medicrea	FR2022-024 Sarl-Lux Capital Contribution to Medicrea France - journal entries.msg	COV-00020210
Acquisitions	Medicrea	APPROVED_ Capital Contribution from Sarl-Lux to Medicrea France (FR2022-024)	COV-00020211
Acquisitions	Medicrea	FR2022-024 Sarl-Lux Capital Contribution to Medicrea France.pdf	COV-00020213
Acquisitions	Medicrea	FR2022-024 Sarl-Lux Capital Contribution to Medicrea France.pdf	COV-00020233
Acquisitions	Medicrea	FR2022-024 Sarl-Lux Capital Contribution to Medicrea France - journal entries.xlsx	COV-00020253
Acquisitions	Medicrea	FR2022-024 Sarl-Lux Capital Contribution to Medicrea France TaxFinal.docx	COV-00020255
Acquisitions	Medicrea	FR2022-024 Sarl-Lux Capital Contribution to Medicrea France.docx	COV-00020261
Acquisitions	Medicrea	FR2022-024 Sarl-Lux Capital Contribution to Medicrea France.pdf	COV-00020267

Page 3 of 39

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Financials	CIFSA	FY21 COVIDIEN INTERNATIONAL FINANCE S.A. Annual Accounts-Certified.pdf	COV-00019643
Financials	CIFSA	FY22 Covidien International Finance S.A. - Annual Accounts - filed.pdf	COV-00019672
Financials	CIFSA	FY23 Covidien International Finance S.A. Annual Accounts - filed.pdf	COV-00019754
Financials	Sarl	Covidien Group S.à r.l. - 2020 - annual accounts - Depot_21_26546.pdf	COV-00022171
Financials	Sarl	FY13 Covidien Group Sarl stats FINAL filed.PDF	COV-00022231
Financials	Sarl	FY14 Financial Statements Covidien Group Sarl - filed.PDF	COV-00022279
Financials	Sarl	FY15 Covidien Group Sarl financial statements - filed.PDF	COV-00022326
Financials	Sarl	FY16 Covidien Group Sarl - filed financial statements.PDF	COV-00022374
Financials	Sarl	FY17 Covidien Group Sarl Financial Statements_Filed.pdf	COV-00022424
Financials	Sarl	FY18 Annual Accounts Covidien Group Sarl_FILED.pdf	COV-00022443
Financials	Sarl	FY19 Annual Accounts Covidien Group Sarl_FILED.pdf	COV-00022462
Financials	Sarl	FY21 Annual Accounts Covidien Group S.à r.l. - filed.pdf	COV-00022494
Financials	Sarl	FY22 Covidien Group S.à r.l. - Annual Accounts - filed.pdf	COV-00022586
Financials	Sarl	FY23 Covidien Group S.à r.l. Annual Accounts - filed.pdf	COV-00022677
Journal Entries	n/a	JE -Apr2020.pdf	COV-00018585
Journal Entries	n/a	JE -Feb2020.pdf	COV-00018586
Journal Entries	n/a	JE -Mar2020.pdf	COV-00018587
Journal Entries	n/a	JE with supportings Feb 2020 - Apr2020.xlsx	COV-00018588
Project Jameson	Project Jameson	120914 Jameson transaction ruling SH (signed).pdf	COV-00000001
Project Jameson	Project Jameson	Final Project Jameson_Covidien_Tyco_Entities_Assets_Val_Report_Final 07-10-2013.pdf	COV-00000963
Project Jameson	Project Jameson	Germany Jameson Opinion.pdf	COV-00002032
Project Jameson	Project Jameson	Intercompany Balances (Project Jameson).xlsx	COV-00002240
Project Jameson	Project Jameson	Jameson - Basis Study Dashboard.xlsx	COV-00002241
Project Jameson	Project Jameson	Jameson - Rulings-Opinions-Treaty Dashboard.xlsx	COV-00002242
Project Jameson	Project Jameson	Jameson - Valuation Dashboard.xlsx	COV-00002756
Project Jameson	Project Jameson	Jameson FIN 48 Analysis for TMA.xlsx	COV-00002757
Project Jameson	Project Jameson	Jameson Intercompany Transaction Flow Proposal (May 4 2012).pptx	COV-00002758
Project Jameson	Project Jameson	Jameson PIT Agenda 12 0420.doc	COV-00002778
Project Jameson	Project Jameson	Jameson PIT Agenda 12 0427.doc	COV-00002779
Project Jameson	Project Jameson	Jameson PIT Agenda 12 0504.doc	COV-00002780
Project Jameson	Project Jameson	Jameson PIT Agenda 12 0511.doc	COV-00002781
Project Jameson	Project Jameson	Jameson PIT Agenda 12 0518.doc	COV-00002782
Project Jameson	Project Jameson	Jameson PIT Team Meeting Minutes 12 0427.doc	COV-00002783
Project Jameson	Project Jameson	Jameson Tax Timeline.xlsx	COV-00002785
Project Jameson	Project Jameson	LUXEMBOURG - E8105295A_ATA_c3103397_Covidien_Project Jameson III_19122012.docx_090220bf813cdac2_v1.2.pdf	COV-00002786
Project Jameson	Project Jameson	LUXEMBOURG - E810A5295_ATA_c3_103397_Covidien_Project Jameson II_19122012_090220bf813ced5d_v4.4.pdf	COV-00002807
Project Jameson	Project Jameson	PI Step Plan Tracking.xlsx	COV-00003031
Project Jameson	Project Jameson	Project Jameson - Final Overall Structuring Summary.pdf	COV-00003044
Project Jameson	Project Jameson	Project Jameson - Final Overall Structuring Summary.pptx	COV-00003669
Project Jameson	Project Jameson	Project Jameson - Final Step Plan June 27 2013.pdf	COV-00004294
Project Jameson	Project Jameson	Project Jameson - Version 11.0 - China.pptx	COV-00004572
Project Jameson	Project Jameson	Project Jameson Separation Schedule - Distributed.pdf	COV-00004574
Project Jameson	Project Jameson	Project Jameson Separation Schedule.xlsx	COV-00004602
Project Jameson	Project Jameson	Project Jameson- Agenda 4.30.12.docx	COV-00004603

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Project Jameson	Project Jameson- Agenda 6.4.12.docx	COV-00004604
Project Jameson	Project Jameson	SWITZERLAND FEDERAL Covidien Jameson_ESTV_transaction_final.pdf	COV-00005039
Project Jameson	Project Jameson	SWITZERLAND SCHAFF 120914 Jameson transaction ruling SH (signed).pdf	COV-00005064
Project Jameson	Project Jameson	SWITZERLAND SCHAFF Covidien SH_Jameson_SH_final.pdf	COV-00005088
Project Jameson	Project Jameson	Spain Jameson Opinion.pdf	COV-00005211
Project Jameson	Project Jameson	iii. Project Jameson - Final Step Plan June 27 2013.pdf	COV-00016196
Project Jameson	Project Jameson	Project Jameson_Covidien_Tyco_Entities_Assets_Val 31 Dec 2012_Report_Final.pdf	COV-00017385
Project Jameson	Project Jameson	oleObject4	COV-00020134
Project Jameson	Step 1.1.0	Step 1.1.0 - Action by Written Consent - Covidien Holdings International Corporation - 26 Sep 2012.pdf	COV-00005222
Project Jameson	Step 1.1.0	Step 1.1.0 - Action by Written Consent - Ludlow Corporation - 26 Sep 2012.pdf	COV-00005229
Project Jameson	Step 1.1.0	Step 1.1.0 - Action of the Sole Incorporator - Covidien Holdings International Corporation - 26 Sep 2012.pdf	COV-00005232
Project Jameson	Step 1.1.0	Step 1.1.0 - By-laws - Covidien Holdings International Corporation - 26 Sep 2012.pdf	COV-00005234
Project Jameson	Step 1.1.0	Step 1.1.0 - Certificate of Incorporation - Covidien Holdings International Corporation - 26 Sep 2012.pdf	COV-00005246
Project Jameson	Step 1.1.0	Step 1.1.0 - Stock Subscription Agreement - 26 Sep 2012.pdf	COV-00005252
Project Jameson	Step 1.1.1	Step 1.1.1 - Appointment of Mexico legal rep - 21 Mar 2013.pdf	COV-00005254
Project Jameson	Step 1.1.1	Step 1.1.1 - Board Consent - CHIC - 26 Mar 2013.pdf	COV-00005285
Project Jameson	Step 1.1.1	Step 1.1.1 - Board Consent - Ludlow Corporation - 26 Mar 2013.pdf	COV-00005290
Project Jameson	Step 1.1.1	Step 1.1.1 - Contribution Agreement - 26 Mar 2013.pdf	COV-00005295
Project Jameson	Step 1.1.1	Step 1.1.1 - Disclosure of transaction - 21 Mar 2013.pdf	COV-00005303
Project Jameson	Step 1.1.1	Step 1.1.1 - Proxy - Kendall de Mexico - 15 Mar 2013.pdf	COV-00005362
Project Jameson	Step 1.1.1	Step 1.1.1 - Proxy for US Entities - 15 Mar 2013.pdf	COV-00005364
Project Jameson	Step 1.1.1	Step 1.1.1 - Shareholders Meeting Minutes (English) - Kenmex - 20 Mar 2013.pdf	COV-00005370
Project Jameson	Step 1.1.1	Step 1.1.1 - Shareholders Meeting Minutes (Spanish) - Kenmex - 20 Mar 2013.pdf	COV-00005373
Project Jameson	Step 1.10.1	Step 1.10.1 - Assignment and Assumption Agreement - 26 Apr 2013.pdf	COV-00005377
Project Jameson	Step 1.10.1	Step 1.10.1 - Board Consent - Coated Products GP Inc - 26 Apr 2013.pdf	COV-00005384
Project Jameson	Step 1.10.1	Step 1.10.1 - Board Consent - Georgia Packaging - 26 Apr 2013.pdf	COV-00005388
Project Jameson	Step 1.10.1	Step 1.10.1 - Board Consent - Partners of LCP Holding - 26 Apr 2013.pdf	COV-00005392
Project Jameson	Step 1.10.1	Step 1.10.1 - Certificate of Cancellation - 26 Apr 2013.pdf	COV-00005396
Project Jameson	Step 1.10.1	Step 1.10.1 - FR Document - 23 Apr 2013.pdf	COV-00005397
Project Jameson	Step 1.10.1	Step 1.10.1 - FR Email - 23 Apr 2013.pdf	COV-00005410
Project Jameson	Step 1.10.1	Step 1.10.1 - Plan of Liquidation - LCP Holding - 26 Apr 2013.pdf	COV-00005411
Project Jameson	Step 1.10.2	Step 1.10.2 - Assignment and Assumption Agreement - 26 Apr 2013.pdf	COV-00005416
Project Jameson	Step 1.10.2	Step 1.10.2 - Board Consent - LCP Holding - 26 Apr 2013.pdf	COV-00005423
Project Jameson	Step 1.10.2	Step 1.10.2 - Board Consent - LCP Inc - 26 Apr 2013.pdf	COV-00005427
Project Jameson	Step 1.10.2	Step 1.10.2 - Board Consent - Ludlow Corp - 26 Apr 2013.pdf	COV-00005431
Project Jameson	Step 1.10.2	Step 1.10.2 - FR Document - 23 Apr 2013.pdf	COV-00005435
Project Jameson	Step 1.10.2	Step 1.10.2 - FR Email - 23 Apr 2013.pdf	COV-00005448
Project Jameson	Step 1.10.2	Step 1.10.2 - Plan of Liquidation - LCP Holding - 26 Apr 2013.pdf	COV-00005449
Project Jameson	Step 1.10.3	Step 1.10.3 - Board Consent - LCP Inc - 26 Apr 2013.pdf	COV-00005453
Project Jameson	Step 1.10.3	Step 1.10.3 - Certificate of Dissolution - LCP Inc - 26 Apr 2013.pdf	COV-00005457
Project Jameson	Step 1.10.3	Step 1.10.3 - FR Document - 23 Apr 2013.pdf	COV-00005459
Project Jameson	Step 1.10.3	Step 1.10.3 - FR Email - 23 Apr 2013.pdf	COV-00005472
Project Jameson	Step 1.10.3	Step 1.10.3 - Sole Stockholder Consent - LCP Inc - 26 Apr 2013.pdf	COV-00005473
Project Jameson	Step 1.11.1	Step 1.11.1 - Board Consent re Name Change (Executed) - 1 May 2013.pdf	COV-00005477

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 1.11.1	Step 1.11.1 - Certificate of Amendment - 1 May 2013.pdf	COV-00005481
Project Jameson	Step 1.11.1	Step 1.11.1 - Consent - Kendall Ludlow Holding Corporation - 3 May 2013.pdf	COV-00005483
Project Jameson	Step 1.11.1	Step 1.11.1 - Consent - Ludlow Corporation - 3 May 2013.pdf	COV-00005494
Project Jameson	Step 1.11.1	Step 1.11.1 - FR Document - 30 Apr 2013.pdf	COV-00005504
Project Jameson	Step 1.11.1	Step 1.11.1 - FR Email - 30 Apr 2013.pdf	COV-00005511
Project Jameson	Step 1.11.1	Step 1.11.1 - SPA - 3 May 2013.pdf	COV-00005513
Project Jameson	Step 1.11.1	Step 1.11.1 - Stockholder Consent - 1 May 2013.pdf	COV-00005527
Project Jameson	Step 1.11.1	Chicopee.pdf	COV-00017384
Project Jameson	Step 1.11.1	Step 1.11.1 - SPA - 3 May 2013.pdf	COV-00018454
Project Jameson	Step 1.11.2	Step 1.11.2 - BoD Formation Consent - MUSHI - 7 Feb 2013.pdf	COV-00005531
Project Jameson	Step 1.11.2	Step 1.11.2 - BoM Consent - Mallinckrodt US Pool Inc - 7 Feb 2013.pdf	COV-00005535
Project Jameson	Step 1.11.2	Step 1.11.2 - Evidence of Formation - Mallinckrodt US Pool LLC - 7 Feb 2013.pdf	COV-00005542
Project Jameson	Step 1.11.2	Step 1.11.2 - Operating Agreement - Mallinckrodt US Pool LLC - 7 Feb 2013.pdf	COV-00005548
Project Jameson	Step 1.12.1	Step 1.12.1 - H Paula Spanish Foreign Identification Number.pdf	COV-00005566
Project Jameson	Step 1.12.1	Step 1.12.1 - Incorporation Public Deed - Mallinckrodt Spain - 18 Dec 2012.pdf	COV-00005567
Project Jameson	Step 1.12.1	Step 1.12.1 - N Kaeller-Cox Spanish Foreign Identification Number.pdf	COV-00005589
Project Jameson	Step 1.12.1	Step 1.12.1 - Provisional VAT Number.pdf	COV-00005590
Project Jameson	Step 1.12.1	Step 1.12.1 - Public Deed regarding BoD - Mallinckrodt Spain - 18 Dec 2012.pdf	COV-00005591
Project Jameson	Step 1.12.1	Step 1.12.1 - Public Deed regarding Corrections - Mallinckrodt Spain - 18 Dec 2012.pdf	COV-00005604
Project Jameson	Step 1.12.1	Step 1.12.1 - S Nee Spanish Foreign Identification Number.pdf	COV-00005613
Project Jameson	Step 1.12.1	Step 1.12.1 - Special PoA regarding Incorporation of Spanish Newco - 24 Sep 2012.pdf	COV-00005614
Project Jameson	Step 1.13.0	Step 1.13.0 - Action by Written Consent (True-Up) - MUSHI - 21 Jun 2013.pdf	COV-00005621
Project Jameson	Step 1.13.0	Step 1.13.0 - Amendment to CIFSA Repurchase Agreement (True-Up) - 21 Jun 2013.pdf	COV-00005626
Project Jameson	Step 1.13.0	Step 1.13.0 - Amendment to Sarl Repurchase Agreement (True-Up) - 21 Jun 2013.pdf	COV-00005629
Project Jameson	Step 1.13.0	Step 1.13.0 - Board Consent - MUSHI - 26 Apr 2013.pdf	COV-00005632
Project Jameson	Step 1.13.0	Step 1.13.0 - FR Document - 26 Apr 2013.pdf	COV-00005636
Project Jameson	Step 1.13.0	Step 1.13.0 - FR Email - 26 Apr 2013.pdf	COV-00005643
Project Jameson	Step 1.13.0	Step 1.13.0 - Repurchase Agreement - CIFSA - 26 Apr 2013.pdf	COV-00005644
Project Jameson	Step 1.13.0	Step 1.13.0 - Repurchase Agreement - Sarl - 26 Apr 2013.pdf	COV-00005653
Project Jameson	Step 1.13.0	Step 1.13.0 - Stock Transfer Power - CIFSA - 26 Apr 2013.pdf	COV-00005662
Project Jameson	Step 1.13.0	Step 1.13.0 - Stock Transfer Power - Sarl - 26 Apr 2013.pdf	COV-00005664
Project Jameson	Step 1.13.0.1	Step 1.13.0.1 - Consent - MUSHI - 18 Apr 2013.pdf	COV-00005666
Project Jameson	Step 1.13.0.1	Step 1.13.0.1 - Consent - Polyken Technologies Europe, Inc - 18 Apr 2013.pdf	COV-00005670
Project Jameson	Step 1.13.0.1	Step 1.13.0.1 - Contribution Agreement - 18 Apr 2013.pdf	COV-00005674
Project Jameson	Step 1.13.1	Step 1.13.1 - Consent - Ludlow Corporation - 8 Apr 2013.pdf	COV-00005680
Project Jameson	Step 1.13.1	Step 1.13.1 - Consent - Mallinckrodt Inc - 8 Apr 2013.pdf	COV-00005685
Project Jameson	Step 1.13.1	Step 1.13.1 - Distribution Agreement - 8 Apr 2013.pdf	COV-00005690
Project Jameson	Step 1.13.1	Step 1.13.1 - Stock Power and Stock Certificate - CHIC - 8 Apr 2013.pdf	COV-00005698
Project Jameson	Step 1.13.2	Step 1.13.2 - Board Consent - Mallinckrodt Inc - 10 Apr 2013.pdf	COV-00005700
Project Jameson	Step 1.13.2	Step 1.13.2 - Board Consent - Mallinckrodt US Holdings - 10 Apr 2013.pdf	COV-00005705
Project Jameson	Step 1.13.2	Step 1.13.2 - Distribution Agreement - 10 Apr 2013.pdf	COV-00005710
Project Jameson	Step 1.13.2	Step 1.13.2 - New Stock Certificate - Mallinckrodt US Holdings - 10 Apr 2013.pdf	COV-00005718
Project Jameson	Step 1.13.2	Step 1.13.2 - Stock Power_Cancelled Stock Certificate - 10 Apr 2013.pdf	COV-00005719
Project Jameson	Step 1.13.3	Step 1.13.3 - Consent - CHIC - 18 Apr 2013.pdf	COV-00005721

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 1.13.3	Step 1.13.3 - Consent - MUSHI - 18 Apr 2013.pdf	COV-00005726
Project Jameson	Step 1.13.3	Step 1.13.3 - Contribution Agreement - 18 Apr 2013.pdf	COV-00005731
Project Jameson	Step 1.13.3	Step 1.13.3 - Stock Certificate - 18 Apr 2013.pdf	COV-00005739
Project Jameson	Step 1.13.3	Step 1.13.3 - Stock Power_Cancelled Stock Certificate - 18 Apr 2013.pdf	COV-00005740
Project Jameson	Step 1.13.4	Step 1.13.4 - Action by Written Consent - CHIC - 18 Apr 2013.pdf	COV-00005742
Project Jameson	Step 1.13.4	Step 1.13.4 - Action by Written Consent - MUSHI - 18 Apr 2013.pdf	COV-00005747
Project Jameson	Step 1.13.4	Step 1.13.4 - Apostilled Charter - CHIC - 9 Apr 2013.pdf	COV-00005752
Project Jameson	Step 1.13.4	Step 1.13.4 - Contribution Agreement - 18 Apr 2013.pdf	COV-00005759
Project Jameson	Step 1.13.4	Step 1.13.4 - PoA - CHIC - 10 Apr 2013.pdf	COV-00005771
Project Jameson	Step 1.13.5	Step 1.13.5 - Board Consent - MUSHI - 30 Apr 2013.pdf	COV-00005775
Project Jameson	Step 1.13.5	Step 1.13.5 - Distribution Agreement - 30 Apr 2013.pdf	COV-00005780
Project Jameson	Step 1.13.5	Step 1.13.5 - Stock Certificate - 30 Apr 2013.pdf	COV-00005789
Project Jameson	Step 1.13.5	Step 1.13.5 - Stock Power and Cancelled Certificate No 3 - MUSHI - 30 Apr 2013.pdf	COV-00005790
Project Jameson	Step 1.2.1	Step 1.2.1 - Deed of Incorporation and AoA - Mallinckrodt Netherlands Holdings - 1 Oct 2012.pdf	COV-00005792
Project Jameson	Step 1.2.1	Step 1.2.1 - Extract Chamber of Commerce - Mallinckrodt Netherlands Holdings.pdf	COV-00005820
Project Jameson	Step 1.2.1	Step 1.2.1 - Shareholders' Register of Mallinckrodt Nederland Holdings - 1 Oct 2012.pdf	COV-00005824
Project Jameson	Step 1.2.2	Step 1.2.2 - Articles of Incorporation - Mallinckrodt Panama Distribution, SA - 13 Sep 2012.pdf	COV-00005828
Project Jameson	Step 1.2.2	Step 1.2.2 - Board Minutes - Mallinckrodt Panama Distribution - 11 Oct 2012.pdf	COV-00005840
Project Jameson	Step 1.2.2	Step 1.2.2 - Share Certificate No 1 - Mallinckrodt Panama Distribution - 11 Oct 2012.pdf	COV-00005841
Project Jameson	Step 1.2.2	Step 1.2.2 - Share Certificate No 1 - Mallinckrodt Panama SA - 7 Sep 2012.pdf	COV-00005842
Project Jameson	Step 1.2.2	Step 1.2.2 - Transfer of subscription - Mallinckrodt Panama Distribution - 14 Sep 2012.pdf	COV-00005843
Project Jameson	Step 1.3.1	Step 1.3.1 - Apostille to Proxy - Kendall SA - 28 Feb 2013.pdf	COV-00005845
Project Jameson	Step 1.3.1	Step 1.3.1 - Articles of Incorporation - Mallinckrodt Panama, SA - 4 Sep 2012.pdf	COV-00005847
Project Jameson	Step 1.3.1	Step 1.3.1 - Asset Transfer Agreement - 2 Mar 2013.pdf	COV-00005862
Project Jameson	Step 1.3.1	Step 1.3.1 - Board Minutes - Mallinckrodt Panama - 1 Mar 2013.pdf	COV-00005872
Project Jameson	Step 1.3.1	Step 1.3.1 - Deed of Amendment - 27 Mar 2013.pdf	COV-00005876
Project Jameson	Step 1.3.1	Step 1.3.1 - Minutes of BoD - Mallinckrodt Panama Distribution (Capitalization) - 13 Feb 2013.pdf	COV-00005882
Project Jameson	Step 1.3.1	Step 1.3.1 - Minutes of BoD - Mallinckrodt Panama S.A. (Capitalization) - 13 Feb 2013.pdf	COV-00005884
Project Jameson	Step 1.3.1	Step 1.3.1 - Opening Balance Sheet - 2 Mar 2013.pdf	COV-00005886
Project Jameson	Step 1.3.1	Step 1.3.1 - PoA registered before Panamanian Public Registry - Mallinckrodt Panama, SA - 14 Nov 2012.pdf	COV-00005892
Project Jameson	Step 1.3.1	Step 1.3.1 - Proxy - Kendall SA - 28 Feb 2013.pdf	COV-00005901
Project Jameson	Step 1.3.1	Step 1.3.1 - Sale Contribution - Kendall Panama - 25 Mar 2013.pdf	COV-00005904
Project Jameson	Step 1.3.1	Step 1.3.1 - Second Deed of Amendment re capital contribution amount - 22 Apr 2013.pdf	COV-00005905
Project Jameson	Step 1.3.1	Step 1.3.1 - Shareholder Minutes - Kendall SA - 1 Mar 2013.pdf	COV-00005912
Project Jameson	Step 1.3.2	Step 1.3.2 - Board Meeting Minutes - Kendall - 1 Apr 2013.pdf	COV-00005916
Project Jameson	Step 1.3.2	Step 1.3.2 - Share Certificate No. 1 endorsed - Mallinckrodt Panama SA - 7 Sep 2012.pdf	COV-00005919
Project Jameson	Step 1.3.2	Step 1.3.2 - Share Replacement Request - 1 Apr 2013.pdf	COV-00005921
Project Jameson	Step 1.3.3	Step 1.3.3 - Action by Written Consent (Signed) - Ludlow Corporation - 5 Apr 2013.pdf	COV-00005922
Project Jameson	Step 1.3.3	Step 1.3.3 - Action by Written Consent (Signed) - Covidien International (US) Holdings - 5 Apr 2013.pdf	COV-00005927
Project Jameson	Step 1.3.3	Step 1.3.3 - Distribution Agreement (Signed) - 5 Apr 2013.pdf	COV-00005932
Project Jameson	Step 1.3.3	Step 1.3.3 - Share Certificate No. 2 endorsed - Mallinckrodt Panama S.A - 1 Apr 2013.pdf	COV-00005940
Project Jameson	Step 1.3.3	Step 1.3.3 - Share Certificate No. 3 - Mallinckrodt Panama S.A. - 5 Apr 2013.pdf	COV-00005942
Project Jameson	Step 1.3.3	Step 1.3.3 - Share Replacement Request (Signed) - 5 Apr 2013.pdf	COV-00005944
Project Jameson	Step 1.4.1	Step 1.4.1 - A_R Covidien International US Holdings A LLC Agreement - 8 Apr 2013.pdf	COV-00005945

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 1.4.1	Step 1.4.1 - Consent - CHIC - 8 Apr 2013.pdf	COV-00005970
Project Jameson	Step 1.4.1	Step 1.4.1 - Consent - Ludlow Corporation - 8 Apr 2013.pdf	COV-00005975
Project Jameson	Step 1.4.1	Step 1.4.1 - Consent of Sole Member of Covidien International US Holdings LLC - 8 Apr 2013.pdf	COV-00005980
Project Jameson	Step 1.4.1	Step 1.4.1 - Contribution Agreement - 8 Apr 2013.pdf	COV-00005983
Project Jameson	Step 1.4.1	Step 1.4.1 - Joinder Agreement - 8 Apr 2013.pdf	COV-00005991
Project Jameson	Step 1.5.1	Step 1.5.1 - Board Consent - CHIC - 26 Mar 2013.pdf	COV-00005996
Project Jameson	Step 1.5.1	Step 1.5.1 - Board Consent - Ludlow Corporation - 26 Mar 2013.pdf	COV-00006001
Project Jameson	Step 1.5.1	Step 1.5.1 - Contribution Agreement - 26 Mar 2013.pdf	COV-00006006
Project Jameson	Step 1.5.1	Step 1.5.1 - Disclosure of direct exemption - 21 Mar 2013.pdf	COV-00006014
Project Jameson	Step 1.5.1	Step 1.5.1 - Proxy - Covidien Group Sarl - 14 Mar 2013.pdf	COV-00006058
Project Jameson	Step 1.5.1	Step 1.5.1 - Proxy for US Entities - 15 Mar 2013.pdf	COV-00006060
Project Jameson	Step 1.5.1	Step 1.5.1 - Shareholders Meeting Minutes (English) - MMJ - 20 Mar 2013.pdf	COV-00006066
Project Jameson	Step 1.5.1	Step 1.5.1 - Shareholders Meeting Minutes (Spanish) - MMJ - 20 Mar 2013.pdf	COV-00006069
Project Jameson	Step 1.6.1	Step 1.6.1 - Board Consent - CHIC - 26 Mar 2013.pdf	COV-00006073
Project Jameson	Step 1.6.1	Step 1.6.1 - Board Consent - Ludlow Corporation - 26 Mar 2013.pdf	COV-00006078
Project Jameson	Step 1.6.1	Step 1.6.1 - Contribution Agreement - 26 Mar 2013.pdf	COV-00006083
Project Jameson	Step 1.6.1	Step 1.6.1 - Proxy for US Entities - 15 Mar 2013.pdf	COV-00006091
Project Jameson	Step 1.6.1	Step 1.6.1 - Shareholders Meeting Minutes (English) - Kendall - 20 Mar 2013.pdf	COV-00006095
Project Jameson	Step 1.6.1	Step 1.6.1 - Shareholders Meeting Minutes (Spanish) - Kendall - 20 Mar 2013.pdf	COV-00006098
Project Jameson	Step 1.7.1	Step 1.7.1 - ASIC Form 205 - Mallinckrodt Australia - 2 Aug 2012.pdf	COV-00006101
Project Jameson	Step 1.7.1	Step 1.7.1 - Certificate of Registration - Mallinckrodt Australia Pty Ltd - 6 Aug 2012.pdf	COV-00006104
Project Jameson	Step 1.7.1	Step 1.7.1 - Certificate of Registration of Name Change - Covidien Australia Pty Ltd - 6 Aug 2012.pdf	COV-00006105
Project Jameson	Step 1.7.1	Step 1.7.1 - Consent of Covidien Pty Ltd as Member of Mallickrodt Australia Pty Ltd.pdf	COV-00006107
Project Jameson	Step 1.7.1	Step 1.7.1 - Consent to Act as Director (C Crighton) - Mallinckrodt Australia Pty Ltd.pdf	COV-00006108
Project Jameson	Step 1.7.1	Step 1.7.1 - Consent to Act as Director (J Yap) - Mallinckrodt Australia Pty Ltd.pdf	COV-00006110
Project Jameson	Step 1.7.1	Step 1.7.1 - Consent to Act as Director (P Tinker) - Mallinckrodt Australia Pty Ltd.pdf	COV-00006112
Project Jameson	Step 1.7.1	Step 1.7.1 - Consent to Name Change - Mallinckrodt Australia Pty Ltd - 3 Aug 2012.pdf	COV-00006115
Project Jameson	Step 1.7.1	Step 1.7.1 - Constitution - Mallinckrodt Australia Pty Ltd.pdf	COV-00006116
Project Jameson	Step 1.7.1	Step 1.7.1 - Sole member resolution of Mallinckrodt Australia Pty Ltd - 2 Aug 2012.pdf	COV-00006143
Project Jameson	Step 1.7.1	Step 1.7.1 - TMF Group Company Registration Form - Mallinckrodt Australia Pty Ltd.pdf	COV-00006144
Project Jameson	Step 1.7.2	Step 1.7.2 - ASIC Form 484 - Mallinckrodt Australia Pty Ltd.pdf	COV-00006149
Project Jameson	Step 1.7.2	Step 1.7.2 - Compliance of Stamp Duty Form - Mallinckrodt Australia Pty Ltd.pdf	COV-00006154
Project Jameson	Step 1.7.2	Step 1.7.2 - Covidien Pty Ltd Application for Shares in Mallinckrodt Australia Pty Ltd - 1 Dec 2012.pdf	COV-00006156
Project Jameson	Step 1.7.2	Step 1.7.2 - PoA - Covidien ACN 003 143 502 - 26 Nov 2012.pdf	COV-00006157
Project Jameson	Step 1.7.2	Step 1.7.2 - PoA - Mallinckrodt ACN 159 798 302 - 26 Nov 2012.pdf	COV-00006158
Project Jameson	Step 1.7.2	Step 1.7.2 - Share Registers - Mallinckrodt Australia Pty Ltd.pdf	COV-00006159
Project Jameson	Step 1.7.2	Step 1.7.2 - Signed Contribution Agreement - 1 Dec 2012.pdf	COV-00006161
Project Jameson	Step 1.7.2	Step 1.7.2 - Signed Share Certificate - Mallinckrodt ACN 159 798 302 - 1 Dec 2012.pdf	COV-00006180
Project Jameson	Step 1.8.1	Step 1.8.1 - ASIC Form 484 - 26 Apr 2013.pdf	COV-00006181
Project Jameson	Step 1.8.1	Step 1.8.1 - Action by Written Consent - Ludlow Corporation - 25 Apr 2013.pdf	COV-00006185
Project Jameson	Step 1.8.1	Step 1.8.1 - Board Resolution - CPL - 19 Apr 2013.pdf	COV-00006190
Project Jameson	Step 1.8.1	Step 1.8.1 - FR Document - 24 Apr 2013.pdf	COV-00006192
Project Jameson	Step 1.8.1	Step 1.8.1 - FR Email - 24 Apr 2013.pdf	COV-00006201
Project Jameson	Step 1.8.1	Step 1.8.1 - PoA - Ludlow Corporation - 25 Apr 2013.pdf	COV-00006202

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 1.8.1	Step 1.8.1 - Power of Attorney signed by Covidien Group Sarl - 23 Apr 2013.pdf	COV-00006205
Project Jameson	Step 1.8.1	Step 1.8.1 - SPA - 25 Apr 2013.pdf	COV-00006207
Project Jameson	Step 1.8.1	Step 1.8.1 - STFs - 25 Apr 2013.pdf	COV-00006213
Project Jameson	Step 1.8.1	Step 1.8.1 - Share Certificates - Covidien Group Sarl - 7 May 2013.pdf	COV-00006215
Project Jameson	Step 1.8.1	Step 1.8.1 - Share Register (Covidien Group Sarl) - Covidien Pty Ltd.pdf	COV-00006217
Project Jameson	Step 1.8.1	Step 1.8.1 - Share Register (Ludlow Corporation) - Covidien Pty Ltd.pdf	COV-00006218
Project Jameson	Step 1.8.1	1.8.1 Valuation.xlsx	COV-00017364
Project Jameson	Step 1.8.1	Step 1.8.1 - SPA - 25 Apr 2013.pdf	COV-00018468
Project Jameson	Step 1.8.1	Project Jameson 1.8.1V10.0) Ludlow Corp Sale of 45% interest in Covidien Pty Ltd.xlsx	COV-00019948
Project Jameson	Step 1.8.1	oleObject1	COV-00019949
Project Jameson	Step 1.8.1; 1.9.1	6B405D8B.msg	COV-00019968
Project Jameson	Step 1.9.1	Step 1.9.1 - Board Consent - Ludlow Corporation - 25 Apr 2013.pdf	COV-00006219
Project Jameson	Step 1.9.1	Step 1.9.1 - FR Document - 24 Apr 2013.pdf	COV-00006224
Project Jameson	Step 1.9.1	Step 1.9.1 - FR Email - 24 Apr 2013.pdf	COV-00006233
Project Jameson	Step 1.9.1	Step 1.9.1 - New Stock Certificate - Plastics Holding - 25 Apr 2013.pdf	COV-00006234
Project Jameson	Step 1.9.1	Step 1.9.1 - SPA - 25 Apr 2013.pdf	COV-00006235
Project Jameson	Step 1.9.1	Step 1.9.1 - Stock Power - Ludlow Corporation - 25 Apr 2013.pdf	COV-00006244
Project Jameson	Step 1.9.1	Step 1.9.1 - SPA - 25 Apr 2013.pdf	COV-00018474
Project Jameson	Step 1.9.1	Project Jameson 1.9.1 (V10) Sale of Plastics Holding Corp.xlsx	COV-00019958
Project Jameson	Step 2.1.0	Step 2.1.0 - Amendment Agreement (Note C) - 31 May 2013.pdf	COV-00006246
Project Jameson	Step 2.1.0	Step 2.1.0 - Board Minutes - Covidien Denmark - 27 Apr 2013.pdf	COV-00006250
Project Jameson	Step 2.1.0	Step 2.1.0 - FR Document - 26 Apr 2013.pdf	COV-00006255
Project Jameson	Step 2.1.0	Step 2.1.0 - FR Email - 26 Apr 2013.pdf	COV-00006261
Project Jameson	Step 2.1.0	Step 2.1.0 - Note C - 27 Apr 2013.pdf	COV-00006262
Project Jameson	Step 2.1.0	Step 2.1.0 - Rectification Addendum No.2 to Covidien Denmark board resolution - 27 Jun 2013.pdf	COV-00006267
Project Jameson	Step 2.1.0	Step 2.1.0 - Rectification Addendum to Covidien Denmark Board Resolution - 31 May 2013.pdf	COV-00006268
Project Jameson	Step 2.1.0	Step 2.1.0 - SPA Amendment Agreement - 31 May 2013.pdf	COV-00006270
Project Jameson	Step 2.1.0	Step 2.1.0 - SPA Amendment No.2 Agreement - 27 Jun 2013.pdf	COV-00006275
Project Jameson	Step 2.1.0	Step 2.1.0 - Share Sale Agreement - 27 Apr 2013.pdf	COV-00006280
Project Jameson	Step 2.1.0	Step 2.1.0 - Stock Power and Cancelled Stock Certificate - 27 Apr 2013.pdf	COV-00006287
Project Jameson	Step 2.1.0	oleObject3	COV-00019980
Project Jameson	Step 2.1.0	oleObject1	COV-00019988
Project Jameson	Step 2.1.0	oleObject2	COV-00019994
Project Jameson	Step 2.1.0	oleObject3	COV-00020008
Project Jameson	Step 2.1.0	oleObject1	COV-00020016
Project Jameson	Step 2.1.0	oleObject2	COV-00020022
Project Jameson	Step 2.1.0	oleObject3	COV-00020029
Project Jameson	Step 2.1.0	oleObject2	COV-00020037
Project Jameson	Step 2.1.0	oleObject1	COV-00020043
Project Jameson	Step 2.1.0	Project Jameson 2.1.0 (V10.0) CAPSVII sale USSC to Sarl - DRAFT.xlsx	COV-00020049
Project Jameson	Step 2.1.0 - 2.1.0.1	Project Jameson 2.1.0 - 2.1.0.1 CAPSVII sale USSC to Sarl (2).xlsx	COV-00019972
Project Jameson	Step 2.1.0 - 2.1.0.1	Project Jameson 2.1.0 - 2.1.0.1 CAPSVII sale USSC to Sarl (3).xlsx	COV-00020000
Project Jameson	Step 2.1.0 - 2.1.0.1	Project Jameson 2.1.0 - 2.1.0.1 CAPSVII sale USSC to Sarl.xlsx	COV-00020028
Project Jameson	Step 2.1.0.1	Step 2.1.0.1 - Assignment of Note C Agreement - 18 Jun 2013.pdf	COV-00006289

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 2.1.0.1	Step 2.1.0.1 - Board Minutes - CAPS VII - 3 Jun 2013.pdf	COV-00006294
Project Jameson	Step 2.1.0.1	Step 2.1.0.1 - Interim Financial Statement - CAPS VII - 3 Jun 2013.pdf	COV-00006299
Project Jameson	Step 2.1.0.1	Step 2.1.0.1 - Valuation report for Note C - Covidien VII (Denmark) ApS - 3 Jun 2013.pdf	COV-00006318
Project Jameson	Step 2.1.0.1	oleObject5	COV-00019973
Project Jameson	Step 2.1.0.1	oleObject4	COV-00019975
Project Jameson	Step 2.1.0.1	oleObject5	COV-00020001
Project Jameson	Step 2.1.0.1	oleObject4	COV-00020003
Project Jameson	Step 2.1.1	Step 2.1.1 - Action by Written Consent - MSCH LLC - 3 May 2013.pdf	COV-00006320
Project Jameson	Step 2.1.1	Step 2.1.1 - Action by Written Consent - Mallinckrodt US LLC - 3 May 2013.pdf	COV-00006325
Project Jameson	Step 2.1.1	Step 2.1.1 - Board Resolution - Mallinckrodt Switzerland - 3 May 2013.pdf	COV-00006330
Project Jameson	Step 2.1.1	Step 2.1.1 - Distribution Agreement - 3 May 2013.pdf	COV-00006332
Project Jameson	Step 2.1.1	Step 2.1.1 - Stock Transfer Power - 3 May 2013.pdf	COV-00006340
Project Jameson	Step 2.1.2	Step 2.1.2 - Board Consent - Mallinckrodt US LLC - 6 May 2013.pdf	COV-00006342
Project Jameson	Step 2.1.2	Step 2.1.2 - Board Consent - USSC - 6 May 2013.pdf	COV-00006347
Project Jameson	Step 2.1.2	Step 2.1.2 - Board Resolution - Mallinckrodt Switzerland - 6 May 2013.pdf	COV-00006352
Project Jameson	Step 2.1.2	Step 2.1.2 - Distribution Agreement - 6 May 2013.pdf	COV-00006354
Project Jameson	Step 2.1.2	Step 2.1.2 - Stock Transfer Power - 6 May 2013.pdf	COV-00006362
Project Jameson	Step 2.1.3	Step 2.1.3 - Action by Written Consent - MSCH LLC - 3 May 2013.pdf	COV-00006364
Project Jameson	Step 2.1.3	Step 2.1.3 - Action by Written Consent - Mallinckrodt US LLC - 3 May 2013.pdf	COV-00006369
Project Jameson	Step 2.1.3	Step 2.1.3 - Distribution Agreement - 24 April 2013.pdf	COV-00006374
Project Jameson	Step 2.1.3	Step 2.1.3 - Notarial Deed of Share Transfer - 2 May 2013.pdf	COV-00006382
Project Jameson	Step 2.1.3	Step 2.1.3 - PoA - MSCH LLC - 25 April 2013.pdf	COV-00006605
Project Jameson	Step 2.1.3	Step 2.1.3 - PoA - Mallinckrodt US LLC - 25 April 2013.pdf	COV-00006613
Project Jameson	Step 2.1.3	Step 2.1.3 - Shareholders List - Dritte Corsa 3 May 2013.pdf	COV-00006621
Project Jameson	Step 2.1.4	Step 2.1.4 - Board Consent - Mallinckrodt US LLC - 6 May 2013.pdf	COV-00006624
Project Jameson	Step 2.1.4	Step 2.1.4 - Board Consent - USSC - 6 May 2013.pdf	COV-00006629
Project Jameson	Step 2.1.4	Step 2.1.4 - Distribution Agreement - 6 May 2013.pdf	COV-00006634
Project Jameson	Step 2.1.4	Step 2.1.4 - Notarial Deed of Share Transfer - 2 May 2013.pdf	COV-00006642
Project Jameson	Step 2.1.4	Step 2.1.4 - PoA - Mallinckrodt US LLC - 25 Apr 2013.pdf	COV-00006869
Project Jameson	Step 2.1.4	Step 2.1.4 - PoA - USSC - 25 Apr 2013.pdf	COV-00006877
Project Jameson	Step 2.1.4	Step 2.1.4 - Shareholders List - Dritte CORSA Verwaltungsgesellschaft mbH - 6 May 2013.pdf	COV-00006885
Project Jameson	Step 2.10.0 a)	Step 2.10.0(a) - Consent of MSCH LLC - 3 May 2013.pdf	COV-00006888
Project Jameson	Step 2.10.0 a)	Step 2.10.0(a) - Consent of Mallinckrodt US LLC - 3 May 2013.pdf	COV-00006893
Project Jameson	Step 2.10.0 a)	Step 2.10.0(a) - Distribution Agreement - 3 May 2013.pdf	COV-00006898
Project Jameson	Step 2.10.0 a)	Step 2.10.0(a) - New Stock Certificate - Mallinckrodt Brand Pharmaceuticals, Inc - 3 May 2013.pdf	COV-00006909
Project Jameson	Step 2.10.0 a)	Step 2.10.0(a) - Stock Power and Cancelled Certificate - 3 May 2013.pdf	COV-00006910
Project Jameson	Step 2.10.0 b)	Step 2.10.0(b) - Board Consent - Mallinckrodt US LLC - 6 May 2013.pdf	COV-00006912
Project Jameson	Step 2.10.0 b)	Step 2.10.0(b) - Board Consent - USSC - 6 May 2013.pdf	COV-00006917
Project Jameson	Step 2.10.0 b)	Step 2.10.0(b) - Distribution Agreement - 6 May 2013.pdf	COV-00006922
Project Jameson	Step 2.10.0 b)	Step 2.10.0(b) - New Stock Certificate - Mallinckrodt Brand Pharmaceuticals, Inc - 6 May 2013.pdf	COV-00006930
Project Jameson	Step 2.10.0 b)	Step 2.10.0(b) - Stock Power and Cancelled Certificate - 6 May 2013.pdf	COV-00006931
Project Jameson	Step 2.10.1 a)	Step 2.10.1(a) - Action of the Sole Incorporator - Mallinckrodt Jameson Company - 19 Dec 2012.pdf	COV-00006933
Project Jameson	Step 2.10.1 a)	Step 2.10.1(a) - Certificate of Incorporation - Mallinckrodt Jameson Company - 19 Dec 2012.pdf	COV-00006935
Project Jameson	Step 2.10.1 a)	Step 2.10.1(a) - Initial BoD Consent - Mallinckrodt Jameson Company - 19 Dec 2012.pdf	COV-00006941

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 2.10.1 a)	Step 2.10.1(a) - Parent Consent - Mallinckrodt Jameson Company - 19 Dec 2012.pdf	COV-00006948
Project Jameson	Step 2.10.1 a)	Step 2.10.1(a) - Stock Certificate - Mallinckrodt Jameson Company - 19 Dec 2012.pdf	COV-00006951
Project Jameson	Step 2.10.1 b)	Step 2.10.1(b) - BD-Board Resolution of Carnforth Limited - 13 May 2013.pdf	COV-00006952
Project Jameson	Step 2.10.1 b)	Step 2.10.1(b) - BD-STF - Carnforth Limited - 13 May 2013.pdf	COV-00006956
Project Jameson	Step 2.10.1 b)	Step 2.10.1(b) - Consent - Mallinckrodt Jameson Company - 13 May 2013.pdf	COV-00006957
Project Jameson	Step 2.10.1 b)	Step 2.10.1(b) - Consent - USSC - 13 May 2013.pdf	COV-00006963
Project Jameson	Step 2.10.1 b)	Step 2.10.1(b) - Contribution Agreement - 13 May 2013.pdf	COV-00006969
Project Jameson	Step 2.10.1 b)	Step 2.10.1(b) - GM-Notarial Deed of Share Transfer - 2 May 2013.pdf	COV-00006978
Project Jameson	Step 2.10.1 b)	Step 2.10.1(b) - GM-Shareholders List - Dritte CORSA - 13 May 2013.pdf	COV-00007250
Project Jameson	Step 2.10.1 b)	Step 2.10.1(b) - MX-Shareholders Meeting Minutes (English) - Mall Medical SA - 10 May 2013.pdf	COV-00007253
Project Jameson	Step 2.10.1 b)	Step 2.10.1(b) - MX-Shareholders Meeting Minutes (Spanish) - Mall Medical SA - 10 May 2013.pdf	COV-00007256
Project Jameson	Step 2.10.1 b)	Step 2.10.1(b) - NL-Extract Chamber of Commerce - Mall Nederland.pdf	COV-00007260
Project Jameson	Step 2.10.1 b)	Step 2.10.1(b) - NL-Extract Chamber of Commerce - Mall Petten.pdf	COV-00007265
Project Jameson	Step 2.10.1 b)	Step 2.10.1(b) - NL-Notarial Deed - Mall Nederland - 13 May 2013.pdf	COV-00007269
Project Jameson	Step 2.10.1 b)	Step 2.10.1(b) - NL-Notarial Deed - Mall Petten - 13 May 2013.pdf	COV-00007286
Project Jameson	Step 2.10.1 b)	Step 2.10.1(b) - SZ-Board Minutes - Mall Switz - 13 May 2013.pdf	COV-00007303
Project Jameson	Step 2.10.1 b)	Step 2.10.1(b) - SZ-Stock Transfer Power - Mall Switz - 13 May 2013.pdf	COV-00007305
Project Jameson	Step 2.10.1 b)	Step 2.10.1(b) - UK-Board Minutes - Mall Medical Argentina - 13 May 13.pdf	COV-00007307
Project Jameson	Step 2.10.1 b)	Step 2.10.1(b) - UK-Board Minutes - Mall Medical Holdings - 13 May 13.pdf	COV-00007309
Project Jameson	Step 2.10.1 b)	Step 2.10.1(b) - UK-STF - Mall Medical Argentina - 13 May 13.pdf	COV-00007311
Project Jameson	Step 2.10.1 b)	Step 2.10.1(b) - UK-STF - Mall Medical Holdings - 13 May 13.pdf	COV-00007313
Project Jameson	Step 2.10.1 b)	Step 2.10.1(b) - UK-Share Certificate - Mall Medical Argentina - 13 May 13.pdf	COV-00007315
Project Jameson	Step 2.10.1 b)	Step 2.10.1(b) - UK-Share Certificate - Mall Medical Holdings - 13 May 13.pdf	COV-00007316
Project Jameson	Step 2.10.1 b)	Step 2.10.1(b) - US-Joinder Agreement - 13 May 2013.pdf	COV-00007317
Project Jameson	Step 2.10.1 b)	Step 2.10.1(b) - US-Stock Certificate - IMC Exploration Company - 13 May 2013.pdf	COV-00007322
Project Jameson	Step 2.10.1 b)	Step 2.10.1(b) - US-Stock Certificate - Mall Brand Pharmaceuticals - 13 May 13.pdf	COV-00007323
Project Jameson	Step 2.10.1 b)	Step 2.10.1(b) - US-Stock Certificate - Mallinckrodt Caribbean Inc.- 13 May 2013.pdf	COV-00007324
Project Jameson	Step 2.10.1 b)	Step 2.10.1(b) - US-Stock Power - Mallinckrodt Caribbean Inc. - 13 May 2013.pdf	COV-00007325
Project Jameson	Step 2.10.1 b)	Step 2.10.1(b) - US-Stock Transfer Power - IMC Exploration Company - 13 May 2013.pdf	COV-00007327
Project Jameson	Step 2.10.1 b)	Step 2.10.1(b) - US-Stock Transfer Power - Mall Brand Pharmaceuticals - 13 May 13.pdf	COV-00007329
Project Jameson	Step 2.10.1.1 a)	Step 2.10.1.1(a) - Consent - Mallinckrodt Jameson Company - 24 May 2013.pdf	COV-00007331
Project Jameson	Step 2.10.1.1 a)	Step 2.10.1.1(a) - Consent - USSC - 24 May 2013.pdf	COV-00007338
Project Jameson	Step 2.10.1.1 a)	Step 2.10.1.1(a) - Contribution Agreement - 24 May 2013.pdf	COV-00007345
Project Jameson	Step 2.10.1.1 b)	Step 2.10.1.1(b) - Consent - Mallinckrodt Jameson Company - 24 May 2013.pdf	COV-00007355
Project Jameson	Step 2.10.1.1 b)	Step 2.10.1.1(b) - Consent - Mallinckrodt US Holdings LLC - 24 May 2013.pdf	COV-00007360
Project Jameson	Step 2.10.1.1 b)	Step 2.10.1.1(b) - Contribution Agreement - 24 May 2013.pdf	COV-00007365
Project Jameson	Step 2.10.2	Step 2.10.2 - Consent - USSC - 24 May 2013.pdf	COV-00007372
Project Jameson	Step 2.10.2	Step 2.10.2 - Distribution Agreement - 24 May 2013.pdf	COV-00007377
Project Jameson	Step 2.10.2	Step 2.10.2 - New Stock Certificate - Covidien Group Sarl - 24 May 2013.pdf	COV-00007386
Project Jameson	Step 2.10.2	Step 2.10.2 - Stock Power - 24 May 2013.pdf	COV-00007387
Project Jameson	Step 2.2.0	Step 2.2.0 - Action by Written Consent - Polyken - 1 Apr 2013.pdf	COV-00007389
Project Jameson	Step 2.2.0	Step 2.2.0 - SPA re sale of shares in Euro-Flex (Mexico) - 1 Apr 2013.pdf	COV-00007394
Project Jameson	Step 2.2.1	Step 2.2.1 - APA - 30 Mar 2013.pdf	COV-00007403
Project Jameson	Step 2.2.1	Step 2.2.1 - Formalized Shareholder Minutes - Mallinckrodt Medical, S.A. de C.V. - 7 Feb 2013.pdf	COV-00007411

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 2.2.1	Step 2.2.1 - Power of Attorney of the representative of Kendall de Mexico, S.A. de C.V.pdf	COV-00007436
Project Jameson	Step 2.3.1	Step 2.3.1 - Advertisement - Covidien Nederland BV - 22 Dec 2012.pdf	COV-00007452
Project Jameson	Step 2.3.1	Step 2.3.1 - BoD Action by Written Consent - USSC - 24 Jan 2013.pdf	COV-00007453
Project Jameson	Step 2.3.1	Step 2.3.1 - Confirmation and Filing of the Demerger Proposal - 21 Dec 2012.pdf	COV-00007458
Project Jameson	Step 2.3.1	Step 2.3.1 - Demerger Proposal Annex C description of Split Off and Remaining Assets - Covidien Nederland BV.pdf	COV-00007460
Project Jameson	Step 2.3.1	Step 2.3.1 - Demerger Proposal Annex D Profit and Loss Accounts - Covidien Nederland BV.pdf	COV-00007489
Project Jameson	Step 2.3.1	Step 2.3.1 - Demerger Proposal Signed - Covidien Nederland BV - 21 Dec 2012.pdf	COV-00007503
Project Jameson	Step 2.3.1	Step 2.3.1 - Extract Chamber of Commerce - Mallinckrodt Nederland B.V.pdf	COV-00007513
Project Jameson	Step 2.3.1	Step 2.3.1 - No Objections Letter - 25 Jan 2013.pdf	COV-00007517
Project Jameson	Step 2.3.1	Step 2.3.1 - Notarial Deed of Demerger (Dutch) - Covidien Nederland B.V. - 27 Jan 2013.pdf	COV-00007518
Project Jameson	Step 2.3.1	Step 2.3.1 - Notarial Deed of Demerger (English) - Covidien Nederland B.V. - 27 Jan 2013.pdf	COV-00007536
Project Jameson	Step 2.3.1	Step 2.3.1 - PoA - Covidien Nederland B.V. - 25 Jan 2013.pdf	COV-00007553
Project Jameson	Step 2.3.1	Step 2.3.1 - PoA - USSC - 24 Jan 2013.pdf	COV-00007554
Project Jameson	Step 2.3.1	Step 2.3.1 - Shareholder Resolution - Covidien Nederland BV - 27 Jan 2013.pdf	COV-00007557
Project Jameson	Step 2.3.3	Step 2.3.3 - AoA (Annex A) - Mallinckrodt Holdings B.V.pdf	COV-00007561
Project Jameson	Step 2.3.3	Step 2.3.3 - Chamber of Commerce Extract - Mallinckrodt Medical B.V - 3 May 2013.pdf	COV-00007578
Project Jameson	Step 2.3.3	Step 2.3.3 - Chambers of Commerce Extract - Mallinckrodt Petten Holdings B.V.pdf	COV-00007586
Project Jameson	Step 2.3.3	Step 2.3.3 - Confirmation of Filing - 21 Mar 2013.pdf	COV-00007590
Project Jameson	Step 2.3.3	Step 2.3.3 - Demerger Proposal - Mallinckrodt Holdings BV - 20 Mar 2013.pdf	COV-00007591
Project Jameson	Step 2.3.3	Step 2.3.3 - Newspaper Announcement - 23 Mar 2013.pdf	COV-00007601
Project Jameson	Step 2.3.3	Step 2.3.3 - No Objections Letter - 24 Apr 2013.pdf	COV-00007602
Project Jameson	Step 2.3.3	Step 2.3.3 - Notarial Deed of Demerger - Mallinckrodt Holdings B.V.- 2 May 2013.pdf	COV-00007603
Project Jameson	Step 2.3.3	Step 2.3.3 - PoA - MSCH LLC - 29 Apr 2013.pdf	COV-00007654
Project Jameson	Step 2.3.3	Step 2.3.3 - PoA - Mallinckrodt Holdings BV - 29 Apr 2013.PDF.pdf	COV-00007656
Project Jameson	Step 2.3.3	Step 2.3.3 - Profit and Loss Account (Annex C) - Mallinckrodt Holdings BV.pdf	COV-00007657
Project Jameson	Step 2.3.3	Step 2.3.3 - Shareholder's Resolution - Mallinckrodt Holdings B.V.- 2 May 2013.pdf	COV-00007659
Project Jameson	Step 2.3.4	Step 2.3.4 - Action by Written Consent - MSCH LLC - 3 May 2013.pdf	COV-00007663
Project Jameson	Step 2.3.4	Step 2.3.4 - Action by Written Consent - Mallinckrodt US LLC - 3 May 2013.pdf	COV-00007668
Project Jameson	Step 2.3.4	Step 2.3.4 - Deed of Transfer - Mallinckrodt Petten Holdings BV - 3 May 2013.pdf	COV-00007673
Project Jameson	Step 2.3.4	Step 2.3.4 - Distribution Agreement - 3 May 2013.pdf	COV-00007680
Project Jameson	Step 2.3.4	Step 2.3.4 - Extract Chamber of Commerce - Mallinckrodt Petten Holdings B.V.pdf	COV-00007688
Project Jameson	Step 2.3.4	Step 2.3.4 - PoA - MSCH LLC - 3 May 2013.pdf	COV-00007690
Project Jameson	Step 2.3.4	Step 2.3.4 - PoA - Mallinckrodt Petten Holdings BV - 3 May 2013.pdf	COV-00007691
Project Jameson	Step 2.3.4	Step 2.3.4 - PoA - Mallinckrodt US LLC - 3 May 2013.pdf	COV-00007692
Project Jameson	Step 2.3.5	Step 2.3.5 - Action by Written Consent - Mallinckrodt US LLC - 6 May 2013.pdf	COV-00007694
Project Jameson	Step 2.3.5	Step 2.3.5 - Action by Written Consent - USSC - 6 May 2013.pdf	COV-00007700
Project Jameson	Step 2.3.5	Step 2.3.5 - Deed of Transfer - Mallinckrodt Petten Holdings BV - 6 May 2013.pdf	COV-00007706
Project Jameson	Step 2.3.5	Step 2.3.5 - Distribution Agreement - 6 May 2013.pdf	COV-00007714
Project Jameson	Step 2.3.5	Step 2.3.5 - Extract Chamber of Commerce - Mallinckrodt Petten Holdings B.V.pdf	COV-00007722
Project Jameson	Step 2.3.5	Step 2.3.5 - PoA - Mallinckrodt Petten Holdings B.V. - 3 May 2013.pdf	COV-00007726
Project Jameson	Step 2.3.5	Step 2.3.5 - PoA - Mallinckrodt US LLC - 3 May 2013.pdf	COV-00007727
Project Jameson	Step 2.3.5	Step 2.3.5 - PoA - USSC - 3 May 2013.pdf	COV-00007729
Project Jameson	Step 2.4.1	Step 2.4.1 - Action by Written Consent - MSCH LLC - 18 Apr 2013.pdf	COV-00007731
Project Jameson	Step 2.4.1	Step 2.4.1 - Action by Written Consent - USSC - 18 Apr 2013.pdf	COV-00007736

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 2.4.1	Step 2.4.1 - Board Minutes - Mallinckrodt Medical Holdings (UK) Limited - 18 Apr 2013.pdf	COV-00007741
Project Jameson	Step 2.4.1	Step 2.4.1 - Cancelled Share Certificate - Mallinckrodt Medical Holding (UK) Ltd - 18 April 2013.pdf	COV-00007743
Project Jameson	Step 2.4.1	Step 2.4.1 - Sale and Purchase Agreement (Executed) - 18 Apr 2013.pdf	COV-00007744
Project Jameson	Step 2.4.1	Step 2.4.1 - Stock Transfer Form - Mallinckrodt Medical Holdings (UK) Limited - 18 Apr 2013.pdf	COV-00007752
Project Jameson	Step 2.5.1	Step 2.5.1 - Asset Transfer Agreement - 30 Mar 2013.pdf	COV-00007754
Project Jameson	Step 2.5.1	Step 2.5.1 - Board Resolutions - Mallinckrodt Netherlands - 30 Mar 2013.pdf	COV-00007762
Project Jameson	Step 2.5.1	Step 2.5.1 - Opening Balance Sheet - 1 Apr 2013.pdf	COV-00007765
Project Jameson	Step 2.5.1	Step 2.5.1 - Shareholder Resolutions - Covidien Finland Oy - 30 Mar 2013.pdf	COV-00007774
Project Jameson	Step 2.5.2	Step 2.5.2 - Consent by Mallinckrodt LLC as the holder of the trademarks - 7 Nov 2012.pdf	COV-00007776
Project Jameson	Step 2.5.2	Step 2.5.2 - Deed of Incorporation - Mallinckrodt Netherlands Holdings B.V. - 1 Oct 2012.pdf	COV-00007777
Project Jameson	Step 2.5.2	Step 2.5.2 - Dutch Companies Register Extract - Mallinckrodt Netherlands Holdings B.V. - 10 Nov 2012.pdf	COV-00007805
Project Jameson	Step 2.5.2	Step 2.5.2 - Dutch Companies Register Extract - Mallinckrodt Netherlands Holdings BV.pdf	COV-00007809
Project Jameson	Step 2.5.2	Step 2.5.2 - Dutch Deed of Incorporation - Mallinckrodt Netherlands Holdings B.V. - 1 Oct 2012.pdf	COV-00007813
Project Jameson	Step 2.5.2	Step 2.5.2 - Resolution re Establishment - Mallinckrodt Netherlands Holdings B.V. - 12 Nov 2012.pdf	COV-00007841
Project Jameson	Step 2.5.2	Step 2.5.2 - Resolution re Signature rights - Mall Netherlands Holdings - 4 Dec 2012.pdf	COV-00007844
Project Jameson	Step 2.5.2	Step 2.5.2 - Trade Register Extract (unoff trans) - Mallinckrodt Netherlands Holdings B.V., Finland Branch - 13 Dec 2012.pdf	COV-00007846
Project Jameson	Step 2.5.2	Step 2.5.2 - Trade Register Extract - Mallinckrodt Netherlands Holdings B.V., Finland Branch - 13 Dec 2012.pdf	COV-00007848
Project Jameson	Step 2.6.1	Step 2.6.1 - AFIP Filing for Tax ID - 30 Oct 2012.pdf	COV-00007850
Project Jameson	Step 2.6.1	Step 2.6.1 - Board Minutes (English) - Covidien Argentina S.A. - 30 Jan 2013.pdf	COV-00007851
Project Jameson	Step 2.6.1	Step 2.6.1 - Board Minutes (Spanish) - Covidien Argentina S.A. - 30 Jan 2013.pdf	COV-00007852
Project Jameson	Step 2.6.1	Step 2.6.1 - Letter from G Alegre re transfer of shares (English) - Covidien Argentina S.A. - 30 Jan 2013.pdf	COV-00007854
Project Jameson	Step 2.6.1	Step 2.6.1 - Letter from G Alegre re transfer of shares (Spanish) - Covidien Argentina S.A. - 30 Jan 2013.pdf	COV-00007855
Project Jameson	Step 2.6.1	Step 2.6.1 - Letter from R Scherianz re transfer of shares (English) - Covidien Argentina S.A. - 30 Jan 2013.pdf	COV-00007856
Project Jameson	Step 2.6.1	Step 2.6.1 - Letter from R Scherianz re transfer of shares (Spanish) - Covidien Argentina S.A. - 30 Jan 2013.pdf	COV-00007857
Project Jameson	Step 2.6.1	Step 2.6.1 - Local Tax Authority Tax ID Confirmation - Covidien Argentina S.A. - 15 Nov 2012.pdf	COV-00007858
Project Jameson	Step 2.6.1	Step 2.6.1 - National Tax Authority (AFIP) - Covidien Argentina S.A. - 30 Oct 2012.pdf	COV-00007859
Project Jameson	Step 2.6.1	Step 2.6.1 - Registered Bylaws - Covidien Argentina S.A. - 13 Oct 2012.pdf	COV-00007861
Project Jameson	Step 2.6.1	Step 2.6.1 - Share Certificate (English) - CIFSA - 30 Jan 2013.pdf	COV-00007871
Project Jameson	Step 2.6.1	Step 2.6.1 - Share Certificate (English) - Covidien Group Sarl - 30 Jan 2013.pdf	COV-00007873
Project Jameson	Step 2.6.1	Step 2.6.1 - Share Certificate (Spanish) - CIFSA - 30 Jan 2013.pdf	COV-00007875
Project Jameson	Step 2.6.1	Step 2.6.1 - Share Certificate (Spanish) - Covidien Group Sarl - 30 Jan 2013.pdf	COV-00007877
Project Jameson	Step 2.6.1	Step 2.6.1 - Share Register - Covidien Argentina S.A. - 30 Jan 2013.pdf	COV-00007879
Project Jameson	Step 2.6.1	Step 2.6.1 - Shareholder's Meeting re Capitalization and New Director.pdf	COV-00007883
Project Jameson	Step 2.6.2	Step 2.6.2 - Acceptance Letter - Covidien Argentina SA (English) - 1 May 2013.pdf	COV-00007886
Project Jameson	Step 2.6.2	Step 2.6.2 - Acceptance Letter - Covidien Argentina SA (Spanish (notarised)) - 1 May 2013.pdf	COV-00007887
Project Jameson	Step 2.6.2	Step 2.6.2 - Board Minutes - Covidien Argentina SA (English) - 1 May 2013.pdf	COV-00007889
Project Jameson	Step 2.6.2	Step 2.6.2 - Board Minutes - Covidien Argentina SA (Spanish) - 1 May 2013.pdf	COV-00007890
Project Jameson	Step 2.6.2	Step 2.6.2 - Board Minutes - Mallinckrodt Medical Argentina Limited (notarised and apostilled) - 15 Apr 2013.pdf	COV-00007891
Project Jameson	Step 2.6.2	Step 2.6.2 - FR Document - 26 Apr 2013.pdf	COV-00007895
Project Jameson	Step 2.6.2	Step 2.6.2 - FR Email - 26 Apr 2013.pdf	COV-00007904
Project Jameson	Step 2.6.2	Step 2.6.2 - FR Email Amendment - 26 Apr 2013.pdf	COV-00007905
Project Jameson	Step 2.6.2	Step 2.6.2 - Opening Balance Sheet - 30 Apr 2013.pdf	COV-00007907
Project Jameson	Step 2.6.2	Step 2.6.2 - Proposal Letter - Mallinckrodt Medical Argentina Limited (English) - 30 Apr 2013.pdf	COV-00007913
Project Jameson	Step 2.6.2	Step 2.6.2 - Proposal Letter - Mallinckrodt Medical Argentina Limited (Spanish (notarised)) - 30 Apr 2013.pdf	COV-00007920

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 2.6.3	Step 2.6.3 - Action by Written Consent - MSCH LLC - 3 May 2013.pdf	COV-00007930
Project Jameson	Step 2.6.3	Step 2.6.3 - Action by Written Consent - Mallinckrodt US LLC - 3 May 2013.pdf	COV-00007935
Project Jameson	Step 2.6.3	Step 2.6.3 - Board Minutes - Mallinckrodt Medical Argentina Ltd - 3 May 2013.pdf	COV-00007940
Project Jameson	Step 2.6.3	Step 2.6.3 - Cancelled Share Certificate of Mallinckrodt US LLC - 3 May 2013.pdf	COV-00007942
Project Jameson	Step 2.6.3	Step 2.6.3 - Distribution Agreement - 3 May 2013.pdf	COV-00007943
Project Jameson	Step 2.6.3	Step 2.6.3 - Share Certificate of Mallinckrodt US LLC - Mallinckrodt Medical Argentina Ltd - 3 May 2013.pdf	COV-00007951
Project Jameson	Step 2.6.3	Step 2.6.3 - Stock Transfer Form - 3 May 2013.pdf	COV-00007952
Project Jameson	Step 2.6.4	Step 2.6.4 - Action by Written Consent - Mallinckrodt US LLC - 6 May 2013.pdf	COV-00007954
Project Jameson	Step 2.6.4	Step 2.6.4 - Board Minutes - USSC - 6 May 2013.pdf	COV-00007959
Project Jameson	Step 2.6.4	Step 2.6.4 - Board Minutes - Mallinckrodt Medical Argentina Ltd - 6 May 2013.pdf	COV-00007964
Project Jameson	Step 2.6.4	Step 2.6.4 - Cancelled Share Certificate of USSC - 6 May 2013.pdf	COV-00007966
Project Jameson	Step 2.6.4	Step 2.6.4 - Distribution Agreement - 6 May 2013.pdf	COV-00007967
Project Jameson	Step 2.6.4	Step 2.6.4 - Stock Transfer Form - 6 May 2013.pdf	COV-00007975
Project Jameson	Step 2.7.1	Step 2.7.1 - Action of Sole Incorporator (Executed) - 7 Aug 2012.pdf	COV-00007977
Project Jameson	Step 2.7.1	Step 2.7.1 - Bylaws - 7 Aug 2012.pdf	COV-00007979
Project Jameson	Step 2.7.1	Step 2.7.1 - Evidence of Filing - Certified Charter (Executed and Filed) - 7 Aug 2012.pdf	COV-00007991
Project Jameson	Step 2.7.1	Step 2.7.1 - Initial Consent (Executed) - 7 Aug 2012.pdf	COV-00007997
Project Jameson	Step 2.7.1	Step 2.7.1 - Mallinckrodt Caribbean Inc - EIN IRS Confirmation - 8 Aug 2012.pdf	COV-00008004
Project Jameson	Step 2.7.1	Step 2.7.1 - Stock Certificate (Executed) - 7 Aug 2012.pdf	COV-00008006
Project Jameson	Step 2.7.1	Step 2.7.1 - Stock Subscription Agreement (Executed) - 7 Aug 2012.pdf	COV-00008007
Project Jameson	Step 2.7.2	Step 2.7.2 - Action by Written Consent - Mallinckrodt Caribbean Inc - 27 Oct 2012.pdf	COV-00008009
Project Jameson	Step 2.7.2	Step 2.7.2 - Action by Written Consent - Mallinckrodt Caribe Inc - 27 Oct 2012.pdf	COV-00008013
Project Jameson	Step 2.7.2	Step 2.7.2 - Certificate regarding - Change of Name to Covidien Caribbean Inc - 1 Nov 2012.pdf	COV-00008017
Project Jameson	Step 2.7.2	Step 2.7.2 - Contribution Agreement - 27 Oct 2012.pdf	COV-00008019
Project Jameson	Step 2.7.2	Step 2.7.2 - Name Amendment - Mallinckrodt Caribe Inc (filed) - 1 Nov 2012.pdf	COV-00008029
Project Jameson	Step 2.7.2	Step 2.7.2 - Written Consent of Board re Name Change - Mallinckrodt Caribe Inc - 1 Nov 2012.pdf	COV-00008031
Project Jameson	Step 2.7.2	Step 2.7.2 - Written Consent of Sole Stockholder re Name Change - Mallinckrodt Caribe Inc - 1 Nov 2012.pdf	COV-00008035
Project Jameson	Step 2.7.4	Step 2.7.4 - Action by Written Consent - Covidien Caribbean - 18 Apr 2013.pdf	COV-00008038
Project Jameson	Step 2.7.4	Step 2.7.4 - Action by Written Consent - MSCH LLC - 18 Apr 2013.pdf	COV-00008043
Project Jameson	Step 2.7.4	Step 2.7.4 - Distribution Agreement - 18 Apr 2013.pdf	COV-00008048
Project Jameson	Step 2.7.4	Step 2.7.4 - New Stock Certificate - 18 Apr 2013.pdf	COV-00008056
Project Jameson	Step 2.7.4	Step 2.7.4 - Stock Power and Canceled Stock Certificate - 18 Apr 2013.pdf	COV-00008057
Project Jameson	Step 2.7.5	Step 2.7.5 - Action by Written Consent - MSCH LLC - 3 May 2013.pdf	COV-00008059
Project Jameson	Step 2.7.5	Step 2.7.5 - Action by Written Consent - Mallinckrodt US LLC - 3 May 2013.pdf	COV-00008064
Project Jameson	Step 2.7.5	Step 2.7.5 - Distribution Agreement - 3 May 2013.pdf	COV-00008069
Project Jameson	Step 2.7.5	Step 2.7.5 - New Stock Certificate of Mallinckrodt Caribbean, Inc. - 3 May 2013.pdf	COV-00008077
Project Jameson	Step 2.7.5	Step 2.7.5 - Stock Power and Cancelled Certificate of Mallinckrodt Caribbean, Inc.- 3 May 2013.pdf	COV-00008078
Project Jameson	Step 2.7.5.1	Step 2.7.5.1 - Action by Written Consent - Mallinckrodt Caribbean Inc - 3 May 2013.pdf	COV-00008080
Project Jameson	Step 2.7.5.1	Step 2.7.5.1 - Action by Written Consent - Mallinckrodt US LLC - 3 May 2013.pdf	COV-00008085
Project Jameson	Step 2.7.5.1	Step 2.7.5.1 - Contribution Agreement - 3 May 2013.pdf	COV-00008090
Project Jameson	Step 2.7.5.1	Step 2.7.5.1 - Proxies for Shareholders Meeting - Mallinckrodt Medical SA de CV - 29 Apr 2013.pdf	COV-00008098
Project Jameson	Step 2.7.5.1	Step 2.7.5.1 - Shareholder Minutes - Mallinckrodt Medical SA de CV (English) - 2 May 2013.pdf	COV-00008102
Project Jameson	Step 2.7.5.1	Step 2.7.5.1 - Shareholder Minutes - Mallinckrodt Medical SA de CV (Spanish) - 2 May 2013.pdf	COV-00008105
Project Jameson	Step 2.7.6	Step 2.7.6 - Action by Written Consent - Mallinckrodt US LLC - 6 May 2013.pdf	COV-00008108

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 2.7.6	Step 2.7.6 - Action by Written Consent - USSC - 6 May 2013.pdf	COV-00008113
Project Jameson	Step 2.7.6	Step 2.7.6 - Distribution Agreement - 6 May 2013.pdf	COV-00008118
Project Jameson	Step 2.7.6	Step 2.7.6 - New Stock Certificate - USSC - 6 May 2013.pdf	COV-00008126
Project Jameson	Step 2.7.6	Step 2.7.6 - Stock Power and Cancelled Stock Certificate - Mallinckrodt US LLC - 6 May 2013.pdf	COV-00008127
Project Jameson	Step 2.8.0	Step 2.8.0 - Action by Written Consent of BoD - Auto Suture Russia Inc - 18 Sept 2013.pdf	COV-00008129
Project Jameson	Step 2.8.0	Step 2.8.0 - AoA Extract (French) Apostilled in Russia - CIFSA - 4 Sep 2012.pdf	COV-00008135
Project Jameson	Step 2.8.0	Step 2.8.0 - AoA Extract (French) Apostilled in Russia - Covidien Group Sarl - 4 Sep 2012.pdf	COV-00008137
Project Jameson	Step 2.8.0	Step 2.8.0 - Auto Suture Certified Charter (Apostilled) - 6 Sep 2013.pdf	COV-00008139
Project Jameson	Step 2.8.0	Step 2.8.0 - Auto Suture Good Standing (Apostilled) - 6 Sep 2013.pdf	COV-00008146
Project Jameson	Step 2.8.0	Step 2.8.0 - CR Extract (French) - CIFSA - 31 Aug 2012.pdf	COV-00008148
Project Jameson	Step 2.8.0	Step 2.8.0 - CR Extract (French) - Covidien Group Sarl - 31 Aug 2012.pdf	COV-00008152
Project Jameson	Step 2.8.0	Step 2.8.0 - PoA - Auto Suture Russia Inc - 31 Aug 2012.pdf	COV-00008156
Project Jameson	Step 2.8.0	Step 2.8.0 - PoA - CIFSA - 30 Aug 2012.pdf	COV-00008162
Project Jameson	Step 2.8.0	Step 2.8.0 - PoA - Covidien Group Sarl - 30 Aug 2012.pdf	COV-00008167
Project Jameson	Step 2.8.0	Step 2.8.0 - SPA on sale of Covidien Eurasia LLC to CIFSA (English) - 26 Sep 2012.pdf	COV-00008172
Project Jameson	Step 2.8.0	Step 2.8.0 - SPA on sale of Covidien Eurasia LLC to CIFSA - 26 Sep 2012.pdf	COV-00008178
Project Jameson	Step 2.8.0	Step 2.8.0 - SPA on sale of Covidien Eurasia LLC to Covidien Group Sarl (English) - 26 Sep 2012.pdf	COV-00008185
Project Jameson	Step 2.8.0	Step 2.8.0 - SPA on sale of Covidien Eurasia LLC to Covidien Group Sarl - 26 Sep 2012.pdf	COV-00008191
Project Jameson	Step 2.8.0	Step 2.8.0 - Written Consent Sole Stockholder - Auto Suture Russia Inc - 18 Sept 2013.pdf	COV-00008198
Project Jameson	Step 2.8.1	Step 2.8.1 - Certificate of Registration (Dutch B.V. is named Mallinckrodt Netherlands Holdings B.V) - 26 Feb 2013.pdf	COV-00008203
Project Jameson	Step 2.8.1	Step 2.8.1 - Certificate of State Registration (Kvartal-City 535).pdf	COV-00008204
Project Jameson	Step 2.8.1	Step 2.8.1 - Decision from Mallinckrodt.pdf	COV-00008206
Project Jameson	Step 2.8.1	Step 2.8.1 - FSS Registration of Rep Office - PART 1.pdf	COV-00008213
Project Jameson	Step 2.8.1	Step 2.8.1 - FSS Registration of Rep Office - PART 2.pdf	COV-00008214
Project Jameson	Step 2.8.1	Step 2.8.1 - FSS Registration of Rep Office - PART 3.pdf	COV-00008216
Project Jameson	Step 2.8.1	Step 2.8.1 - Gammamed-Impex Letter to State Registration Chamber.pdf	COV-00008218
Project Jameson	Step 2.8.1	Step 2.8.1 - Guarantee Letter from Kvartal-City 535.pdf	COV-00008219
Project Jameson	Step 2.8.1	Step 2.8.1 - Lancet Letter to State Registration Chamber.pdf	COV-00008220
Project Jameson	Step 2.8.1	Step 2.8.1 - Letter of Reference from Deutsche Bank AG.pdf	COV-00008221
Project Jameson	Step 2.8.1	Step 2.8.1 - Notice on Registration with the Pension Fund - Rep Office.pdf	COV-00008227
Project Jameson	Step 2.8.1	Step 2.8.1 - Order to Appoint T Naumenko as Chief Accountant of Rep Office.pdf	COV-00008228
Project Jameson	Step 2.8.1	Step 2.8.1 - PoA from Mallinckrodt (for Accreditation of Rep Office).pdf	COV-00008229
Project Jameson	Step 2.8.1	Step 2.8.1 - PoA from Mallinckrodt (for Director).pdf	COV-00008238
Project Jameson	Step 2.8.1	Step 2.8.1 - Regulations of the Rep Office (new).pdf	COV-00008247
Project Jameson	Step 2.8.2	Step 2.8.2 - Assets SPA - 30 Mar 13.pdf	COV-00008265
Project Jameson	Step 2.8.2	Step 2.8.2 - Board Resolution - Mallinckrodt Netherlands Holdings BV - 29 Mar 2013.pdf	COV-00008275
Project Jameson	Step 2.8.2	Step 2.8.2 - Deed of Amendment re Sale Agreement for Marketing Support Business - 23 Apr 2013.pdf	COV-00008280
Project Jameson	Step 2.8.2	Step 2.8.2 - Marketing Support Business Agreement (English) - 30 Mar 2013.pdf	COV-00008285
Project Jameson	Step 2.8.2	Step 2.8.2 - Marketing Support Business Agreement (Russian) - 30 Mar 2013.pdf	COV-00008297
Project Jameson	Step 2.8.2	Step 2.8.2 - Opening Balance Sheet - 30 Mar 2013.pdf	COV-00008310
Project Jameson	Step 2.8.2	Step 2.8.2 - PoA appointing M Stefani - 30 Mar 2013.pdf	COV-00008318
Project Jameson	Step 2.8.2	Step 2.8.2 - PoA appointing T Naumenko - 27 Mar 2013.pdf	COV-00008319
Project Jameson	Step 2.8.2	Step 2.8.2 - Vehicles SPA - 30 Mar 13.pdf	COV-00008321
Project Jameson	Step 2.9.1	Step 2.9.1 - Certificate of Formation - Mallinckrodt US Holdings LLC - 20 Dec 2012.pdf	COV-00008329

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 2.9.1	Step 2.9.1 - Formation Consent - Mallinckrodt US Holdings LLC - 20 Dec 2012.pdf	COV-00008332
Project Jameson	Step 2.9.1	Step 2.9.1 - Member Consent Appointing Officers - Mallinckrodt US Holdings LLC - 14 Feb 2013.pdf	COV-00008336
Project Jameson	Step 2.9.2	Step 2.9.2 - FR Document - 01 May 2013.pdf	COV-00008343
Project Jameson	Step 2.9.2	Step 2.9.2 - FR Email - 01 May 2013.pdf	COV-00008352
Project Jameson	Step 2.9.2 a)	Step 2.9.2(a) - Consent of Mallinckrodt US LLC - 3 May 2013.pdf	COV-00008353
Project Jameson	Step 2.9.2 a)	Step 2.9.2(a) - Consent of USSC - 3 May 2013.pdf	COV-00008389
Project Jameson	Step 2.9.2 a)	Step 2.9.2(a) - Contribution Agreement - 3 May 2013.pdf	COV-00008425
Project Jameson	Step 2.9.2 b)	Step 2.9.2(b) - Consent of Mallinckrodt US Holdings LLC - 3 May 2013.pdf	COV-00008460
Project Jameson	Step 2.9.2 b)	Step 2.9.2(b) - Consent of Mallinckrodt US LLC - 3 May 2013 pdf.pdf	COV-00008496
Project Jameson	Step 2.9.2 b)	Step 2.9.2(b) - Contribution Agreement - 3 May 2013.pdf	COV-00008532
Project Jameson	Step 2.9.3	Step 2.9.3 - Board Consent - Mallinckrodt US LLC - 6 May 2013.pdf	COV-00008567
Project Jameson	Step 2.9.3	Step 2.9.3 - Board Consent - USSC - 6 May 2013.pdf	COV-00008572
Project Jameson	Step 2.9.3	Step 2.9.3 - Distribution Agreement - 6 May 2013.pdf	COV-00008577
Project Jameson	Step 2.9.3	Step 2.9.3 - Joinder Agreement - 6 May 2013.pdf	COV-00008585
Project Jameson	Step 2.9.3	Step 2.9.3 - Updated Schedule to Mallinckrodt US Holdings LLC Agreement - 6 May 2013.pdf	COV-00008590
Project Jameson	Step 2.9.4	Step 2.9.4 - Consent of GP - Covidien LP - 2 May 2013.pdf	COV-00008592
Project Jameson	Step 2.9.4	Step 2.9.4 - Consent of LPs - Covidien LP - 2 May 2013.pdf	COV-00008600
Project Jameson	Step 2.9.4	Step 2.9.4 - Consent of USSC - 2 May 2013.pdf	COV-00008611
Project Jameson	Step 2.9.4	Step 2.9.4 - Distribution Agreement - 2 May 2013.pdf	COV-00008618
Project Jameson	Step 2.9.5	Step 2.9.5 - Consent of Mallinckrodt US Holdings LLC - 2 May 2013.pdf	COV-00008629
Project Jameson	Step 2.9.5	Step 2.9.5 - Consent of USSC - 2 May 2013.pdf	COV-00008636
Project Jameson	Step 2.9.5	Step 2.9.5 - Contribution Agreement - 2 May 2013.pdf	COV-00008643
Project Jameson	Step 3.1.2	Step 3.1.2 - Certificate of Deposit with the trade registry - 5 Jun 2013.pdf	COV-00008653
Project Jameson	Step 3.1.2	Step 3.1.2 - Certificate of Remittance of the SPA - Covidien Imaging France - 30 May 2013.pdf	COV-00008654
Project Jameson	Step 3.1.2	Step 3.1.2 - Convening Notice to OGM - Kendal SAS - 25 May 2013.pdf	COV-00008656
Project Jameson	Step 3.1.2	Step 3.1.2 - Minutes of Decision of Sole Shareholder - Covidien Imaging France - 30 May 2013.pdf	COV-00008658
Project Jameson	Step 3.1.2	Step 3.1.2 - Minutes of OGM - Kendall SAS - 30 May 2013.pdf	COV-00008662
Project Jameson	Step 3.1.2	Step 3.1.2 - PoA for Formalities - 30 May 2013.pdf	COV-00008668
Project Jameson	Step 3.1.2	Step 3.1.2 - SPA (English) - 30 May 2013.pdf	COV-00008669
Project Jameson	Step 3.1.2	Step 3.1.2 - SPA (French) - 30 May 2013.pdf	COV-00008676
Project Jameson	Step 3.1.2	Step 3.1.2 - Updated AoA - Covidien Imaging France - 30 May 2013.pdf	COV-00008683
Project Jameson	Step 3.1.2	3.1.2 Valuation.pdf	COV-00017365
Project Jameson	Step 3.10.1	Step 3.10.1 - Deblocking Certificate - Mallinckrodt Group Sarl - 1 Oct 2012.pdf	COV-00008696
Project Jameson	Step 3.10.1	Step 3.10.1 - Incorporation Deed - Mallinckrodt Group S.a.r.l - 1 Oct 2012.pdf	COV-00008697
Project Jameson	Step 3.10.1	Step 3.10.1 - PoA re incorporation Signed by Covidien Group - Mallinckrodt Group Sarl - 14 Sep 2012.pdf	COV-00008713
Project Jameson	Step 3.10.1	Step 3.10.1 - Trade and Companies Register Extract - Mallinckrodt Group Sarl - 12 Dec 2012.pdf	COV-00008715
Project Jameson	Step 3.10.2	Step 3.10.2 - Certificate of Rectification of Registration in Commerce Registry - 20 Jun 2013.pdf	COV-00008718
Project Jameson	Step 3.10.2	Step 3.10.2 - Copia de Inscripcion of Mallinckrodt Chile - 20 Nov 2012.pdf	COV-00008730
Project Jameson	Step 3.10.2	Step 3.10.2 - Deed of Constitution - Mallinckrodt Chile - 20 Nov 2012.pdf	COV-00008734
Project Jameson	Step 3.10.2	Step 3.10.2 - Incorporation Certificate of Mallinckrodt Chile - 20 Nov 2012.pdf	COV-00008754
Project Jameson	Step 3.10.2	Step 3.10.2 - Official Gazette Publication - 20 Nov 2012.pdf	COV-00008757
Project Jameson	Step 3.10.3	Step 3.10.3 - Asset Transfer Agreement - 1 May 2013.pdf	COV-00008759
Project Jameson	Step 3.10.3	Step 3.10.3 - Asset Transfer Agreement by Public Deed 17 Jun 2013.pdf	COV-00008770
Project Jameson	Step 3.10.3	Step 3.10.3 - Board Minutes (English and Spanish) - Mallinckrodt Chile - 04 Mar 2013.pdf	COV-00008776

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 3.10.3	Step 3.10.3 - Board Minutes (Spanish notarised version) - Mallinckrodt Chile - 11 Mar 2013.pdf	COV-00008780
Project Jameson	Step 3.10.3	Step 3.10.3 - FR Document - 01 May 2013.pdf	COV-00008786
Project Jameson	Step 3.10.3	Step 3.10.3 - FR Email - 01 May 2013.pdf	COV-00008795
Project Jameson	Step 3.10.3	Step 3.10.3 - Final List of Tangible Assets - 14 May 2013.pdf	COV-00008797
Project Jameson	Step 3.10.3	Step 3.10.3 - List of Tangible Assets.pdf	COV-00008801
Project Jameson	Step 3.10.3	Step 3.10.3 - Opening Balance Sheet - 1 May 2013.pdf	COV-00008805
Project Jameson	Step 3.10.3	Step 3.10.3 - Special PoA (English signed version) - Kendall Chile - 5 Mar 2013.pdf	COV-00008811
Project Jameson	Step 3.10.3	Step 3.10.3 - Special PoA (Spanish notarised version) - Kendall Chile - 07 Mar 2013.pdf	COV-00008814
Project Jameson	Step 3.12.1	Step 3.12.1 - Certificate of Incorporation - Mallinckrodt Colombia S.A.S. - 19 Nov 2012.pdf	COV-00008818
Project Jameson	Step 3.12.1	Step 3.12.1 - Registered By-laws - Mallinckrodt Colombia S.A.S. - 15 Nov 2012.pdf	COV-00008822
Project Jameson	Step 3.12.2	Step 3.12.2 - APA - 30 Mar 2013.pdf	COV-00008832
Project Jameson	Step 3.12.2	Step 3.12.2 - Opening Balance Sheet - 30 Mar 2013.pdf	COV-00008844
Project Jameson	Step 3.12.2	Step 3.12.2 - Proxy - Covidien Colombia - 21 Mar 2013.pdf	COV-00008853
Project Jameson	Step 3.12.2	Step 3.12.2 - Proxy - Mallinckrodt Colombia - 21 Mar 2013.pdf	COV-00008857
Project Jameson	Step 3.12.2	Step 3.12.2 - Proxy for Covidien Colombia - CIFSA - 18 Mar 2013.pdf	COV-00008861
Project Jameson	Step 3.12.2	Step 3.12.2 - Proxy for Covidien Colombia - Covidien IUS Holdings A - 18 Mar 2013.pdf	COV-00008864
Project Jameson	Step 3.12.2	Step 3.12.2 - Proxy for Covidien Colombia - Covidien Sarl - 18 Mar 2013.pdf	COV-00008867
Project Jameson	Step 3.12.2	Step 3.12.2 - Proxy for Covidien Colombia - Polyken Technologies - 18 Mar 2013.pdf	COV-00008870
Project Jameson	Step 3.12.2	Step 3.12.2 - Proxy for Covidien Colombia - Valera Sarl - 18 Mar 2013.pdf	COV-00008873
Project Jameson	Step 3.12.2	Step 3.12.2 - Proxy for Mallinckrodt Colombia - 18 Mar 2013.pdf	COV-00008876
Project Jameson	Step 3.12.2	Step 3.12.2 - Shareholder Minutes - Covidien Colombia - 27 Mar 2013.pdf	COV-00008879
Project Jameson	Step 3.12.2	Step 3.12.2 - Shareholder Minutes - Mallinckrodt Colombia - 27 Mar 2013.pdf	COV-00008883
Project Jameson	Step 3.13.1	Step 3.13.1 - Asset Sale Agreement - 30 Mar 2013.pdf	COV-00008887
Project Jameson	Step 3.13.1	Step 3.13.1 - Board Resolution - Covidien Danmark AS - 30 Mar 2013.pdf	COV-00008896
Project Jameson	Step 3.13.1	Step 3.13.1 - Board Resolution - Mallinckrodt Netherlands Holdings BV - 30 Mar 2013.pdf	COV-00008906
Project Jameson	Step 3.13.1	Step 3.13.1 - Opening Balance Sheet - 30 Mar 2013.pdf	COV-00008909
Project Jameson	Step 3.13.2	Step 3.13.2 - Branch Manager PoA - 26 Oct 2012.pdf	COV-00008916
Project Jameson	Step 3.13.2	Step 3.13.2 - Compiled Summary (Danish) - Mall Netherlands - Denmark Branch - 12 Nov 12.pdf	COV-00008919
Project Jameson	Step 3.13.2	Step 3.13.2 - Compiled Summary (English) - Mall Netherlands - Denmark Branch - 12 Nov 12.pdf	COV-00008923
Project Jameson	Step 3.14.1	Step 3.14.1 - Board Resolutions of Covidien Hong Kong re Incorporation of MHKL - 31 Aug 2012.pdf	COV-00008926
Project Jameson	Step 3.14.1	Step 3.14.1 - Business Registration Certificate - Mallinckrodt Hong Kong Limited - 6 Sep 2012.pdf	COV-00008928
Project Jameson	Step 3.14.1	Step 3.14.1 - Business Registration Ordinance - Covidien Hong Kong No 2 Limited - 25 Nov 2011.pdf	COV-00008929
Project Jameson	Step 3.14.1	Step 3.14.1 - Certificate of Change of Name - Covidien Hong Kong No 2 Limited - 30 Aug 2012.pdf	COV-00008930
Project Jameson	Step 3.14.1	Step 3.14.1 - Certificate of Incorporation - Mallinckrodt Hong Kong Limited - 6 Sep 2012.pdf	COV-00008931
Project Jameson	Step 3.14.1	Step 3.14.1 - Share Subscription Agreement - Covidien Hong Kong - 16 Oct 2012.pdf	COV-00008932
Project Jameson	Step 3.14.1	Step 3.14.1 - Updated Business Registration Ordinance - Covidien Hong Kong No 2 Limited - 6 Sep 2012.pdf	COV-00008935
Project Jameson	Step 3.14.2	Step 3.14.2 - 2012 House Tax Receipt - Mallinckrodt Taiwan Rep Office.pdf	COV-00008936
Project Jameson	Step 3.14.2	Step 3.14.2 - Affidavit re Licence - Mallinckrodt (Thailand Branch) - 18 Apr 2013.pdf	COV-00008937
Project Jameson	Step 3.14.2	Step 3.14.2 - Application for Establishment of Rep Office - Mall Taiwan Rep Office - 17 Jan 2013.pdf	COV-00008941
Project Jameson	Step 3.14.2	Step 3.14.2 - Business Registration Certificate - Mallinckrodt Hong Kong Limited - 31 Aug 2012.pdf	COV-00009001
Project Jameson	Step 3.14.2	Step 3.14.2 - Certificate of Incorporation - Mallinckrodt Hong Kong Limited - 6 Sep 2012.pdf	COV-00009002
Project Jameson	Step 3.14.2	Step 3.14.2 - Consent Letter of Landlord - Mallinckrodt Taiwan Rep Office.pdf	COV-00009003
Project Jameson	Step 3.14.2	Step 3.14.2 - Evidence of Remittance of Capital into Thailand - Mallinckrodt (Thailand Branch) - 4 Jul 2013.pdf	COV-00009004
Project Jameson	Step 3.14.2	Step 3.14.2 - Foreign Business Act 1999 Terms and Conditions - Mallinckrodt (Thailand Branch).pdf	COV-00009005

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 3.14.2	Step 3.14.2 - Foreign Business Approval - Mallinckrodt (Thailand Branch) - 5 April 2013.pdf	COV-00009009
Project Jameson	Step 3.14.2	Step 3.14.2 - Foreign Business Licence - Mallinckrodt (Thailand Branch) - 29 March 2013.pdf	COV-00009012
Project Jameson	Step 3.14.2	Step 3.14.2 - ID copy of Taiwan Representative - Mallinckrodt Taiwan Rep Office.pdf	COV-00009015
Project Jameson	Step 3.14.2	Step 3.14.2 - Legalized Corporate Docs of Mallinckrodt HK - Mallinckrodt Taiwan Rep Office.pdf	COV-00009016
Project Jameson	Step 3.14.2	Step 3.14.2 - Legalized PoA for Taiwan Representative - Mallinckrodt Taiwan Rep Office.pdf	COV-00009058
Project Jameson	Step 3.14.2	Step 3.14.2 - Legalized PoA for Tsar and Tsai - Mallinckrodt Taiwan Rep Office.pdf	COV-00009062
Project Jameson	Step 3.14.2	Step 3.14.2 - Letter from Thai Ministry of Commerce re First Remittance of Capital by MHKL to Thai Branch - 4 Jul 13.pdf	COV-00009066
Project Jameson	Step 3.14.2	Step 3.14.2 - MOEA Approval Letter and Company Registration re change of Taiwan Rep - Mall Taiwan Rep Office.pdf	COV-00009067
Project Jameson	Step 3.14.2	Step 3.14.2 - MOEA Approval Letter and Rep Office Registration - Mallinckrodt Hong Kong Limited - 3 Mar 2013.pdf	COV-00009070
Project Jameson	Step 3.14.2	Step 3.14.2 - Taiwan Rep Office Tax Registration.pdf	COV-00009074
Project Jameson	Step 3.14.2	Step 3.14.2 - Tax Registration - Mallinckrodt (Thailand Branch) - 27 May 2013.pdf	COV-00009075
Project Jameson	Step 3.14.2	Step 3.14.2 - Tax Registration for change of Taiwan Representative - Mall Taiwan Rep Office.pdf	COV-00009077
Project Jameson	Step 3.14.2.1	Step 3.14.2.1 - Asset Transfer Agreement - 30 Mar 2013.pdf	COV-00009078
Project Jameson	Step 3.14.2.1	Step 3.14.2.1 - Board Resolution - Covidien Thailand - 27 Mar 2013.pdf	COV-00009086
Project Jameson	Step 3.14.2.1	Step 3.14.2.1 - Board Resolution - Mallinckrodt HK - 27 Mar 2013.pdf	COV-00009088
Project Jameson	Step 3.14.2.1	Step 3.14.2.1 - Conditions to foreign business licence - Mallinckrodt HK.pdf	COV-00009090
Project Jameson	Step 3.14.2.1	Step 3.14.2.1 - Foreign Business Licence - Mallinckrodt HK - 9 Apr 2013.pdf	COV-00009094
Project Jameson	Step 3.14.2.1	Step 3.14.2.1 - Letter of Approval from Thai authority re Foreign Business Licence - MHKL - 5 Apr 2013.pdf	COV-00009097
Project Jameson	Step 3.14.2.1	Step 3.14.2.1 - Letter of Consent to short notice - Covidien Thailand - 25 Mar 2013.pdf	COV-00009100
Project Jameson	Step 3.14.2.1	Step 3.14.2.1 - Opening Balance Sheet - 30 Mar 2013.pdf	COV-00009102
Project Jameson	Step 3.14.3	Step 3.14.3 - Asset Transfer Agreement - 30 Mar 2013.pdf	COV-00009109
Project Jameson	Step 3.14.3	Step 3.14.3 - Board Resolution - Covidien Hong Kong - 27 Mar 2013.pdf	COV-00009117
Project Jameson	Step 3.14.3	Step 3.14.3 - Board Resolution - Mallinckrodt Hong Kong - 27 Mar 2013.pdf	COV-00009120
Project Jameson	Step 3.14.3	Step 3.14.3 - Notice of Transfer of Business - 22 Feb 2013.pdf	COV-00009122
Project Jameson	Step 3.14.3	Step 3.14.3 - Opening Balance Sheet - 30 Mar 2013.pdf	COV-00009130
Project Jameson	Step 3.14.4	Step 3.14.4 - Board Resolution - Covidien Hong Kong Limited - 1 Mar 2013.pdf	COV-00009137
Project Jameson	Step 3.14.4	Step 3.14.4 - Board Resolution - Mallinckrodt Hong Kong Limited - 2 Mar 2013.pdf	COV-00009140
Project Jameson	Step 3.14.4	Step 3.14.4 - Bought and Sold Notes - 2 Mar 2013.pdf	COV-00009142
Project Jameson	Step 3.14.4	Step 3.14.4 - Instrument of Transfer - 2 Mar 2013.pdf	COV-00009144
Project Jameson	Step 3.14.4	Step 3.14.4 - SPA - 2 Mar 2013.pdf	COV-00009146
Project Jameson	Step 3.14.4	Step 3.14.4 - Stamp Duty Confirmation - Mallinckrodt Hong Kong Limited - 2 Mar 2013.pdf	COV-00009152
Project Jameson	Step 3.14.4	Step 3.14.4 - Stamped transfer documents - MHKL - 12 Mar 2013.pdf	COV-00009153
Project Jameson	Step 3.15.1	Step 3.15.1 - Acknowledgement of Stamp Duty AoA payment - 27 Nov 2012.pdf	COV-00009157
Project Jameson	Step 3.15.1	Step 3.15.1 - Acknowledgement of Stamp Duty MoA payment - 27 Nov 2012.pdf	COV-00009158
Project Jameson	Step 3.15.1	Step 3.15.1 - AoA - Mallinckrodt Pharmaceuticals India Private Limited - 15 Nov 2012.pdf	COV-00009159
Project Jameson	Step 3.15.1	Step 3.15.1 - Certificate of Incorporation - Mallinckrodt Pharmaceuticals India Private Limited - 27 Nov 2012.pdf	COV-00009171
Project Jameson	Step 3.15.1	Step 3.15.1 - Certificate of Stamping of Share Certs. - Mall Pharmaceuticals India Private Ltd - 18 Jul 2013.pdf	COV-00009172
Project Jameson	Step 3.15.1	Step 3.15.1 - Clarification of Promoters - Mall Pharmaceuticals India Private Limited - 15 Nov 2012.pdf	COV-00009177
Project Jameson	Step 3.15.1	Step 3.15.1 - DIN-1 Receipt - R Cheng - 22 Nov 2012.pdf	COV-00009178
Project Jameson	Step 3.15.1	Step 3.15.1 - Fee for Form 1A Receipt - 31 Oct 2012.pdf	COV-00009179
Project Jameson	Step 3.15.1	Step 3.15.1 - Form 1 - Mallinckrodt Pharmaceuticals India Private Limited.pdf	COV-00009180
Project Jameson	Step 3.15.1	Step 3.15.1 - Form 18 (signed) - Mallinckrodt Pharmaceuticals India Private Limited.pdf	COV-00009212
Project Jameson	Step 3.15.1	Step 3.15.1 - Form 1A - Mallinckrodt Pharmaceuticals India Private Limited.pdf	COV-00009214
Project Jameson	Step 3.15.1	Step 3.15.1 - Form 32 (signed) - Mallinckrodt Pharmaceuticals India Private Limited.pdf	COV-00009237

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 3.15.1	Step 3.15.1 - Form DIN-1 - R Cheng - 22 Nov 2012.pdf	COV-00009242
Project Jameson	Step 3.15.1	Step 3.15.1 - Minutes of Board Meeting (Issue of Share Certificates) - Mallinckrodt India - 13 Jun 2013.pdf	COV-00009247
Project Jameson	Step 3.15.1	Step 3.15.1 - MoA - Mallinckrodt Pharmaceuticals India Private Limited - 15 Nov 2012.pdf	COV-00009253
Project Jameson	Step 3.15.1	Step 3.15.1 - Pre-Share Issuance Exchange Control Reports - Mallinckrodt India - 28 May 2013.pdf	COV-00009261
Project Jameson	Step 3.15.1	Step 3.15.1 - Receipt (eFiling) - Mall Pharmaceuticals India Private Limited - 16 Nov 2012.pdf	COV-00009265
Project Jameson	Step 3.15.1	Step 3.15.1 - Receipt for eStamp - Mall Pharmaceuticals India Private Limited - 16 Nov 2012.pdf	COV-00009266
Project Jameson	Step 3.15.1	Step 3.15.1 - Signed Notice for Board Meeting (Issue of Share Certificates) - Mallinckrodt India - 11 Jun 2013.pdf	COV-00009267
Project Jameson	Step 3.15.1	Step 3.15.1 - UIN allotted by the RBI - Mallinckrodt India - 26 Jun 2013.pdf	COV-00009273
Project Jameson	Step 3.15.2	Step 3.15.2 - Amendment Agreement - 30 May 2013.pdf	COV-00009274
Project Jameson	Step 3.15.2	Step 3.15.2 - Asset Transfer Agreement - 27 Apr 2013.pdf	COV-00009291
Project Jameson	Step 3.15.2	Step 3.15.2 - Board Minutes - Covidien India - 26 Apr 2013.pdf	COV-00009305
Project Jameson	Step 3.15.2	Step 3.15.2 - Circular Board Resolution - Mallinckrodt India - 26 Apr 2013.pdf	COV-00009309
Project Jameson	Step 3.15.2	Step 3.15.2 - Circular Board Resolution response of A Prasad - 26 Apr 2013.pdf	COV-00009310
Project Jameson	Step 3.15.2	Step 3.15.2 - Circular Board Resolution response of J O'Hehir - 26 Apr 2013.pdf	COV-00009311
Project Jameson	Step 3.15.2	Step 3.15.2 - Circular Board Resolution response of Y Singh - 26 Apr 2013.pdf	COV-00009313
Project Jameson	Step 3.15.2	Step 3.15.2 - Consent to Short Notice (A de Wit) - Covidien India - 25 Apr 2013.pdf	COV-00009315
Project Jameson	Step 3.15.2	Step 3.15.2 - Consent to Short Notice (J O'Hehir) - 25 Apr 2013.pdf	COV-00009316
Project Jameson	Step 3.15.2	Step 3.15.2 - Delivery Note to ATA - 8 May 2013.pdf	COV-00009317
Project Jameson	Step 3.15.2	Step 3.15.2 - Notice of Board Meeting - Covidien India - 25 Apr 2013.pdf	COV-00009321
Project Jameson	Step 3.15.2	Step 3.15.2 - Opening Balance Sheet - 27 Apr 2013.pdf	COV-00009323
Project Jameson	Step 3.15.2	Step 3.15.2 - Signed Minutes of Board Meeting (Circular Approving ATA) - Mallinckrodt India - 13 Jun 2013.pdf	COV-00009327
Project Jameson	Step 3.15.2	Step 3.15.2 - Signed Notice of Board Meeting (Circular Approving ATA) - Mallinckrodt India - 11 Jun 2013.pdf	COV-00009333
Project Jameson	Step 3.15.3	Step 3.15.3 - Board Minutes - Covidien India - 30 May 2013.pdf	COV-00009339
Project Jameson	Step 3.15.3	Step 3.15.3 - Board Resolution - Covidien Singapore - 30 May 2013.pdf	COV-00009343
Project Jameson	Step 3.15.3	Step 3.15.3 - Board Resolution - Mallinckrodt Hong Kong - 30 May 2013.pdf	COV-00009354
Project Jameson	Step 3.15.3	Step 3.15.3 - Cessation Agreement (Stamped) - 1 Jun 2013.pdf	COV-00009357
Project Jameson	Step 3.15.3	Step 3.15.3 - Notice of Board Meeting - Covidien India - 22 May 2013.pdf	COV-00009366
Project Jameson	Step 3.17.1	Step 3.17.1 - Attribution of Fiscal Code and VAT Number - Mallinckrodt Italia - 22 Oct 2012.pdf	COV-00009369
Project Jameson	Step 3.17.1	Step 3.17.1 - By-laws - Mallinckrodt Italia - 23 Oct 2012.pdf	COV-00009374
Project Jameson	Step 3.17.1	Step 3.17.1 - Companies Register Excerpt - Mallinckrodt Italia - 23 Oct 2012.pdf	COV-00009384
Project Jameson	Step 3.17.1	Step 3.17.1 - Deed of Incorporation - Mallinckrodt Italia - 18 Oct 2012.pdf	COV-00009393
Project Jameson	Step 3.17.1	Step 3.17.1 - Proforma Invoice Issued by Italian Public Notary - Mallinckrodt Italia - 19 Oct 2012.pdf	COV-00009401
Project Jameson	Step 3.17.2	Step 3.17.2 - Board Minutes - Covidien Italia SpA - 1 Mar 2013.pdf	COV-00009402
Project Jameson	Step 3.17.2	Step 3.17.2 - Board Minutes - Mallinckrodt Italia SpA - 1 Mar 2013.pdf	COV-00009406
Project Jameson	Step 3.17.2	Step 3.17.2 - Minutes of Extraordinary Shareholders Meeting - Mallinckrodt Italia - 25 Mar 2013.pdf	COV-00009422
Project Jameson	Step 3.17.2	Step 3.17.2 - New Bylaws of Mallinckrodt Italia - 25 Mar 2013.pdf	COV-00009429
Project Jameson	Step 3.17.2	Step 3.17.2 - Notarial Deed of Contribution - 25 Mar 2013.pdf	COV-00009439
Project Jameson	Step 3.17.2	Step 3.17.2 - Power of Attorney - Mallinckrodt Italia - 25 Mar 2013.pdf	COV-00009447
Project Jameson	Step 3.17.3	Step 3.17.3 - Allocation Letter - 16 May 2013.pdf	COV-00009450
Project Jameson	Step 3.17.3	Step 3.17.3 - Board Minutes (Signed) - Covidien Italia - 11 Apr 2013.pdf	COV-00009452
Project Jameson	Step 3.17.3	Step 3.17.3 - Delegation of Powers granted to AandO Italy by Covidien Group Sarl - 16 Apr 2013.pdf	COV-00009456
Project Jameson	Step 3.17.3	Step 3.17.3 - Share Certificate - 16 May 2013.pdf	COV-00009460
Project Jameson	Step 3.17.3	Step 3.17.3 - Shareholders Resolution - Covidien Italia S.p.A - 24 Apr 2013.pdf	COV-00009464
Project Jameson	Step 3.17.4	Step 3.17.4 - Board Resolution - Auto Suture Belgium BV - 21 May 2013.pdf	COV-00009472

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 3.17.4	Step 3.17.4 - PoA - Auto Suture Belgium BV - 02 May 2013.pdf	COV-00009475
Project Jameson	Step 3.17.4	Step 3.17.4 - Share Certificate - 16 May 2013.pdf	COV-00009480
Project Jameson	Step 3.17.4	Step 3.17.4 - Shareholder Resolution - Auto Suture Belgium BV - 22 May 2013.pdf	COV-00009484
Project Jameson	Step 3.17.5	Step 3.17.5 - Allocation Letter - 16 May 2013.pdf	COV-00009486
Project Jameson	Step 3.17.5	Step 3.17.5 - PoA - Valera Holding Sarl - 8 May 2013.pdf	COV-00009488
Project Jameson	Step 3.17.5	Step 3.17.5 - Share Certificate - 16 May 2013.pdf	COV-00009492
Project Jameson	Step 3.17.5	Step 3.17.5 - Shareholder Resolution - Valera Holdings Sarl - 16 May 2013.pdf	COV-00009496
Project Jameson	Step 3.18.1	Step 3.18.1 - Company Register (E) - Mallinckrodt Korea - 13 Dec 2012.pdf	COV-00009505
Project Jameson	Step 3.18.1	Step 3.18.1 - Company Register (K) - Mallinckrodt Korea - 13 Dec 2012.pdf	COV-00009507
Project Jameson	Step 3.18.1	Step 3.18.1 - Foreign Invested Enterprise Registration - Covidien Finance GmbH.pdf	COV-00009508
Project Jameson	Step 3.18.1	Step 3.18.1 - Foreign Investment Promotion Law Report - 22 Nov 2012.pdf	COV-00009509
Project Jameson	Step 3.18.1	Step 3.18.1 - Mallinckrodt Korea Incorporation Documents - 11 Dec 2012.pdf	COV-00009510
Project Jameson	Step 3.18.2	Step 3.18.2 - Amendment Agreement - 30 May 2013.pdf	COV-00009588
Project Jameson	Step 3.18.2	Step 3.18.2 - Asset Transfer Agreement - 30 Mar 2013.pdf	COV-00009601
Project Jameson	Step 3.18.2	Step 3.18.2 - Company Registry (English Translation) - 16 May 2013.pdf	COV-00009608
Project Jameson	Step 3.18.2	Step 3.18.2 - Company Registry (Korean Original) - 16 May 2013.pdf	COV-00009610
Project Jameson	Step 3.18.2	Step 3.18.2 - Executed Amendment Agreement for Consideration Split - 13 May 2013.pdf	COV-00009612
Project Jameson	Step 3.18.2	Step 3.18.2 - Foreign Invested Enterprise Registration - 27 Jun 2013.pdf	COV-00009622
Project Jameson	Step 3.18.2	Step 3.18.2 - Foreign Investment Promotion Law Report.pdf	COV-00009623
Project Jameson	Step 3.18.2	Step 3.18.2 - Opening Balance Sheet - 30 Mar 2013.pdf	COV-00009624
Project Jameson	Step 3.18.2	Step 3.18.2 - PoA - Mallinckrodt Korea - 18 Apr 2013.pdf	COV-00009631
Project Jameson	Step 3.18.2	Step 3.18.2 - PoAs - Valera Holdings and Covidien Finance GmbH - 28 Feb 2013.pdf	COV-00009633
Project Jameson	Step 3.18.2	Step 3.18.2 - Shareholder and Board Resolution (Korean) - Covidien Korea - 27 Mar 2013.pdf	COV-00009635
Project Jameson	Step 3.18.2	Step 3.18.2 - Shareholder and Board Resolution (Korean) - Mallinckrodt Korea - 27 Mar 2013.pdf	COV-00009645
Project Jameson	Step 3.18.2	Step 3.18.2 - Shareholder and Board Resolution - Covidien Korea - 27 Mar 2013.pdf	COV-00009655
Project Jameson	Step 3.18.2	Step 3.18.2 - Shareholder and Board Resolution - Mallinckrodt Korea (English) - 24 Apr 2013.pdf	COV-00009666
Project Jameson	Step 3.18.2	Step 3.18.2 - Shareholder and Board Resolution - Mallinckrodt Korea (Korea) - 24 Apr 2013.pdf	COV-00009679
Project Jameson	Step 3.18.2	Step 3.18.2 - Shareholder and Board Resolution - Mallinckrodt Korea - 27 Mar 2013.pdf	COV-00009699
Project Jameson	Step 3.2.1	Step 3.2.1 - Certificate of Incorporation - Mallinckrodt UK Commercial Ltd - 12 Oct 2012.pdf	COV-00009709
Project Jameson	Step 3.2.1	Step 3.2.1 - Memorandum of Association - Mallinckrodt UK Commercial Ltd - 12 Oct 2012.pdf	COV-00009710
Project Jameson	Step 3.2.1	Step 3.2.1 - Share Certificate of Covidien (UK) Commercial Limited - Mallinckrodt UK Commercial Ltd - 12 Oct 2012.pdf	COV-00009711
Project Jameson	Step 3.2.1	Step 3.2.1 - Shareholder Subscription Letter - Mallinckrodt UK Commercial Ltd - 12 Oct 2012.pdf	COV-00009712
Project Jameson	Step 3.2.2	Step 3.2.2 - Asset Transfer Agreement - 30 Mar 2013.pdf	COV-00009713
Project Jameson	Step 3.2.2	Step 3.2.2 - Board Minutes - Covidien UK Commercial Limited - 28 Mar 2013.pdf	COV-00009723
Project Jameson	Step 3.2.2	Step 3.2.2 - Board Minutes - Mallinckrodt UK Commercial Ltd - 28 Mar 2013.pdf	COV-00009726
Project Jameson	Step 3.2.2	Step 3.2.2 - Opening Balance Sheet - 30 Mar 2013.pdf	COV-00009729
Project Jameson	Step 3.2.2	Step 3.2.2 - Share Certificate of Covidien (UK) Commercial Limited - 30 Mar 2013.pdf	COV-00009735
Project Jameson	Step 3.2.3	Step 3.2.3 - Board Minutes - CDK U.K. Limited - 18 Apr 2013.pdf	COV-00009736
Project Jameson	Step 3.2.3	Step 3.2.3 - Board Minutes - Covidien (UK) Commercial Limited - 18 Apr 2013.pdf	COV-00009738
Project Jameson	Step 3.2.3	Step 3.2.3 - Board Minutes - Mallinckrodt UK Commercial Ltd - 18 Apr 2013.pdf	COV-00009740
Project Jameson	Step 3.2.3	Step 3.2.3 - Executed Stock Transfer Form - Mallinckrodt UK Commercial Ltd - 18 Apr 2013.pdf	COV-00009742
Project Jameson	Step 3.2.3	Step 3.2.3 - SPA - 18 Apr 2013.pdf	COV-00009744
Project Jameson	Step 3.2.3	Step 3.2.3 - Share Certificate of CDK U.K. - Mallinckrodt UK Commercial Limited.pdf	COV-00009750
Project Jameson	Step 3.2.3	Step 3.2.3 - Stock Transfer Form - 18 Apr 2013.pdf	COV-00009751

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 3.2.3	3.2.3 Valuation.pdf	COV-00017369
Project Jameson	Step 3.2.3	oleObject8	COV-00020059
Project Jameson	Step 3.2.3	oleObject8	COV-00020118
Project Jameson	Step 3.2.3.1	Step 3.2.3.1 - Board Minutes - Covidien UK Limited - 1 Mar 2013.pdf	COV-00009753
Project Jameson	Step 3.2.3.1	Step 3.2.3.1 - FR Documents - 28 Feb 2013.pdf	COV-00009755
Project Jameson	Step 3.2.4	Audited Annual Accounts - CDK UK Ltd 30 Sep 2012.pdf	COV-00009762
Project Jameson	Step 3.2.4	Step 3.2.4 - Audited Annual Accounts - CDK UK Ltd 30 Sep 2012.pdf	COV-00009762
Project Jameson	Step 3.2.4	Step 3.2.4 - Board Minutes - CDK UK Ltd - 23 Apr 2013.pdf	COV-00009785
Project Jameson	Step 3.2.4	Step 3.2.4 - Board Minutes - Mallinckrodt UK Commercial Ltd - 23 Apr 2013.pdf	COV-00009788
Project Jameson	Step 3.2.4	Step 3.2.4 - Share Certificate of CAPS VII - Mallinckrodt UK Commercial Ltd - 23 Apr 2013.pdf	COV-00009790
Project Jameson	Step 3.2.4	Step 3.2.4 - Share Certificate of Covidien Group Sarl - Mallinckrodt UK Commercial Ltd - 23 Apr 2013.pdf	COV-00009791
Project Jameson	Step 3.2.4	Step 3.2.4 - Shareholder Resolution - CDK UK Ltd - 23 Apr 2013.pdf	COV-00009792
Project Jameson	Step 3.2.4	Step 3.2.4 - Stock Transfer Form for CAPS VII - 23 Apr 2013.pdf	COV-00009795
Project Jameson	Step 3.2.4	Step 3.2.4 - Stock Transfer Form for Covidien Group Sarl - 23 Apr 2013.pdf	COV-00009797
Project Jameson	Step 3.2.4	Step 3.2.4 - Transfer of Beneficial Interest Deed - 23 Apr 2013.pdf	COV-00009799
Project Jameson	Step 3.2.4	Unaudited Interim Accounts - CDK UK Ltd 28 Mar 2013.pdf	COV-00009803
Project Jameson	Step 3.2.4	Step 3.2.4 - Unaudited Interim Accounts - CDK UK Ltd 28 Mar 2013.pdf	COV-00009803
Project Jameson	Step 3.2.5	Step 3.2.5 - Board Minutes - Covidien VII (Denmark) ApS - 24 Apr 2013.pdf	COV-00009805
Project Jameson	Step 3.2.5	Step 3.2.5 - Board Minutes - Mallinckrodt UK Commercial Ltd - 24 Apr 2013.pdf	COV-00009810
Project Jameson	Step 3.2.5	Step 3.2.5 - FR Document - 24 Apr 2013.pdf	COV-00009812
Project Jameson	Step 3.2.5	Step 3.2.5 - FR Email - 24 Apr 2013.pdf	COV-00009822
Project Jameson	Step 3.2.5	Step 3.2.5 - Promissory Note D - 24 Apr 2013.pdf	COV-00009823
Project Jameson	Step 3.2.5	Step 3.2.5 - SPA - 24 Apr 2013.pdf	COV-00009827
Project Jameson	Step 3.2.5	Step 3.2.5 - Share Certificate of Covidien Group Sarl - 24 Apr 2013.pdf	COV-00009834
Project Jameson	Step 3.2.5	Step 3.2.5 - Stock Transfer Form (Stamped) - Mallinckrodt UK Commercial Ltd - 24 Apr 2013.pdf	COV-00009835
Project Jameson	Step 3.2.5	Step 3.2.5 - Stock Transfer Form - Mallinckrodt UK Commercial Ltd - 24 Apr 2013.pdf	COV-00009837
Project Jameson	Step 3.2.5	oleObject4	COV-00020086
Project Jameson	Step 3.2.5.1	Step 3.2.5.1 - Assignment of Note D Agreement - 18 Jun 2013.pdf	COV-00009839
Project Jameson	Step 3.2.5.1	Step 3.2.5.1 - Board Minutes - Covidien VII (Denmark) ApS - 3 Jun 2013.pdf	COV-00009844
Project Jameson	Step 3.2.5.1	Step 3.2.5.1 - FR Document - 24 Apr 2013.pdf	COV-00009849
Project Jameson	Step 3.2.5.1	Step 3.2.5.1 - FR Email - 24 Apr 2013.pdf	COV-00009859
Project Jameson	Step 3.2.5.1	Interim Financial Statement - Covidien VII (Denmark) ApS - 3 Jun 2013.pdf	COV-00009860
Project Jameson	Step 3.2.5.1	Step 3.2.5.1 - Interim Financial Statement - Covidien VII (Denmark) ApS - 3 Jun 2013.pdf	COV-00009860
Project Jameson	Step 3.2.5.1	Step 3.2.5.1 - Valuation Report for Loan Note D - Covidien VII (Denmark) ApS - 3 Jun 2013.pdf	COV-00009879
Project Jameson	Step 3.2.5.1	oleObject12	COV-00020051
Project Jameson	Step 3.2.5.1	oleObject13	COV-00020053
Project Jameson	Step 3.2.5.1	Project Jameson 3.2.5.1 Distribution of Note D.xlsx	COV-00020101
Project Jameson	Step 3.2.5.1; 3.2	Project Jameson 3.2.5.1 Distribution of Note D (2).xlsx	COV-00020050
Project Jameson	Step 3.2.5; 3.2.5.1	oleObject7	COV-00020067
Project Jameson	Step 3.2.5; 3.2.5.1	oleObject7	COV-00020108
Project Jameson	Step 3.21.1	Step 3.21.1 - Asset Purchase Agreement - 2 Mar 2013.pdf	COV-00009881
Project Jameson	Step 3.21.1	Step 3.21.1 - Board Minutes - Mallinckrodt Panama Distribution SA - 1 Mar 2013.pdf	COV-00009889
Project Jameson	Step 3.21.1	Step 3.21.1 - Opening Balance Sheet - 2 Mar 2013.pdf	COV-00009893
Project Jameson	Step 3.21.1	Step 3.21.1 - Proxy Statement - KMS Colon Panama SA - 28 Feb 2013.pdf	COV-00009900

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 3.21.1	Step 3.21.1 - Sale Contribution - KMS Colon - 25 Mar 2013.pdf	COV-00009903
Project Jameson	Step 3.21.1	Step 3.21.1 - Shareholder Minutes - KMS Colon Panama SA - 1 Mar 2013.pdf	COV-00009904
Project Jameson	Step 3.21.1	Step 3.21.1 - True-up side letter re consideration payable - 20 Mar 2013.pdf	COV-00009908
Project Jameson	Step 3.21.2	Step 3.21.2 - Board Minutes - MPD - 1 May 2013.pdf	COV-00009911
Project Jameson	Step 3.21.2	Step 3.21.2 - Distribution Rights and Inventory Transfer Agreement - 1 May 2013.pdf	COV-00009915
Project Jameson	Step 3.21.2	Step 3.21.2 - FR Document - 01 May 2013.pdf	COV-00009924
Project Jameson	Step 3.21.2	Step 3.21.2 - FR Email - 01 May 2013.pdf	COV-00009932
Project Jameson	Step 3.21.3	Step 3.21.3 - Board Minutes - Mallinckrodt Panama Distribution, S.A. - 27 Apr 2013.pdf	COV-00009934
Project Jameson	Step 3.21.3	Step 3.21.3 - Distribution Rights and Inventory Transfer Agreement - 1 May 2013.pdf	COV-00009938
Project Jameson	Step 3.21.3	Step 3.21.3 - FR Document - 01 May 2013.pdf	COV-00009946
Project Jameson	Step 3.21.3	Step 3.21.3 - FR Email - 01 May 2013.pdf	COV-00009954
Project Jameson	Step 3.21.3	Step 3.21.3 - General Shareholder Meeting - Covidien Peru SA - 30 Apr 2013.pdf	COV-00009956
Project Jameson	Step 3.21.3	Step 3.21.3 - Side Letter - 15 May 2013.pdf	COV-00009961
Project Jameson	Step 3.23.1	Step 3.23.1 - Articles of Association of the NewCo - 21 Nov 2012.pdf	COV-00009965
Project Jameson	Step 3.23.1	Step 3.23.1 - Bank Letter - 29 Nov 2012.pdf	COV-00009973
Project Jameson	Step 3.23.1	Step 3.23.1 - Certificates re tax identification no. of N Kaeller-Cox and S Nee - 20 Nov 2012.pdf	COV-00009974
Project Jameson	Step 3.23.1	Step 3.23.1 - Certificates showing the registration of the NewCo - 10 Dec 2012.pdf	COV-00009976
Project Jameson	Step 3.23.1	Step 3.23.1 - Chamber Registration Declaration.pdf	COV-00009978
Project Jameson	Step 3.23.1	Step 3.23.1 - Commercial Registry Gazette re registration of NewCo - 14 Dec 2012.pdf	COV-00009980
Project Jameson	Step 3.23.1	Step 3.23.1 - Correction Declaration re the AoA of the NewCo - 5 Dec 2012.pdf	COV-00009983
Project Jameson	Step 3.23.1	Step 3.23.1 - Declarations of Board Member for S Nee and C Mucasirolu - 19 Nov 2012.pdf	COV-00009988
Project Jameson	Step 3.23.1	Step 3.23.1 - Formation Information Form - 3 Dec 2012.pdf	COV-00009995
Project Jameson	Step 3.23.1	Step 3.23.1 - Founders Declaration.pdf	COV-00009998
Project Jameson	Step 3.23.1	Step 3.23.1 - Identity Card-Cneyd Ahmet Mcasirolu - 18 Oct 2012.pdf	COV-00009999
Project Jameson	Step 3.23.1	Step 3.23.1 - Passport of N Kaeller-Cox - 19 Nov 2012.pdf	COV-00010000
Project Jameson	Step 3.23.1	Step 3.23.1 - Passport of S Nee - 19 Nov 2012.pdf	COV-00010003
Project Jameson	Step 3.23.1	Step 3.23.1 - Petition to Tax Office and Certificate re provisional tax ID no. of NewCo - 27 Nov 2012.pdf	COV-00010007
Project Jameson	Step 3.23.1	Step 3.23.1 - PoA granted by Covidien Turkey for the formation proceedings - 18 Oct 2012.pdf	COV-00010009
Project Jameson	Step 3.23.1	Step 3.23.1 - PoA granted by N Kaeller-Cox for formation proceedings - 20 Nov 2012.pdf	COV-00010013
Project Jameson	Step 3.23.1	Step 3.23.1 - PoA granted by N Kaeller-Cox for tax identification number - 19 Nov 2012.pdf	COV-00010017
Project Jameson	Step 3.23.1	Step 3.23.1 - PoA granted by S Nee for tax identification number - 19 Nov 2012.pdf	COV-00010021
Project Jameson	Step 3.23.1	Step 3.23.1 - Registration Certificates - 10 Dec 2012.pdf	COV-00010026
Project Jameson	Step 3.23.1	Step 3.23.1 - Registration Petition - 3 Dec 2012.pdf	COV-00010028
Project Jameson	Step 3.23.1	Step 3.23.1 - Signature Declaration - S Nee - 19 Nov 2012.pdf	COV-00010030
Project Jameson	Step 3.23.1	Step 3.23.1 - Signature Declaration of N Kaeller-Cox - 19 Nov 2012.pdf	COV-00010034
Project Jameson	Step 3.23.1	Step 3.23.1 - Undertaking of Covidien Turkey to the Bank - 13 Nov 2012.pdf	COV-00010039
Project Jameson	Step 3.23.2	Step 3.23.2 - Amendment Deed (True-up) - 16 Aug 2013.pdf	COV-00010040
Project Jameson	Step 3.23.2	Step 3.23.2 - Asset Transfer Agreement - 1 Apr 2013.pdf	COV-00010044
Project Jameson	Step 3.23.2	Step 3.23.2 - Bank Receipt re Blocking of Increased Share Capital Amount - Mallinckrodt Turkey - 25 Mar 2013.pdf	COV-00010055
Project Jameson	Step 3.23.2	Step 3.23.2 - Board Resolution approving Asset Transfer Agreement - Mallinckrodt Turkey - 1 Apr 2013.pdf	COV-00010056
Project Jameson	Step 3.23.2	Step 3.23.2 - Board Resolution approving the Asset Transfer Agreement - Covidien Turkey - 1 Apr 2013.pdf	COV-00010062
Project Jameson	Step 3.23.2	Step 3.23.2 - Board Resolution re Share Capital Increase (English) - Mallinckrodt Turkey - 14 Mar 2013.pdf	COV-00010066
Project Jameson	Step 3.23.2	Step 3.23.2 - Board Resolution re Share Capital Increase (Turkish) - Mallinckrodt Turkey - 14 Mar 2013.pdf	COV-00010075
Project Jameson	Step 3.23.2	Step 3.23.2 - List of Attendees to the EGM re Share Capital Increase - 25 Mar 2013.pdf	COV-00010081

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 3.23.2	Step 3.23.2 - Minutes of the EGM re Share Capital Increase - 25 Mar 2013.pdf	COV-00010082
Project Jameson	Step 3.23.2	Step 3.23.2 - N Kaeller-Cox Proxy for EGM regarding Share Capital Increase - 20 Mar 2013.pdf	COV-00010084
Project Jameson	Step 3.23.2	Step 3.23.2 - Opening Balance Sheet - 1 Apr 2013.pdf	COV-00010086
Project Jameson	Step 3.23.2	Step 3.23.2 - Trade Registry Letter confirming Registration of EGM and Share Capital Increase - 27 Mar 2013.pdf	COV-00010092
Project Jameson	Step 3.23.3	Step 3.23.3 - Board Resolution re Notification to Trade Registry - Mallinckrodt Turkey - 31 May 2013.pdf	COV-00010093
Project Jameson	Step 3.23.3	Step 3.23.3 - Board Resolution re SPA - Covidien Turkey - 31 May 2013.pdf	COV-00010096
Project Jameson	Step 3.23.3	Step 3.23.3 - Board Resolution re Share Transfer - Mallinckrodt Turkey - 31 May 2013.pdf	COV-00010102
Project Jameson	Step 3.23.3	Step 3.23.3 - Notification to the BoD of Mallinckrodt.pdf	COV-00010105
Project Jameson	Step 3.23.3	Step 3.23.3 - Notification to the Trade Registry Office.pdf	COV-00010107
Project Jameson	Step 3.23.3	Step 3.23.3 - SPA - 31 May 2013.pdf	COV-00010109
Project Jameson	Step 3.23.3	Step 3.23.3 - Share Ledger of Mallinckrodt - 31 May 2013.pdf	COV-00010115
Project Jameson	Step 3.24.1	Step 3.24.1 - Application to KRS to register Mallinckrodt S.p.z.o.o.pdf	COV-00010119
Project Jameson	Step 3.24.1	Step 3.24.1 - Articles of Association - 19 Oct 2012.pdf	COV-00010143
Project Jameson	Step 3.24.1	Step 3.24.1 - Excerpt for Mallinckrodt Polska - 27 Nov 2012.pdf	COV-00010153
Project Jameson	Step 3.24.1	Step 3.24.1 - KRS excerpt for Mallinckrodt Polska Sp.z.o.o. - 27 Nov 2012.pdf	COV-00010159
Project Jameson	Step 3.24.1	Step 3.24.1 - List of Shareholders - Mallinckrodt Polska Spzoo.pdf	COV-00010165
Project Jameson	Step 3.24.1	Step 3.24.1 - PoA - N Kaeller-Cox (English) - 11 Oct 2012.pdf	COV-00010167
Project Jameson	Step 3.24.1	Step 3.24.1 - PoA - N Kaeller-Cox (Polish) - 11 Oct 2012.pdf	COV-00010169
Project Jameson	Step 3.24.1	Step 3.24.1 - Specimen Signature - M Kaminska - 9 Oct 2012.pdf	COV-00010173
Project Jameson	Step 3.24.1	Step 3.24.1 - Specimen Signature - N Kaeller-Cox - 2 Oct 2012.pdf	COV-00010174
Project Jameson	Step 3.24.1	Step 3.24.1 - Specimen Signature - S Nee - 15 Oct 2012.pdf	COV-00010177
Project Jameson	Step 3.24.1.1	Step 3.24.1.1 - Share Sale Agreement counterpart 1 - Mallinckrodt Polska Sp.z.o.o. - 18 Dec 2012.pdf	COV-00010179
Project Jameson	Step 3.24.1.1	Step 3.24.1.1 - Share Sale Agreement counterpart 2 - Mallinckrodt Polska Sp.z.o.o. - 18 Dec 2012.pdf	COV-00010187
Project Jameson	Step 3.24.2	Step 3.24.2 - Branch Office Registration Documentation - Covidien Polska S.p.z.o.o.pdf	COV-00010194
Project Jameson	Step 3.24.2	Step 3.24.2 - Resolutions of the Management Board - 21 Dec 2012.pdf	COV-00010216
Project Jameson	Step 3.24.3	Step 3.24.3 - Application for publication - Covidien Polska - 29 Jan 2013.pdf	COV-00010228
Project Jameson	Step 3.24.3	Step 3.24.3 - Application to register demerger - Covidien Polska - 8 Apr 2013.pdf	COV-00010236
Project Jameson	Step 3.24.3	Step 3.24.3 - Application to register demerger - Mallinckrodt Sp.z.o.o. - 8 Apr 2013.pdf	COV-00010272
Project Jameson	Step 3.24.3	Step 3.24.3 - Board Report Justifying Demerger - Covidien Polska - 22 Feb 2013.pdf	COV-00010320
Project Jameson	Step 3.24.3	Step 3.24.3 - Board Report Justifying Demerger - Mallinckrodt Sp. z.o.o. - 22 Feb 2013.pdf	COV-00010322
Project Jameson	Step 3.24.3	Step 3.24.3 - Consent of Shareholder.pdf	COV-00010324
Project Jameson	Step 3.24.3	Step 3.24.3 - Covidien Polska First notification to Valera Holdings - 22 Feb 2013.pdf	COV-00010326
Project Jameson	Step 3.24.3	Step 3.24.3 - Covidien Polska Notification to the Shareholder of intent to divide Covidien Polska - 11 Mar 2013.pdf	COV-00010328
Project Jameson	Step 3.24.3	Step 3.24.3 - Demerger Plan - 29 Jan 2013.pdf	COV-00010330
Project Jameson	Step 3.24.3	Step 3.24.3 - Letter to the District Court (demerger plan) - 29 Jan 2013.pdf	COV-00010355
Project Jameson	Step 3.24.3	Step 3.24.3 - Letter to the District Court (demerger plan) - Mallinckrodt - 29 Jan 2013.pdf	COV-00010383
Project Jameson	Step 3.24.3	Step 3.24.3 - Mallinckrodt First notification to Valera Holdings - 22 Feb 2013.pdf	COV-00010411
Project Jameson	Step 3.24.3	Step 3.24.3 - Mallinckrodt Notification to the Shareholder of intended demerger of Covidien Polska - 11 Mar 2013.pdf	COV-00010413
Project Jameson	Step 3.24.3	Step 3.24.3 - Minutes of extraordinary shareholders meeting - Covidien Polska - 8 Apr 2013.pdf	COV-00010415
Project Jameson	Step 3.24.3	Step 3.24.3 - Minutes of extraordinary shareholders meeting - Mallinckrodt Sp.z.o.o. - 8 Apr 2013.pdf	COV-00010419
Project Jameson	Step 3.24.3	Step 3.24.3 - Motion to submit demerger resolutions - Covidien Polska - 8 Apr 2013.pdf	COV-00010433
Project Jameson	Step 3.24.3	Step 3.24.3 - Motion to submit demerger resolutions - Mallinckrodt Sp.z.o.o. - 8 Apr 2013.pdf	COV-00010439
Project Jameson	Step 3.24.3	Step 3.24.3 - Notification re Shareholder Meeting - Covidien Polska - 22 Feb 2013.pdf	COV-00010455
Project Jameson	Step 3.24.3	Step 3.24.3 - PoA - Valera Holdings Sarl - 22 Mar 2013.pdf	COV-00010457

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 3.24.3	Step 3.24.3 - Post-demerger KRS excerpt - Covidien Polska - 29 April 2013.pdf	COV-00010461
Project Jameson	Step 3.24.3	Step 3.24.3 - Post-demerger KRS excerpt - Mallinckrodt - 29 Apr 2013.pdf	COV-00010470
Project Jameson	Step 3.24.3	Step 3.24.3 - Updated list of shareholders - Mallinckrodt.pdf	COV-00010477
Project Jameson	Step 3.24.4	Step 3.24.4 - Share Transfer Agreement - 16 May 2013.pdf	COV-00010478
Project Jameson	Step 3.24.4	Step 3.24.4 - Shareholders Resolution - Valera Holdings Sarl - 20 May 2013.pdf	COV-00010483
Project Jameson	Step 3.25.1	Step 3.25.1 - Asset Transfer Agreement - 30 Mar 2013.pdf	COV-00010493
Project Jameson	Step 3.25.1	Step 3.25.1 - Board Resolution - Covidien Singapore - 27 Mar 2013.pdf	COV-00010500
Project Jameson	Step 3.25.1	Step 3.25.1 - Board Resolution - Mallinckrodt Hong Kong - 27 Mar 2013.pdf	COV-00010502
Project Jameson	Step 3.25.1	Step 3.25.1 - Opening Balance Sheet - 30 Mar 2013.pdf	COV-00010504
Project Jameson	Step 3.25.2	Step 3.25.2 - Asset Transfer Agreement - 30 Mar 2013.pdf	COV-00010508
Project Jameson	Step 3.25.2	Step 3.25.2 - Board Resolution - Covidien Singapore - 27 Mar 2013.pdf	COV-00010513
Project Jameson	Step 3.25.2	Step 3.25.2 - PoA - Mallinckrodt Korea - 18 Apr 2013.pdf	COV-00010515
Project Jameson	Step 3.25.2	Step 3.25.2 - Shareholder and Board Resolution (English) - Mallinckrodt Korea - 27 Mar 2013.pdf	COV-00010517
Project Jameson	Step 3.25.2	Step 3.25.2 - Shareholder and Board Resolution (Korea) - Mallinckrodt Korea - 27 Mar 2013.pdf	COV-00010528
Project Jameson	Step 3.26.1	Step 3.26.1 - Certificate of Residence N Kaeller-Cox with Official Translation.pdf	COV-00010538
Project Jameson	Step 3.26.1	Step 3.26.1 - Commercial Register Extract (Bilingual) - Mallinckrodt Netherlands Holdings B.V. - 29 Oct 2012.pdf	COV-00010546
Project Jameson	Step 3.26.1	Step 3.26.1 - Commercial Register Extract (English) - Mallinckrodt Slovakia Branch - 18 Jan 2013.pdf	COV-00010556
Project Jameson	Step 3.26.1	Step 3.26.1 - Commercial Register Extract (Slovakian) - Mallinckrodt Slovakia Branch - 18 Jan 2013.pdf	COV-00010559
Project Jameson	Step 3.26.1	Step 3.26.1 - Consent of Owner of Premises for the Branch - Mallinckrodt Netherlands Holding B.V. - 13 Dec 2012.pdf	COV-00010562
Project Jameson	Step 3.26.1	Step 3.26.1 - Consent with Appointment and Signature Specimen of HoB - Mallinckrodt Netherlands Holding B.V. - 19 Nov 2012.pdf	COV-00010564
Project Jameson	Step 3.26.1	Step 3.26.1 - Extract from Criminal Register N Kaeller-Cox Official Translation.pdf	COV-00010565
Project Jameson	Step 3.26.1	Step 3.26.1 - PoA - Mallinckrodt Netherlands Holdings B.V to AandO - 19 Nov 2012.pdf	COV-00010573
Project Jameson	Step 3.26.1	Step 3.26.1 - Resolution of Mallinckrodt Netherlands Holdings B.V on Slovakia Branch - 19 Nov 2012.pdf	COV-00010578
Project Jameson	Step 3.26.1	Step 3.26.1 - Trade Certificate (English) - Mallinckrodt Slovakia Branch - 9 Jan 2013.pdf	COV-00010581
Project Jameson	Step 3.26.1	Step 3.26.1 - Trade Certificate (Slovakian) - Mallinckrodt Slovakia Branch - 9 Jan 2013.pdf	COV-00010583
Project Jameson	Step 3.26.1	Step 3.26.1 ÔÇô Commercial Register Confirmation of Establishment of Branch Slovak Original.pdf	COV-00010585
Project Jameson	Step 3.26.2	Step 3.26.2 - Asset Transfer Agreement - 30 Mar 2013.pdf	COV-00010589
Project Jameson	Step 3.26.2	Step 3.26.2 - Board Resolution (Mallinckrodt Netherlands) - 30 Mar 2013.pdf	COV-00010598
Project Jameson	Step 3.26.2	Step 3.26.2 - Car Leasing Contract Transfer Request - Covidien ECE - 26 Feb 2013.pdf	COV-00010602
Project Jameson	Step 3.26.2	Step 3.26.2 - Car Leasing Contract Transfer Request - Mallinckrodt Netherlands Branch - 20 Feb 2013.pdf	COV-00010603
Project Jameson	Step 3.26.2	Step 3.26.2 - Opening Balance Sheet - 30 Mar 2013.pdf	COV-00010604
Project Jameson	Step 3.26.2	Step 3.26.2 - Proof of Payment of the Car Leasing Contract Transfer Fee - 29 Apr 2013.pdf	COV-00010612
Project Jameson	Step 3.27.1	Step 3.27.1 - CoR 14.1 Form - Notice of Incorporation - 11 Oct 2012.pdf	COV-00010614
Project Jameson	Step 3.27.1	Step 3.27.1 - CoR 15.1A - Memorandum of Incorporation - 11 Oct 2012.pdf	COV-00010618
Project Jameson	Step 3.27.1	Step 3.27.1 - CoR 44 Form (Change of Auditor) - Mallinckrodt (Pty) Ltd - 9 Nov 2012.pdf	COV-00010623
Project Jameson	Step 3.27.1	Step 3.27.1 - CoR 9.4 - Name Reservation - 10 Oct 2012.pdf	COV-00010626
Project Jameson	Step 3.27.1	Step 3.27.1 - Proof of Registration - Mallinckrodt (PTY) Ltd - 11 Oct 2012.pdf	COV-00010627
Project Jameson	Step 3.27.2	Step 3.27.2 - Asset Transfer Agreement - 30 Mar 2013.pdf	COV-00010630
Project Jameson	Step 3.27.2	Step 3.27.2 - Board Approval - Covidien Proprietary Ltd - 28 Mar 2013.pdf	COV-00010642
Project Jameson	Step 3.27.2	Step 3.27.2 - Board Approval - Mallinckrodt Proprietary Ltd - 28 Mar 2013.pdf	COV-00010660
Project Jameson	Step 3.27.2	Step 3.27.2 - Opening Balance Sheet - 30 Mar 2013.pdf	COV-00010677
Project Jameson	Step 3.27.3	Step 3.27.3 - Board Resolution - CPL - 22 Apr 2013.pdf	COV-00010685
Project Jameson	Step 3.27.3	Step 3.27.3 - STA - 22 Apr 2013.pdf	COV-00010695
Project Jameson	Step 3.27.3	Step 3.27.3 - Share Transfer Form - 22 Apr 2013.pdf	COV-00010700

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 3.27.4	Step 3.27.4 - Board Minutes - Covidien Denmark - 26 Apr 2013.pdf	COV-00010701
Project Jameson	Step 3.27.4	Step 3.27.4 - FR Document - 26 Apr 2013.pdf	COV-00010706
Project Jameson	Step 3.27.4	Step 3.27.4 - FR Email - 26 Apr 2013.pdf	COV-00010715
Project Jameson	Step 3.27.4	Step 3.27.4 - Note E - 26 Apr 2013.pdf	COV-00010716
Project Jameson	Step 3.27.4	Step 3.27.4 - Share Transfer Form - 26 Apr 2013.pdf	COV-00010721
Project Jameson	Step 3.27.4	Step 3.27.4 - Share for Note Agreement - 26 Apr 2013.pdf	COV-00010722
Project Jameson	Step 3.27.5	Step 3.27.5 - Assignment of Note E Agreement - 18 Jun 2013.pdf	COV-00010728
Project Jameson	Step 3.27.5	Step 3.27.5 - FR Document - 26 Apr 2013.pdf	COV-00010733
Project Jameson	Step 3.27.5	Step 3.27.5 - FR Email - 26 Apr 2013.pdf	COV-00010742
Project Jameson	Step 3.27.5	Step 3.27.5 - Interim Financial Statement - Covidien VII (Denmark) Aps - 3 Jun 2013.pdf	COV-00010743
Project Jameson	Step 3.27.5	Step 3.27.5 - Minutes of Board Meeting - Covidien VII (Denmark) - 3 Jun 2013.pdf	COV-00010762
Project Jameson	Step 3.27.5	Step 3.27.5 - Valuation report for the shareholders Note E - Covidien VII (Denmark) ApS - 3 Jun 2013.pdf	COV-00010767
Project Jameson	Step 3.28.3	Step 3.28.3 - Copy of the Shares Sale and Purchase Public Deed - 12 Feb 2013.pdf	COV-00010769
Project Jameson	Step 3.28.3	Step 3.28.3 - PoA - Covidien Group Sarl - 13 Feb 2013.pdf	COV-00010788
Project Jameson	Step 3.28.3	Step 3.28.3 - PoA - Covidien Spain, S.L. - 12 Feb 2013.pdf	COV-00010800
Project Jameson	Step 3.28.3	Step 3.28.3 - PoA - Valera Holdings Sarl - 12 Feb 2013.pdf	COV-00010808
Project Jameson	Step 3.28.3	Step 3.28.3 - SPA - 12 Feb 2013.pdf	COV-00010819
Project Jameson	Step 3.28.3.1	Step 3.28.3.1 - (Copy) Demerger Public Deed.pdf	COV-00010825
Project Jameson	Step 3.28.3.1	Step 3.28.3.1 - Administrators Report - Covidien Spain SL - 4 Feb 2013.pdf	COV-00011031
Project Jameson	Step 3.28.3.1	Step 3.28.3.1 - Administrators Report - Mallinckrodt Spain SL - 4 Feb 2013.pdf	COV-00011063
Project Jameson	Step 3.28.3.1	Step 3.28.3.1 - BoD Resolution - Mallinckrodt Spain SL - 4 Feb 2013.pdf	COV-00011099
Project Jameson	Step 3.28.3.1	Step 3.28.3.1 - Board Minutes (Spanish) - Mallinckrodt Spain - 4 Feb 2013.pdf	COV-00011111
Project Jameson	Step 3.28.3.1	Step 3.28.3.1 - Board Minutes - Mallinckrodt Spain - 4 Feb 2013.pdf	COV-00011123
Project Jameson	Step 3.28.3.1	Step 3.28.3.1 - Common Partial Demerger Project (Spanish) - 4 Feb 2013.pdf	COV-00011126
Project Jameson	Step 3.28.3.1	Step 3.28.3.1 - Copy of Common Demerger Project - 4 Feb 2013.pdf	COV-00011168
Project Jameson	Step 3.28.3.1	Step 3.28.3.1 - Demerger Filing Confirmation - 29 Apr 2013.pdf	COV-00011248
Project Jameson	Step 3.28.3.1	Step 3.28.3.1 - Demerger Public Deed - 11 Apr 2013.pdf	COV-00011249
Project Jameson	Step 3.28.3.1	Step 3.28.3.1 - Directors Report (Eng) - Covidien Spain - 4 Feb 2013.pdf	COV-00011477
Project Jameson	Step 3.28.3.1	Step 3.28.3.1 - Directors Report (Eng) - Mallinckrodt Spain - 4 Feb 2013.pdf	COV-00011511
Project Jameson	Step 3.28.3.1	Step 3.28.3.1 - Directors Report (Spanish) - Covidien Spain - 4 Feb 2013.pdf	COV-00011549
Project Jameson	Step 3.28.3.1	Step 3.28.3.1 - Directors Report (Spanish) - Mallinckrodt Spain - 4 Feb 2013.pdf	COV-00011581
Project Jameson	Step 3.28.3.1	Step 3.28.3.1 - Executed Common Partial Demerger Project - 4 Feb 2013.pdf	COV-00011617
Project Jameson	Step 3.28.3.1	Step 3.28.3.1 - Press Announcement - 11 Mar 2013.pdf	COV-00011659
Project Jameson	Step 3.28.3.1	Step 3.28.3.1 - Press Announcement 2 - 11 Mar 2013.pdf	COV-00011660
Project Jameson	Step 3.28.3.1	Step 3.28.3.1 - Shareholders Certificate - Covidien Spain SL - 13 Mar 2013.pdf	COV-00011661
Project Jameson	Step 3.28.3.1	Step 3.28.3.1 - Shareholders Certificate - Mallinckrodt Spain SL - 8 Mar 2013.pdf	COV-00011750
Project Jameson	Step 3.28.3.1	Step 3.28.3.1 - Shareholders Meeting - Covidien Spain SL - 7 Mar 2013.pdf	COV-00011801
Project Jameson	Step 3.28.3.1	Step 3.28.3.1 - Shareholders Meeting - Mallinckrodt Spain SL - 7 Mar 2013.pdf	COV-00011810
Project Jameson	Step 3.28.3.1	Step 3.28.3.1 - Sole Director Resolution - Covidien Spain SL - 4 Feb 2013.pdf	COV-00011820
Project Jameson	Step 3.28.4	Step 3.28.4 - Amendment to Shares Transfer Public Deed - 11 Jun 2013.pdf	COV-00011826
Project Jameson	Step 3.28.4	Step 3.28.4 - Apostilled PoA - Covidien Group - 24 May 2013.pdf	COV-00011838
Project Jameson	Step 3.28.4	Step 3.28.4 - Apostilled PoA - Valera Holdings - 24 May 2013.pdf	COV-00011846
Project Jameson	Step 3.28.4	Step 3.28.4 - Shares Transfer Public Deed - Mallinckrodt Spain - 31 May 2013.pdf	COV-00011854
Project Jameson	Step 3.28.4	Step 3.28.4 - Signed D1A and D1B Transfers - Mallinckrodt Spain - 30 May 2013.pdf	COV-00011874

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 3.29.1	Step 3.29.1 - AoA - Mallinckrodt Sverige AB - 12 Oct 2012.pdf	COV-00011878
Project Jameson	Step 3.29.1	Step 3.29.1 - Bank account contract - 26 Sep 2012.pdf	COV-00011881
Project Jameson	Step 3.29.1	Step 3.29.1 - Board Minutes - Covidien Sverige AB - 30 Mar 2013.pdf	COV-00011882
Project Jameson	Step 3.29.1	Step 3.29.1 - Board minutes - 25 Sep 2012.pdf	COV-00011889
Project Jameson	Step 3.29.1	Step 3.29.1 - Memorandum of Incorporation - 11 Oct 2012.pdf	COV-00011892
Project Jameson	Step 3.29.1	Step 3.29.1 - Registration Extract - Mallinckrodt Sverige AB - 18 Oct 2012.pdf	COV-00011893
Project Jameson	Step 3.29.1	Step 3.29.1 - Subscription List - 25 Sep 2012.pdf	COV-00011895
Project Jameson	Step 3.29.1	Step 3.29.1 - Working Procedures for Board of Directors - Mallinckrodt Sverige AB - 25 Sep 2012.pdf	COV-00011896
Project Jameson	Step 3.29.2	Step 3.29.2 - Board Minutes - Covidien Sverige AB - 30 Mar 2013.pdf	COV-00011900
Project Jameson	Step 3.29.2	Step 3.29.2 - Board Minutes - Mallinckrodt Sverige AB - 30 Mar 2013.pdf	COV-00011907
Project Jameson	Step 3.29.2	Step 3.29.2 - Business Contribution Agreement - 30 Mar 2013.pdf	COV-00011910
Project Jameson	Step 3.29.2	Step 3.29.2 - Opening Balance Sheet - 30 Mar 2013.pdf	COV-00011919
Project Jameson	Step 3.29.3	Step 3.29.3 - Auditors Statement - Covidien Sverige AB - 20 May 2013.pdf	COV-00011925
Project Jameson	Step 3.29.3	Step 3.29.3 - Board Proposal Distribution - Covidien Sverige AB - 20 May 2013.pdf	COV-00011927
Project Jameson	Step 3.29.3	Step 3.29.3 - Board minutes - Covidien Sverige AB - 20 May 2013.pdf	COV-00011929
Project Jameson	Step 3.29.3	Step 3.29.3 - Board of Directors Report 18.6 Certificate - Covidien Sverige AB.pdf	COV-00011936
Project Jameson	Step 3.29.3	Step 3.29.3 - Board of Directors Statement 18.4 Certificate - Covidien Sverige AB.pdf	COV-00011939
Project Jameson	Step 3.29.3	Step 3.29.3 - EGM Minutes - Covidien Sverige AB - 20 May 2013.pdf	COV-00011940
Project Jameson	Step 3.29.3	Step 3.29.3 - Extract of Registration of Distribution - Covidien Sverige AB - 8 Jul 2013.pdf	COV-00011943
Project Jameson	Step 3.3.2	Step 3.3.2 - Amendment Agreement - 11 Jun 2013.pdf	COV-00011945
Project Jameson	Step 3.3.2	Step 3.3.2 - Auditor's Consent - 5 Mar 2013.pdf	COV-00011948
Project Jameson	Step 3.3.2	Step 3.3.2 - Consent - MSCH LLC - 11 Jun 2013.pdf	COV-00011949
Project Jameson	Step 3.3.2	Step 3.3.2 - MSCH Consent - 1 Mar 2013.pdf	COV-00011954
Project Jameson	Step 3.3.2	Step 3.3.2 - Minutes of Deemed Resolution of BoD - 5 Mar 2013.pdf	COV-00011959
Project Jameson	Step 3.3.2	Step 3.3.2 - Notice of Approval of Transfer of Shares - 5 Mar 2013.pdf	COV-00011961
Project Jameson	Step 3.3.2	Step 3.3.2 - Proposals - 5 Mar - 2013.pdf	COV-00011962
Project Jameson	Step 3.3.2	Step 3.3.2 - Report Concerning Money Lending (English) - Mall Japan.pdf	COV-00011968
Project Jameson	Step 3.3.2	Step 3.3.2 - Report Concerning Money Lending (Japanese) - Mall Japan.pdf	COV-00011970
Project Jameson	Step 3.3.2	Step 3.3.2 - Report Concerning Share Acquisition (Capital Increase)(English) - Mall Japan.pdf	COV-00011972
Project Jameson	Step 3.3.2	Step 3.3.2 - Report Concerning Share Acquisition (Capital Increase)(Japanese) - Mall Japan.pdf	COV-00011974
Project Jameson	Step 3.3.2	Step 3.3.2 - Report of Payment Rcvd (Capital Increase)(English) - Mall Japan - Mall Japan.pdf	COV-00011977
Project Jameson	Step 3.3.2	Step 3.3.2 - Report of Payment Rcvd (Capital Increase)(Japanese) - Mall Japan.pdf	COV-00011978
Project Jameson	Step 3.3.2	Step 3.3.2 - Report of Payment Rcvd (Inter-Company Loan at 1 April 13)(English) - Mall Japan.pdf	COV-00011979
Project Jameson	Step 3.3.2	Step 3.3.2 - Report of Payment Rcvd (Inter-Company Loan at 27 Mar 13)(English) - Mall Japan.pdf	COV-00011980
Project Jameson	Step 3.3.2	Step 3.3.2 - Report of Payment Rcvd (Inter-Company Loan on 1 Apr 13)(Japanese) - Mall Japan.pdf	COV-00011981
Project Jameson	Step 3.3.2	Step 3.3.2 - Report of Payment Rcvd (Inter-Company Loan on 27 Mar 13)(Japanese) - Mall Japan.pdf	COV-00011982
Project Jameson	Step 3.3.2	Step 3.3.2 - Request for Approval of Transfer of Shares - 5 Mar 2013.pdf	COV-00011983
Project Jameson	Step 3.3.2	Step 3.3.2 - Request for Change of Shareholder Register.pdf	COV-00011984
Project Jameson	Step 3.3.2	Step 3.3.2 - Share Transfer Agreement - 19 Mar 2013.pdf	COV-00011986
Project Jameson	Step 3.3.2	Step 3.3.2 - Signed Resolution - ev3 BV - 26 Feb 2013.pdf	COV-00011992
Project Jameson	Step 3.3.2	3.3.2 Valuation.xlsx	COV-00017376
Project Jameson	Step 3.3.3	Step 3.3.3 - Acceptances of Office - Mallinckrodt Japan - 24 Aug 2012.pdf	COV-00011996
Project Jameson	Step 3.3.3	Step 3.3.3 - Articles of Incorporation (EN) - Mallinckrodt Japan - 20 Aug 2012.pdf	COV-00011999
Project Jameson	Step 3.3.3	Step 3.3.3 - Articles of Incorporation (notarised) - Mallinckrodt Japan - 24 Aug 2012.pdf	COV-00012005

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 3.3.3	Step 3.3.3 - Certificate re Payment of Subscription Money - Mallinckrodt Japan - 24 Aug 2012.pdf	COV-00012013
Project Jameson	Step 3.3.3	Step 3.3.3 - Commercial register (English) - Mallinckrodt Japan - 29 Aug 2012.pdf	COV-00012017
Project Jameson	Step 3.3.3	Step 3.3.3 - Consent of Shareholder (Share Transfer) - Mallinckrodt Japan - 12 Sep 2012.pdf	COV-00012019
Project Jameson	Step 3.3.3	Step 3.3.3 - Investigation Report - Mallinckrodt Japan - 24 Aug 2012.pdf	COV-00012020
Project Jameson	Step 3.3.3	Step 3.3.3 - Minutes of Deemed Resolution of Shareholder (Share Transfer) - Mallinckrodt Japan - 12 Sep 2012.pdf	COV-00012023
Project Jameson	Step 3.3.3	Step 3.3.3 - Notice of Approval of Transfer of Shares (Share Transfer) - Mallinckrodt Japan - 12 Sep 2012.pdf	COV-00012025
Project Jameson	Step 3.3.3	Step 3.3.3 - PoA (Incorporation Registration) - Mallinckrodt Japan - 24 Aug 2012.pdf	COV-00012026
Project Jameson	Step 3.3.3	Step 3.3.3 - Promoters Decision - Mallinckrodt Japan - 24 Aug 2012.pdf	COV-00012027
Project Jameson	Step 3.3.3	Step 3.3.3 - Proposal to Shareholder (Share Transfer) - Mallinckrodt Japan - 12 Sep 2012.pdf	COV-00012028
Project Jameson	Step 3.3.3	Step 3.3.3 - Report re Acquisition of Shares (Share Transfer) (EN) - Mallinckrodt Japan - 28 Sep 2012.pdf	COV-00012030
Project Jameson	Step 3.3.3	Step 3.3.3 - Report re Acquisition of Shares (Share Transfer) (JPN) - Mallinckrodt Japan - 28 Sep 2012.pdf	COV-00012032
Project Jameson	Step 3.3.3	Step 3.3.3 - Request for Approval of Transfer of Shares - Mallinckrodt Japan - 12 Sep 2012.pdf	COV-00012035
Project Jameson	Step 3.3.3	Step 3.3.3 - Request for Change of Registration of Shareholder Register - Mallinckrodt Japan - 12 Sep 2012.pdf	COV-00012036
Project Jameson	Step 3.3.3	Step 3.3.3 - STA - Mallinckrodt Japan - 12 Sep 2012.pdf	COV-00012038
Project Jameson	Step 3.3.3	Step 3.3.3 - Seal Certificates of Initial Directors - Mallinckrodt Japan - 24 Aug 2012.pdf	COV-00012042
Project Jameson	Step 3.3.3.1	Step 3.3.3.1 - Consent of shareholder - 19 Mar 2013.pdf	COV-00012045
Project Jameson	Step 3.3.3.1	Step 3.3.3.1 - Minutes of deemed shareholder resolution - 19 Mar 2013.pdf	COV-00012046
Project Jameson	Step 3.3.3.1	Step 3.3.3.1 - Notice of approval of transfer of shares - 19 Mar 2013.pdf	COV-00012048
Project Jameson	Step 3.3.3.1	Step 3.3.3.1 - Proposal to shareholders.pdf	COV-00012049
Project Jameson	Step 3.3.3.1	Step 3.3.3.1 - Request for approval of transfer of shares - 19 Mar 2013.pdf	COV-00012051
Project Jameson	Step 3.3.3.1	Step 3.3.3.1 - Request for change of shareholder register.pdf	COV-00012052
Project Jameson	Step 3.3.3.1	Step 3.3.3.1 - Share Transfer Agreement - 19 Mar 2013.pdf	COV-00012054
Project Jameson	Step 3.3.4	Step 3.3.4 - Business Transfer Agreement - 30 Mar 2013.pdf	COV-00012059
Project Jameson	Step 3.3.4	Step 3.3.4 - Directors Proposal and Consent (Almeida) - Covidien Japan - 1 Apr 2013.pdf	COV-00012067
Project Jameson	Step 3.3.4	Step 3.3.4 - Directors Proposal and Consent (Fukami) - Covidien Japan - 1 Apr 2013.pdf	COV-00012068
Project Jameson	Step 3.3.4	Step 3.3.4 - Directors Proposal and Consent (Noda) - Covidien Japan - 1 Apr 2013.pdf	COV-00012069
Project Jameson	Step 3.3.4	Step 3.3.4 - Directors Proposal and Consent (Sawada) - Covidien Japan - 1 Apr 2013.pdf	COV-00012070
Project Jameson	Step 3.3.4	Step 3.3.4 - Directors Proposal and Consent (Sugimoto) - Covidien Japan - 1 Apr 2013.pdf	COV-00012071
Project Jameson	Step 3.3.4	Step 3.3.4 - Directors Proposal and Consent (Yoshii) - Covidien Japan - 1 Apr 2013.pdf	COV-00012072
Project Jameson	Step 3.3.4	Step 3.3.4 - Minutes of Deemed Board Report - Covidien Japan - 1 Apr 2013.pdf	COV-00012073
Project Jameson	Step 3.3.4	Step 3.3.4 - Minutes of Deemed Board Resolution - Covidien Japan - 1 Apr 2013.pdf	COV-00012074
Project Jameson	Step 3.3.4	Step 3.3.4 - Minutes of Deemed Share Resolution - Mallinckrodt Japan - 1 Apr 2013.pdf	COV-00012077
Project Jameson	Step 3.3.4	Step 3.3.4 - Minutes of Deemed Shareholder Resolution (capital increase) - Mallinckrodt Japan - 29 Mar 2013.pdf	COV-00012080
Project Jameson	Step 3.3.4	Step 3.3.4 - Notice to Directors - Covidien Japan - 1 Apr 2013.pdf	COV-00012082
Project Jameson	Step 3.3.4	Step 3.3.4 - Opening Balance Sheet - 1 Apr 2013.pdf	COV-00012083
Project Jameson	Step 3.3.4	Step 3.3.4 - Proposal to Shareholder - Covidien Japan - 1 Apr 2013.pdf	COV-00012090
Project Jameson	Step 3.3.4	Step 3.3.4 - Proposal to Shareholder - Mallinckrodt Japan - 1 Apr 2013.pdf	COV-00012092
Project Jameson	Step 3.3.4	Step 3.3.4 - Shareholder Consent (approval of BTA) - CFG - 1 Apr 2013.pdf	COV-00012095
Project Jameson	Step 3.3.4	Step 3.3.4 - Shareholder Consent (approval of BTA) - Valera Holdings Sarl - 1 Apr 2013.pdf	COV-00012097
Project Jameson	Step 3.3.4	Step 3.3.4 - Shareholder Consent (approval of BTA) - ev3 BV - 1 Apr 2013.pdf	COV-00012099
Project Jameson	Step 3.3.4	Step 3.3.4 - Shareholder Consent (capital increase) - Mallinckrodt Japan - 29 Mar 2013.pdf	COV-00012101
Project Jameson	Step 3.3.4	Step 3.3.4 - Shareholder Proposal (capital increase) - Mallinckrodt Japan - 29 Mar 2013.pdf	COV-00012103
Project Jameson	Step 3.3.4	Step 3.3.4 - Subscription Agreement (capital increase) - Mallinckrodt Japan - 29 Mar 2013.pdf	COV-00012105
Project Jameson	Step 3.3.4	3.3.4 valuation.pdf	COV-00017377

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 3.30.1	Step 3.30.1 - Asset Sale Agreement - 30 Mar 2013.pdf	COV-00012107
Project Jameson	Step 3.30.1	Step 3.30.1 - Board Minutes - Covidien Norge - 22 Mar 2013.pdf	COV-00012116
Project Jameson	Step 3.30.1	Step 3.30.1 - Board Resolutions - Mallinckrodt Netherlands Holdings BV - 30 Mar 2013.pdf	COV-00012127
Project Jameson	Step 3.30.1	Step 3.30.1 - Opening Balance Sheet - 30 Mar 2013.pdf	COV-00012130
Project Jameson	Step 3.30.2	Step 3.30.2 - Certificate of Registration - Mallinckrodt Netherlands Holdings B.V. - 20 Dec 2012.pdf	COV-00012139
Project Jameson	Step 3.30.2	Step 3.30.2 - Letter re Registration of Norwegian Branch - 21 Dec 2012.pdf	COV-00012141
Project Jameson	Step 3.30.2	Step 3.30.2 - Registration Documents sent to Registry - Mallinckrodt (Norway Branch) - 28 Nov 2012.pdf	COV-00012151
Project Jameson	Step 3.31.1	Step 3.31.1 - AIC Application Form (updated on 10 Jan 2013) - WFOE.pdf	COV-00012196
Project Jameson	Step 3.31.1	Step 3.31.1 - AIC Application Form - Mall Beijing Branch - 24 Jun 2013.pdf	COV-00012207
Project Jameson	Step 3.31.1	Step 3.31.1 - AIC Application Forms - Mallinckrodt WFOE - 24 Jun 2013.pdf	COV-00012214
Project Jameson	Step 3.31.1	Step 3.31.1 - Amendment to AoA (bilingual) - Mallinckrodt WFOE - 20 May 2013.pdf	COV-00012218
Project Jameson	Step 3.31.1	Step 3.31.1 - AoA (bilingual) - WFOE - 20 Dec 2012.pdf	COV-00012221
Project Jameson	Step 3.31.1	Step 3.31.1 - AoA - WFOE - 20 Dec 2012.pdf	COV-00012243
Project Jameson	Step 3.31.1	Step 3.31.1 - Application Letter to Huangpu MOFCOM (bilingual) - WFOE - 20 Dec 2012.pdf	COV-00012265
Project Jameson	Step 3.31.1	Step 3.31.1 - Application Letter to MOFCOM - Mallinckrodt WFOE - 20 May 2013.pdf	COV-00012269
Project Jameson	Step 3.31.1	Step 3.31.1 - Appointment Letter for Directors and Supervisor (bilingual) - WFOE - 20 Dec 2012.pdf	COV-00012273
Project Jameson	Step 3.31.1	Step 3.31.1 - Approval from Huangpu MOFCOM - 31 Jan 2013.pdf	COV-00012275
Project Jameson	Step 3.31.1	Step 3.31.1 - Approval from Huangpu MOFCOM - Mallinckrodt WFOE - 24 May 2013.pdf	COV-00012277
Project Jameson	Step 3.31.1	Step 3.31.1 - Assignment Agreement (Chinese) - 24 Jun 2013.pdf	COV-00012279
Project Jameson	Step 3.31.1	Step 3.31.1 - Bank Reference Letter (bilingual without chop) - 17 Dec 2012.pdf	COV-00012281
Project Jameson	Step 3.31.1	Step 3.31.1 - Board Resolutions on Appointment of A Gu as GM (bilingual) - 20 Dec 2012.pdf	COV-00012285
Project Jameson	Step 3.31.1	Step 3.31.1 - Board Resolutions on Setting up WFOE - Mallinckrodt HK Ltd - 3 Dec 2012.pdf	COV-00012287
Project Jameson	Step 3.31.1	Step 3.31.1 - Business Licence (EN) - Mallinckrodt Medical Consulting (Shanghai) Co Ltd.pdf	COV-00012289
Project Jameson	Step 3.31.1	Step 3.31.1 - Business Licence and its Duplicate - Mallinckrodt Medical Consulting (Shanghai) Co Ltd.pdf	COV-00012291
Project Jameson	Step 3.31.1	Step 3.31.1 - Business License - Mall Beijing Branch - 28 Jun 2013.pdf	COV-00012294
Project Jameson	Step 3.31.1	Step 3.31.1 - Business License - WFOE - 5 Feb 2013.pdf	COV-00012295
Project Jameson	Step 3.31.1	Step 3.31.1 - Business License Original and Duplicate - Mallinckrodt WFOE - 1 Jul 2013.pdf	COV-00012296
Project Jameson	Step 3.31.1	Step 3.31.1 - Certificate of Approval (issued on 29 May 2013) - Mallinckrodt WFOE.pdf	COV-00012299
Project Jameson	Step 3.31.1	Step 3.31.1 - Certificate of Approval.pdf	COV-00012300
Project Jameson	Step 3.31.1	Step 3.31.1 - Chops - Mall Beijing Branch.pdf	COV-00012302
Project Jameson	Step 3.31.1	Step 3.31.1 - Dismissal Letter - Mall Beijing Branch - 24 Jun 2013.pdf	COV-00012303
Project Jameson	Step 3.31.1	Step 3.31.1 - Fapiao for Stamp Duty.pdf	COV-00012304
Project Jameson	Step 3.31.1	Step 3.31.1 - Feasibility Study Report (executed) - WFOE - 20 Dec 2012.pdf	COV-00012305
Project Jameson	Step 3.31.1	Step 3.31.1 - Feasibility Study Report - Mallinckrodt WFOE - 20 May 2013.pdf	COV-00012316
Project Jameson	Step 3.31.1	Step 3.31.1 - Financial Registration Certificate (issued on March 5 2013) - Mallinckrodt WFOE.pdf	COV-00012323
Project Jameson	Step 3.31.1	Step 3.31.1 - Foreign Exchange Registration IC Card - Mallinckrodt WFOE.pdf	COV-00012325
Project Jameson	Step 3.31.1	Step 3.31.1 - Further Chops Specimens - Mall Beijing Branch.pdf	COV-00012326
Project Jameson	Step 3.31.1	Step 3.31.1 - General Tax Payer Recognition (CN 24 April 2013) - Mallinckrodt WFOE.pdf	COV-00012327
Project Jameson	Step 3.31.1	Step 3.31.1 - Landlords Property Certificate - Mall Beijing Branch.pdf	COV-00012328
Project Jameson	Step 3.31.1	Step 3.31.1 - Lease Agreement (CN) - WFOE - 5 Dec 2012.pdf	COV-00012338
Project Jameson	Step 3.31.1	Step 3.31.1 - Letter of Undertaking (bilingual) - WFOE - 14 Dec 2012.pdf	COV-00012381
Project Jameson	Step 3.31.1	Step 3.31.1 - Notarised and Legalised Documents of Mallinckrodt Hong Kong - Mallinckrodt Consulting - 3 Dec 2012.pdf	COV-00012382
Project Jameson	Step 3.31.1	Step 3.31.1 - Notice of Report to Tax and Statistics Authorities - Mall Beijing Branch - 15 Jul 2013.pdf	COV-00012394
Project Jameson	Step 3.31.1	Step 3.31.1 - Official Receipt re Application for Tax Registration - Mallinckrodt WFOE.pdf	COV-00012395

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 3.31.1	Step 3.31.1 - Organization Code Registration Certificate - Mallinckrodt WFOE.pdf	COV-00012396
Project Jameson	Step 3.31.1	Step 3.31.1 - Organization Code Registration Certificate and IC Card - Mall Beijing Branch.pdf	COV-00012399
Project Jameson	Step 3.31.1	Step 3.31.1 - Passport of A Gu.pdf	COV-00012402
Project Jameson	Step 3.31.1	Step 3.31.1 - Passport of A Gu_2.pdf	COV-00012403
Project Jameson	Step 3.31.1	Step 3.31.1 - Passport of P Mauerman.pdf	COV-00012405
Project Jameson	Step 3.31.1	Step 3.31.1 - Photo of A Gu.pdf	COV-00012406
Project Jameson	Step 3.31.1	Step 3.31.1 - PoA for Delivery of Legal Documents - WFOE - 20 Dec 2012.pdf	COV-00012407
Project Jameson	Step 3.31.1	Step 3.31.1 - PoA to filing agent (bilingual) - WFOE - 20 Dec 2012.pdf	COV-00012408
Project Jameson	Step 3.31.1	Step 3.31.1 - Property Ownership Certificate 1 (CN) - WFOE.pdf	COV-00012410
Project Jameson	Step 3.31.1	Step 3.31.1 - Property Ownership Certificate 2 (CN) - WFOE.pdf	COV-00012422
Project Jameson	Step 3.31.1	Step 3.31.1 - Public Security Bureaus Approval for Company Chops - Mallinckrodt WFOE.pdf	COV-00012424
Project Jameson	Step 3.31.1	Step 3.31.1 - Registration Form for Additional Info - Mall Beijing Branch.pdf	COV-00012425
Project Jameson	Step 3.31.1	Step 3.31.1 - Shareholder Resolutions (bilingual) - Mallinckrodt WFOE - 20 May 2013.pdf	COV-00012432
Project Jameson	Step 3.31.1	Step 3.31.1 - Statistics Registration Certificate - Mall Beijing Branch - 15 Jul 2013.pdf	COV-00012435
Project Jameson	Step 3.31.1	Step 3.31.1 - Statistics Registration Certificate - Mallinckrodt WFOE.pdf	COV-00012437
Project Jameson	Step 3.31.1	Step 3.31.1 - Tax Registration Certificate (Original and Duplicate) - Mall Beijing Branch - 15 Jul 2013.pdf	COV-00012438
Project Jameson	Step 3.31.1	Step 3.31.1 - Tax Registration Certificate (issued on March 5 2013) - Mallinckrodt WFOE.pdf	COV-00012442
Project Jameson	Step 3.31.1	Step 3.31.1 - Undertaking Letter for MOFCOM (bilingual) - WFOE - 20 Dec 2012.pdf	COV-00012444
Project Jameson	Step 3.31.1	Step 3.31.1 - Undertaking Letter re Business Activities - MOFCOM.pdf	COV-00012445
Project Jameson	Step 3.31.2	Step 3.31.2 - ATA - 31 May 2013.pdf	COV-00012446
Project Jameson	Step 3.31.2	Step 3.31.2 - Board resolution of Covidien WFOE - 31 May 2013.pdf	COV-00012459
Project Jameson	Step 3.31.2	Step 3.31.2 - Registration Form re Entry and Exit of the Territory - 11 Jul 2013.pdf	COV-00012463
Project Jameson	Step 3.31.2	Step 3.31.2 - Shareholder Resolution - WFOE - 31 May 13.pdf	COV-00012465
Project Jameson	Step 3.31.3	Step 3.31.3 - ATA - Covidien WFOE and Mallinckrodt Hong Kong - 31 May 2013.pdf	COV-00012467
Project Jameson	Step 3.31.3	Step 3.31.3 - Board Resolution of MHKL - 31 May 2013.pdf	COV-00012479
Project Jameson	Step 3.31.3	Step 3.31.3 - Board resolution of Covidien WFOE - 31 May 2013.pdf	COV-00012482
Project Jameson	Step 3.34.1	Step 3.34.1 - Board Resolution - Mallinckrodt Netherlands Holdings BV - 20 Nov 2012.pdf	COV-00012486
Project Jameson	Step 3.34.1	Step 3.34.1 - Certificate of Good Conduct - Mallinckrodt Netherlands Holdings BV - 24 Jan 2013.pdf	COV-00012488
Project Jameson	Step 3.34.1	Step 3.34.1 - Commercial Register Extract - Mallinckrodt Netherlands Holdings BV - 23 Jan 2013.pdf	COV-00012494
Project Jameson	Step 3.34.1	Step 3.34.1 - Consent (N Kaeller-Cox) - Mallinckrodt Netherlands Holdings BV - 27 Nov 2012.pdf	COV-00012499
Project Jameson	Step 3.34.1	Step 3.34.1 - Consent (R Siep) - Mallinckrodt Netherlands Holdings BV - 21 Nov 2012.pdf	COV-00012501
Project Jameson	Step 3.34.1	Step 3.34.1 - Consent (S Nee) - Mallinckrodt Netherlands Holdings BV - 12 Nov 2012.pdf	COV-00012503
Project Jameson	Step 3.34.1	Step 3.34.1 - Consent (with registered office address) - Mallinckrodt Netherlands Holdings BV - 20 Feb 2013.pdf	COV-00012505
Project Jameson	Step 3.34.1	Step 3.34.1 - Decision on Registration - Mallinckrodt Netherlands Holdings BV - 28 Feb 2013.pdf	COV-00012508
Project Jameson	Step 3.34.1	Step 3.34.1 - Deed of Incorporation - Mallinckrodt Netherlands Holdings BV - 1 Oct 2012.pdf	COV-00012510
Project Jameson	Step 3.34.1	Step 3.34.1 - Extract from Commercial Register (Change of Address) - 2 Apr 2013.pdf	COV-00012539
Project Jameson	Step 3.34.1	Step 3.34.1 - Petition to Register Branch - Mallinckrodt Netherlands Holdings BV - 25 Feb 2013.pdf	COV-00012541
Project Jameson	Step 3.34.1	Step 3.34.1 - PoA - Mallinckrodt Netherlands Holdings BV - 20 Nov 2012.pdf	COV-00012548
Project Jameson	Step 3.34.1	Step 3.34.1 - Registration Forms - Mallinckrodt Netherlands Holdings BV - 6 Feb 2013.pdf	COV-00012550
Project Jameson	Step 3.34.1	Step 3.34.1 - Substitution Power - Mallinckrodt Netherlands Holdings BV - 4 Feb 2013.pdf	COV-00012557
Project Jameson	Step 3.34.1	Step 3.34.1 - Waiver of Right to Appeal - Mallinckrodt Netherlands Holdings BV - 28 Feb 2013.pdf	COV-00012558
Project Jameson	Step 3.4.0	Step 3.4.0 - Certificate of Incorporation - Mallinckrodt Ireland Limited - 13 Mar 2013.pdf	COV-00012559
Project Jameson	Step 3.4.0	Step 3.4.0 - Company Report - Mallinckrodt Ireland Limited - 13 Mar 2013.pdf	COV-00012560
Project Jameson	Step 3.4.0	Step 3.4.0 - Memorandum of Association - Mallinckrodt Ireland Limited - 28 Feb 2013.pdf	COV-00012561

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 3.4.0.1	Step 3.4.0.1 - Amendment of Term Loan Agreement - 15 Apr 2013.pdf	COV-00012583
Project Jameson	Step 3.4.0.1	Step 3.4.0.1 - Board Minutes - NPBIH - 15 Apr 2013.pdf	COV-00012590
Project Jameson	Step 3.4.0.1	Step 3.4.0.1 - Form B10 - Signed - 15 Apr 2013.pdf	COV-00012594
Project Jameson	Step 3.4.1	Step 3.4.1 - Board Minutes of MMII and MIFSC - 12 Mar 2013.pdf	COV-00012598
Project Jameson	Step 3.4.1	Step 3.4.1 - NPBI Board Minutes - 12 Mar 2013.pdf	COV-00012604
Project Jameson	Step 3.4.1	Step 3.4.1 - NPBI Minutes of Board Meeting - Dividend Approval Meeting - 12 Mar - 2013.pdf	COV-00012608
Project Jameson	Step 3.4.1	Step 3.4.1 - NPBIH Minutes of Board Meeting - Dividend Approval Meeting - 12 March 2013.pdf	COV-00012612
Project Jameson	Step 3.4.7	Step 3.4.7 - Board Minutes - MMII - 3 May 2013.pdf	COV-00012616
Project Jameson	Step 3.4.7	Step 3.4.7 - Board Minutes - Mallinckrodt Ireland Limited - 2 May 2013.pdf	COV-00012619
Project Jameson	Step 3.4.7	Step 3.4.7 - Board Minutes - NPBIH - 3 May 2013.pdf	COV-00012624
Project Jameson	Step 3.4.7	Step 3.4.7 - Declaration of Trust - Covidien Group Sarl - 6 May 2013.pdf	COV-00012630
Project Jameson	Step 3.4.7	Step 3.4.7 - Declaration of Trust - Valera Holdings - 6 May 2013.pdf	COV-00012633
Project Jameson	Step 3.4.7	Step 3.4.7 - Deed of Novation of Tranche A - 6 May 2013.pdf	COV-00012636
Project Jameson	Step 3.4.7	Step 3.4.7 - Deed of Transfer and Stamp Certificate - 6 May 2013.pdf	COV-00012642
Project Jameson	Step 3.4.7	Step 3.4.7 - Indemnity Letter - NPBIH - 6 May 2013.pdf	COV-00012646
Project Jameson	Step 3.4.7	Step 3.4.7 - S.80 Declaration from M Stefani - Mallinckrodt Ireland Limited.pdf	COV-00012648
Project Jameson	Step 3.4.7	Step 3.4.7 - Share Certificate for shares in MMII - 3 May 2013.pdf	COV-00012652
Project Jameson	Step 3.4.7	Step 3.4.7 - Share Certificate of MIL issued to Covidien Group Sarl - 6 May 2013.pdf	COV-00012653
Project Jameson	Step 3.4.7	Step 3.4.7 - Share Certificate of MIL to be issued by Valera - 6 May 2013.pdf	COV-00012655
Project Jameson	Step 3.4.7	Step 3.4.7 - Shareholder Resolution - NPBIH - 6 May 2013.pdf	COV-00012657
Project Jameson	Step 3.4.8	Step 3.4.8 - Board Minutes - MIL - 6 May 2013.pdf.pdf	COV-00012661
Project Jameson	Step 3.4.8	Step 3.4.8 - STF - MIL - 6 May 2013.pdf	COV-00012664
Project Jameson	Step 3.4.8	Step 3.4.8 - Share Certificate - MIL - 6 May 2013.pdf	COV-00012667
Project Jameson	Step 3.5.0	Step 3.5.0 - Amalgamation Agreement - 27 Sep 2012.pdf	COV-00012670
Project Jameson	Step 3.5.0	Step 3.5.0 - Articles of Amalgamation and Schedule - THG Canada - 1 Oct 2012.pdf	COV-00012702
Project Jameson	Step 3.5.0	Step 3.5.0 - Board Resolution - Covidien VII (Denmark) ApS - 1 Oct 2012.pdf	COV-00012706
Project Jameson	Step 3.5.0	Step 3.5.0 - Board Resolution - Nellcor Puritan Bennett (Melville) - 27 Sep 2012.pdf	COV-00012711
Project Jameson	Step 3.5.0	Step 3.5.0 - Board Resolution - THG Canada - 1 Oct 2012.pdf	COV-00012753
Project Jameson	Step 3.5.0	Step 3.5.0 - Board Resolution - THG Canada - 27 Sep 2012.pdf	COV-00012782
Project Jameson	Step 3.5.0	Step 3.5.0 - By-Laws - THG Canada - 1 Oct 2012.pdf	COV-00012824
Project Jameson	Step 3.5.0	Step 3.5.0 - Certificate of Amalgamation - THG Canada - 1 Oct 2012.pdf	COV-00012847
Project Jameson	Step 3.5.0	Step 3.5.0 - Notice of Address - THG Canada - 1 Oct 2012.pdf	COV-00012855
Project Jameson	Step 3.5.0	Step 3.5.0 - Notice of Directors - THG Canada - 1 Oct 2012.pdf	COV-00012856
Project Jameson	Step 3.5.0	Step 3.5.0 - Share Certificate - COOP B - 1 Oct 2012.pdf	COV-00012857
Project Jameson	Step 3.5.0	Step 3.5.0 - Share Certificate - Covidien VII (Denmark) ApS - 1 Oct 2012.pdf	COV-00012858
Project Jameson	Step 3.5.0	Step 3.5.0 - Shareholder Resolution - THG Canada - 27 Sep 2012.pdf	COV-00012859
Project Jameson	Step 3.5.0	Step 3.5.0 - Shareholder Resolution - Nellcor Puritan Bennett (Melville) - 27 Sep 2012.pdf	COV-00012895
Project Jameson	Step 3.5.0	Step 3.5.0 - Shareholders Resolution - THG Canada - 1 Oct 2012.pdf	COV-00012930
Project Jameson	Step 3.5.0	Step 3.5.0 - Statutory Declaration - THG Canada - 25 Sep 2012.pdf	COV-00012932
Project Jameson	Step 3.5.0.1 a)	Step 3.5.0.1(a) - Bylaws - Mallinckrodt Canada ULC - 19 Jul 2012.pdf	COV-00012933
Project Jameson	Step 3.5.0.1 a)	Step 3.5.0.1(a) - Certificate and Articles of Incorporation - Mallinckrodt Canada ULC - 17 Jul 2012.pdf	COV-00012954
Project Jameson	Step 3.5.0.1 a)	Step 3.5.0.1(a) - IRS CTB Confirmation - Mallinckrodt Canada ULC - 24 Sep 2012.pdf	COV-00012965
Project Jameson	Step 3.5.0.1 a)	Step 3.5.0.1(a) - Notice of Address and Notice of Directors - Mallinckrodt Canada ULC - 19 Jul 2012.pdf	COV-00012966
Project Jameson	Step 3.5.0.1 a)	Step 3.5.0.1(a) - Resolutions of the Directors - Mallinckrodt Canada ULC - 19 Jul 2012.pdf	COV-00012968

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 3.5.0.1 a)	Step 3.5.0.1(a) - Shareholder Resolutions and Directors Consents - Mallinckrodt Canada ULC - 19 Jul 2012.pdf	COV-00012972
Project Jameson	Step 3.5.0.1 b)	Step 3.5.0.1(b) - ATA - 1 Oct 2012.pdf	COV-00012976
Project Jameson	Step 3.5.0.1 b)	Step 3.5.0.1(b) - Assignment and Assumption Agreement - 1 Oct 2012.pdf	COV-00012988
Project Jameson	Step 3.5.0.1 b)	Step 3.5.0.1(b) - Board Resolution - THG Canada - 1 Oct 2012.pdf	COV-00012993
Project Jameson	Step 3.5.0.1 b)	Step 3.5.0.1(b) - Board Resolutions - Mallinckrodt Canada ULC - 1 Oct 2012.pdf	COV-00013018
Project Jameson	Step 3.5.0.1 b)	Step 3.5.0.1(b) - Certified Extract of Board Resolution - Mallinckrodt Canada ULC - 1 Oct 2012.pdf	COV-00013042
Project Jameson	Step 3.5.0.1 b)	Step 3.5.0.1(b) - Certified Extract of Board Resolution - THG Canada - 1 Oct 2012.pdf	COV-00013066
Project Jameson	Step 3.5.0.1 b)	Step 3.5.0.1(b) - Deed of Transfer - 1 Oct 2012.pdf	COV-00013090
Project Jameson	Step 3.5.0.1 b)	Step 3.5.0.1(b) - General Conveyance - 1 Oct 2012.pdf	COV-00013096
Project Jameson	Step 3.5.0.1 b)	Step 3.5.0.1(b) - Index Lot Number - 1 Oct 2012.pdf	COV-00013101
Project Jameson	Step 3.5.0.1 b)	Step 3.5.0.1(b) - Receipt - THG Canada - 1 Oct 2012.pdf	COV-00013102
Project Jameson	Step 3.5.0.1 b)	Step 3.5.0.1(b) - Shareholders Resolution Authorizing Transfer of PI Assets - THG Canada - 1 Oct 2012.pdf	COV-00013103
Project Jameson	Step 3.5.1.1	Step 3.5.1.1 - AoA amended according to the redomination and capital increase - USSC Medical GmbH - 6 Dec 2012.pdf	COV-00013119
Project Jameson	Step 3.5.1.1	Step 3.5.1.1 - Certificate of Status - THG Canada (legalized) - 29 Nov 2012.pdf	COV-00013125
Project Jameson	Step 3.5.1.1	Step 3.5.1.1 - Commercial Register Excerpt - USSC Medical GmbH - 3 Jan 2012.pdf	COV-00013129
Project Jameson	Step 3.5.1.1	Step 3.5.1.1 - Commercial register application re redenomination and cap. increase - USSC Medical GmbH - 7 Dec 2012.pdf	COV-00013132
Project Jameson	Step 3.5.1.1	Step 3.5.1.1 - List of Shareholders - USSC Medical GmbH - 27 Nov 2012.pdf	COV-00013138
Project Jameson	Step 3.5.1.1	Step 3.5.1.1 - List of Shareholders - USSC Medical GmbH - 4 Jan 2013.pdf	COV-00013139
Project Jameson	Step 3.5.1.1	Step 3.5.1.1 - List of subscribers - USSC Medical GmbH - 7 Dec 2012.pdf	COV-00013142
Project Jameson	Step 3.5.1.1	Step 3.5.1.1 - PoA - THG Canada - 29 Nov 2012.pdf	COV-00013144
Project Jameson	Step 3.5.1.1	Step 3.5.1.1 - Shareholder's resolution re share capital - USSC Medical GmbH - 6 Dec 2012.pdf	COV-00013154
Project Jameson	Step 3.5.2	Step 3.5.2 - Amended and Restated Officer's Certificate - 11 Apr 2013.pdf	COV-00013169
Project Jameson	Step 3.5.2	Step 3.5.2 - Amendment Resolution - THG Canada - 11 Apr 2013.pdf	COV-00013171
Project Jameson	Step 3.5.2	Step 3.5.2 - Directors resolution - Ludlow Technical Products Canada - 15 Mar 2013.pdf	COV-00013175
Project Jameson	Step 3.5.2	Step 3.5.2 - Directors resolution - THG Canada - 15 Mar 2013.pdf	COV-00013184
Project Jameson	Step 3.5.2	Step 3.5.2 - Officer's Certificate - THG Canada - 15 Mar 2013.pdf	COV-00013326
Project Jameson	Step 3.5.2	Step 3.5.2 - Promissory Note - Covidien COOP B - 13 Mar 2013.pdf	COV-00013342
Project Jameson	Step 3.5.2	Step 3.5.2 - Promissory Note - Covidien VII (Denmark) APS - 15 Mar 2013.pdf	COV-00013347
Project Jameson	Step 3.5.2	Step 3.5.2 - Revised Addendum to original board resolution - 11 Apr 2013.pdf	COV-00013352
Project Jameson	Step 3.5.2	Step 3.5.2 - Shareholders' List - USSC Medical GmbH - as per 15 Mar 2013.pdf	COV-00013354
Project Jameson	Step 3.5.2	Step 3.5.2 - Signed Resolution - COOP B - 15 Mar 2013.pdf	COV-00013357
Project Jameson	Step 3.5.2	Step 3.5.2 - Signed Resolutions - Covidien VII (Denmark) APS - 15 Mar 2013.pdf	COV-00013361
Project Jameson	Step 3.5.2	Step 3.5.2 - THG Amended and Restated Sale Agreement - 11 Apr 2013.pdf	COV-00013365
Project Jameson	Step 3.5.2.1	Step 3.5.2.1 - Board Resolution - COOP B - 15 Mar 2013.pdf	COV-00013374
Project Jameson	Step 3.5.2.1	Step 3.5.2.1 - Board Resolutions - Covidien VII (Denmark) APS - 18 Mar 2013.pdf	COV-00013378
Project Jameson	Step 3.5.2.1	Step 3.5.2.1 - Deed of Amendment of Note G1 - 11 Apr 2013.pdf	COV-00013383
Project Jameson	Step 3.5.2.1	Step 3.5.2.1 - Deed of Amendment of Note G2 - 11 Apr 2013.pdf	COV-00013388
Project Jameson	Step 3.5.2.1	Step 3.5.2.1 - Deed of Amendment of SPA (Germany) - 11 Apr 2013.pdf	COV-00013394
Project Jameson	Step 3.5.2.1	Step 3.5.2.1 - Notarial Deed of Share Sale and Transfer Agreements - 15 Mar 2013.pdf	COV-00013401
Project Jameson	Step 3.5.2.1	Step 3.5.2.1 - Note G1 - 18 Mar 2013.pdf	COV-00013532
Project Jameson	Step 3.5.2.1	Step 3.5.2.1 - Note G2 - 18 Mar 2013.pdf	COV-00013537
Project Jameson	Step 3.5.2.1	Step 3.5.2.1 - Revised Addendum to original board resolution - 11 Apr 2013.pdf	COV-00013543
Project Jameson	Step 3.5.2.1	Step 3.5.2.1 - Shareholders' List - USSC Medical GmbH - as per 18 Mar 2013.pdf	COV-00013545
Project Jameson	Step 3.5.2.2 a)	Step 3.5.2.2(a) - Amended Sarl Allocation Letter - 11 Apr 2013.pdf	COV-00013548

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 3.5.2.2 a)	Step 3.5.2.2(a) - Amended and Restated Assignment and Assumption Agreement (COOP B) - 11 Apr 2013.pdf	COV-00013552
Project Jameson	Step 3.5.2.2 a)	Step 3.5.2.2(a) - Amended and Restated Sale Assumption Agreement (CAPS VII) - 16 May 2013.pdf	COV-00013559
Project Jameson	Step 3.5.2.2 a)	Step 3.5.2.2(a) - Amended and Restated Transfer Agreement (COOP B) - 16 May 2013.pdf	COV-00013565
Project Jameson	Step 3.5.2.2 a)	Step 3.5.2.2(a) - Amendment to Allocation Letter - 16 May 2013.pdf	COV-00013572
Project Jameson	Step 3.5.2.2 a)	Step 3.5.2.2(a) - Board Resolution - COOP B - 15 Mar 2013.pdf	COV-00013577
Project Jameson	Step 3.5.2.2 a)	Step 3.5.2.2(a) - Board Resolutions - Covidien VII (Denmark) APS - 25 Mar 2013.pdf	COV-00013581
Project Jameson	Step 3.5.2.2 a)	Step 3.5.2.2(a) - Revised Addendum to original board resolution - 11 Apr 2013.pdf	COV-00013586
Project Jameson	Step 3.5.2.2 a)	Step 3.5.2.2(a) - Sale Agreement - COOP B - 25 Mar 2013.pdf	COV-00013588
Project Jameson	Step 3.5.2.2 a)	Step 3.5.2.2(a) - Sale Agreement - Covidien VII (Denmark) APS - 25 Mar 2013.pdf	COV-00013594
Project Jameson	Step 3.5.2.2 b) (i)	Step 3.5.2.2(b)(i) - Assignment of Part of Note G2 - 16 May 2013.pdf	COV-00013599
Project Jameson	Step 3.5.2.2 b) (i)	Step 3.5.2.2(b)(i) - COOP B Board Resolution - 16 May 2013.pdf	COV-00013605
Project Jameson	Step 3.5.2.2 b) (i)	Step 3.5.2.2(b)(i) - COOP B Members Resolution - 16 May 2013.pdf	COV-00013610
Project Jameson	Step 3.5.2.2 b) (ii)	Step 3.5.2.2(b)(ii) - Assignment of Remaining Part of Promissory Note - 18 Jun 213.pdf	COV-00013615
Project Jameson	Step 3.5.2.2 b) (ii)	Step 3.5.2.2(b)(ii) - Board Minutes - Covidien VII (Denmark) ApS - 3 Jun 2013.pdf	COV-00013620
Project Jameson	Step 3.5.2.2 b) (ii)	Step 3.5.2.2(b)(ii) - Interim Financial Statement - Covidien VII (Denmark) ApS - 3 Jun 2013.pdf	COV-00013626
Project Jameson	Step 3.5.2.2 b) (ii)	Step 3.5.2.2(b)(ii) - Valuation report for shareholders - Covidien VII (Denmark) ApS - 3 Jun 2013.pdf	COV-00013645
Project Jameson	Step 3.5.2; 3.5.2.1; 3.5.6.1	Step 3.5.2 - Notarial Deed of Share Sale and Transfer Agreements - 15 Mar 2013.pdf	COV-00013195
Project Jameson	Step 3.5.3.1	Step 3.5.3.1 - Deed Sale Transfer - Mallinckrodt Holdings BV - 2 Apr 2013.pdf	COV-00013647
Project Jameson	Step 3.5.3.1	Step 3.5.3.1 - Extract of Mallinckrodt Holdings BV - 8 Apr 2013.pdf	COV-00013658
Project Jameson	Step 3.5.3.1	Step 3.5.3.1 - PoA - Covidien Deutschland Manufacturing GmbH - 2 Apr 2013.pdf	COV-00013662
Project Jameson	Step 3.5.4	Step 3.5.4 - Chamber of commerce confirmation re name - Mallinckrodt Deutschland - 21 Sep 2012.pdf	COV-00013664
Project Jameson	Step 3.5.4	Step 3.5.4 - Chron Register Excerpt - Mallinckrodt Deutschland - 26 Feb 2013.pdf	COV-00013665
Project Jameson	Step 3.5.4	Step 3.5.4 - Commercial Register Application - Mallinckrodt Deutschland - 19 Feb 13.pdf	COV-00013667
Project Jameson	Step 3.5.4	Step 3.5.4 - Commercial register application of N Kaeller-Cox - Mallinckrodt Deutschland - 24 Oct 12.pdf	COV-00013673
Project Jameson	Step 3.5.4	Step 3.5.4 - Commercial register application of S Nee - Mallinckrodt Deutschland - 2 Nov 12.pdf	COV-00013678
Project Jameson	Step 3.5.4	Step 3.5.4 - Commercial register application re foundation - Mallinckrodt Deutschland - 2 Oct 2012.pdf	COV-00013683
Project Jameson	Step 3.5.4	Step 3.5.4 - Commercial register excerpt - Mallinckrodt Deutschland - 12 Nov 2012.pdf	COV-00013690
Project Jameson	Step 3.5.4	Step 3.5.4 - Foundation deed - Mallinckrodt Deutschland - 2 Oct 2012.pdf	COV-00013691
Project Jameson	Step 3.5.4	Step 3.5.4 - List of Shareholders - Mallinckrodt Deutschland - 2 Oct 2012.pdf	COV-00013710
Project Jameson	Step 3.5.4	Step 3.5.4 - PoA - USSC Medical GmbH - 28 Sep 2012.pdf	COV-00013712
Project Jameson	Step 3.5.4	Step 3.5.4 - Preliminary notary confirmation - Mallinckrodt Deutschland - 2 Oct 2012.pdf	COV-00013718
Project Jameson	Step 3.5.4	Step 3.5.4 - Register Excerpt - Mallinckrodt Deutschland - 19 Oct 2012.pdf	COV-00013720
Project Jameson	Step 3.5.4	Step 3.5.4 - Shareholders Resolution re managing directors - Mallinckrodt Deutschland - 8 Feb 2013.pdf	COV-00013721
Project Jameson	Step 3.5.4	Step 3.5.4 - Shareholders resolution re appointment of directors - Mallinckrodt Deutschland - 22 Oct 12.pdf	COV-00013724
Project Jameson	Step 3.5.5	Step 3.5.5 - Acknowledgment of Receipt - Edith Rammelmeier, Covidien - 19 Feb 2012.pdf	COV-00013727
Project Jameson	Step 3.5.5	Step 3.5.5 - Annual Accounts - Covidien Deutschland - as per 30 Sep 2012.pdf	COV-00013728
Project Jameson	Step 3.5.5	Step 3.5.5 - Chron. Register Excerpt - Mallinckrodt Deutschland - 4 Apr 2013.pdf	COV-00013752
Project Jameson	Step 3.5.5	Step 3.5.5 - Commercial Register - Covidien Deutschland - 15 Mar 2013.pdf	COV-00013754
Project Jameson	Step 3.5.5	Step 3.5.5 - Commercial Register - Covidien Deutschland - 19 Mar 2013.pdf	COV-00013761
Project Jameson	Step 3.5.5	Step 3.5.5 - Commercial Register Application M. Bischof - Mallinckrodt Deutschland - 19 Mar 2013.pdf	COV-00013768
Project Jameson	Step 3.5.5	Step 3.5.5 - Commercial Register Application N. Kaller-Cox - Mallinckrodt Deutschland - 18 Mar 2013.pdf	COV-00013774
Project Jameson	Step 3.5.5	Step 3.5.5 - Declaration re initiation and costs - 19 Mar 2013.pdf	COV-00013781
Project Jameson	Step 3.5.5	Step 3.5.5 - Notarial Deed and Annexes - 19 Mar 2013.pdf	COV-00013784
Project Jameson	Step 3.5.5	Step 3.5.5 - Shareholders Resolution re dismissal of W Paul - Mallinckrodt Deutschland - 18 Mar 2013.pdf	COV-00014024

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 3.5.5	Step 3.5.5 - Updated Register of Covidien Deutschland - 2 Apr 2013.pdf	COV-00014032
Project Jameson	Step 3.5.5	Step 3.5.5 - Updated Register of Mallinckrodt Deutschland - 21 Mar 2013.pdf	COV-00014041
Project Jameson	Step 3.5.6	Step 3.5.6 - Chamber of Commerce Confirmation - Mallinckrodt Deutschland Holdings - 11 Sept 2012.pdf	COV-00014043
Project Jameson	Step 3.5.6	Step 3.5.6 - Chron Register - Mallinckrodt Deutschland Holdings - 25 Mar 2013.pdf	COV-00014044
Project Jameson	Step 3.5.6	Step 3.5.6 - Commercial Register Application - Mallinckrodt Deutschland Holdings - 2 Oct 2012.pdf	COV-00014046
Project Jameson	Step 3.5.6	Step 3.5.6 - Commercial Register Application of N. Kaeller-Cox - Mallinckrodt Deutschland Holdings - 24 Oct 12.pdf	COV-00014053
Project Jameson	Step 3.5.6	Step 3.5.6 - Commercial Register Application of S. Nee - Mallinckrodt Deutschland Holdings - 2 Nov 12.pdf	COV-00014058
Project Jameson	Step 3.5.6	Step 3.5.6 - Commercial Register Excerpt - Mallinckrodt Deutschland Holdings - 13 Nov 2012.pdf	COV-00014063
Project Jameson	Step 3.5.6	Step 3.5.6 - Commercial Register Excerpt - Mallinckrodt Deutschland Holdings - 18 Oct 2012.pdf	COV-00014064
Project Jameson	Step 3.5.6	Step 3.5.6 - Foundation Deed - Mallinckrodt Deutschland Holdings - 2 Oct 2012.pdf	COV-00014065
Project Jameson	Step 3.5.6	Step 3.5.6 - List of Shareholders - Mallinckrodt Deutschland Holdings - 2 Oct 2012.pdf	COV-00014085
Project Jameson	Step 3.5.6	Step 3.5.6 - PoA - Covidien Group Sarl - 24 Sept 2013.pdf	COV-00014086
Project Jameson	Step 3.5.6	Step 3.5.6 - Preliminary Notary Confirmation - Mallinckrodt Deutschland Holdings - 2 Oct 2012.pdf	COV-00014093
Project Jameson	Step 3.5.6	Step 3.5.6 - Shareholders Resolution - Mallinckrodt Deutschland Holdings - 12 Feb 2013.pdf	COV-00014095
Project Jameson	Step 3.5.6	Step 3.5.6 - Shareholders Resolution - Mallinckrodt Deutschland Holdings - 22 Oct 2012.pdf	COV-00014098
Project Jameson	Step 3.5.6	oleObject6	COV-00020724
Project Jameson	Step 3.5.6	oleObject4	COV-00020735
Project Jameson	Step 3.5.6	oleObject1	COV-00020737
Project Jameson	Step 3.5.6	oleObject3	COV-00020740
Project Jameson	Step 3.5.6.1	Step 3.5.6.1 - Notarial Deed of Share Sale and Transfer Agreements - 15 Mar 2013.pdf	COV-00014101
Project Jameson	Step 3.5.6.1	Step 3.5.6.1 - Shareholders' List - Mall Deutschland Holdings - 21 Mar 2013.pdf	COV-00014232
Project Jameson	Step 3.5.6.1	oleObject5	COV-00020734
Project Jameson	Step 3.5.6.1	oleObject2	COV-00020739
Project Jameson	Step 3.5.7	Step 3.5.7 - Articles of Association - Mallinckrodt Deutschland Holdings GmbH - 29 April 2013.pdf	COV-00014235
Project Jameson	Step 3.5.7	Step 3.5.7 - Balance Sheet as per 28 Feb 2013 - USSC Medical GmbH - 12 Apr 2013.pdf	COV-00014244
Project Jameson	Step 3.5.7	Step 3.5.7 - Chron Register - Mallinckrodt Deutschland Holdings GmbH - 17 May 2013.pdf	COV-00014256
Project Jameson	Step 3.5.7	Step 3.5.7 - Commercial Register Application (NKC) - Mallinckrodt Deutschland Holdings GmbH - 29 Apr 2013.pdf	COV-00014258
Project Jameson	Step 3.5.7	Step 3.5.7 - Commercial Register Application (RS) - USSC Medical GmbH - 29 Apr 2013.pdf	COV-00014265
Project Jameson	Step 3.5.7	Step 3.5.7 - Commercial Register Application (WP) - Mallinckrodt Deutschland Holdings GmbH - 30 Apr 2013.pdf	COV-00014271
Project Jameson	Step 3.5.7	Step 3.5.7 - List of Shareholders - Mallinckrodt Deutschland Holdings GmbH - 29 April 2013.pdf	COV-00014278
Project Jameson	Step 3.5.7	Step 3.5.7 - List of Subscribers (NKC) - Mallinckrodt Deutschland Holdings GmbH - 29 Apr 2013.pdf	COV-00014281
Project Jameson	Step 3.5.7	Step 3.5.7 - List of Subscribers (WP) - Mallinckrodt Deutschland Holdings GmbH - 30 Apr 2013.pdf	COV-00014283
Project Jameson	Step 3.5.7	Step 3.5.7 - Mallinckrodt Deutschland Holdings GmbH - Valuation Certificate (GER) - 30 Apr 2013.pdf	COV-00014285
Project Jameson	Step 3.5.7	Step 3.5.7 - Spin-off agreement and approval resolutions - 29 Apr 2013.pdf	COV-00014297
Project Jameson	Step 3.5.7	Step 3.5.7 - Valuation Certificate (EN) - Mallinckrodt Deutschland Holdings GmbH - 30 Apr 2013.pdf	COV-00014339
Project Jameson	Step 3.5.7-3.5.8	Project Jameson 3.5.7-3.5.8 MNK Deutschland Holdings demerger&saleV2.xlsx	COV-00020723
Project Jameson	Step 3.5.8	Step 3.5.8 - Notarial Deed of Share Sale and Transfer - 2 May 2013.pdf	COV-00014353
Project Jameson	Step 3.5.8	Step 3.5.8 - Promissory Note - 15 May 2013.pdf	COV-00014648
Project Jameson	Step 3.5.8	Step 3.5.8 - Set Off Agreement - 15 May 2013.pdf	COV-00014653
Project Jameson	Step 3.5.8	Step 3.5.8 - Shareholders List - Mallinckrodt Deutschland Holdings GmbH - 15 May 2013.pdf	COV-00014657
Project Jameson	Step 3.5.8	13658391.msg	COV-00020726
Project Jameson	Step 3.6.1	Step 3.6.1 - Acquisition Balance Sheet - Covidien VII (Denmark) ApS - 3 Jun 2013.pdf	COV-00014660
Project Jameson	Step 3.6.1	Step 3.6.1 - Interim Financial Statement - CAPS VII - 3 Jun 2013.pdf	COV-00014669
Project Jameson	Step 3.6.1	Step 3.6.1 - Minutes of Board Meeting - Covidien VII (Denmark) ApS - 3 Jun 2013.pdf	COV-00014688

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 3.6.1	Step 3.6.1 - Resolution of the Directors - THG Canada - 3 Jun 2013.pdf	COV-00014694
Project Jameson	Step 3.6.1	Step 3.6.1 - Share Cert No. 3 of Covidien Group Sarl - THG Canada - 3 Jun 2013.pdf	COV-00014698
Project Jameson	Step 3.6.1	Step 3.6.1 - Stock Transfer and PoA - 3 Jun 2013.pdf	COV-00014700
Project Jameson	Step 3.6.1	Step 3.6.1 - Valuation report for THG Canada shareholders - CAPS VII - 3 Jun 2013.pdf	COV-00014702
Project Jameson	Step 3.6.2	Step 3.6.2 - Cancelled Share Cert. No. 3 - THG Canada - 3 Jun 2013.pdf	COV-00014704
Project Jameson	Step 3.6.2	Step 3.6.2 - Contribution Agreement - 4 Jun 2013.pdf	COV-00014706
Project Jameson	Step 3.6.2	Step 3.6.2 - Directors Board Resolution - THG Canada - 4 Jun 2013.pdf	COV-00014713
Project Jameson	Step 3.6.2	Step 3.6.2 - Members Resolution - COOP B - 4 Jun 2013.pdf	COV-00014717
Project Jameson	Step 3.6.2	Step 3.6.2 - Share Cert No. 4 of Covidien COOP B - 4 Jun 2013.pdf	COV-00014720
Project Jameson	Step 3.6.2	Step 3.6.2 - Stock Transfer and PoA - 4 Jun 2013.pdf	COV-00014722
Project Jameson	Step 3.7.3	Step 3.7.3 - ASIC Form 484 - Mallinckrodt Australia Pty.pdf	COV-00014724
Project Jameson	Step 3.7.3	Step 3.7.3 - Board Minutes - CPL - 24 Apr 2013.pdf	COV-00014728
Project Jameson	Step 3.7.3	Step 3.7.3 - Board Minutes - MAPL - 24 Apr 2013.pdf	COV-00014732
Project Jameson	Step 3.7.3	Step 3.7.3 - FR Document - 26 Apr 2013.pdf	COV-00014734
Project Jameson	Step 3.7.3	Step 3.7.3 - FR Email - 26 Apr 2013.pdf	COV-00014742
Project Jameson	Step 3.7.3	Step 3.7.3 - Promissory Note - 26 Apr 2013.pdf	COV-00014743
Project Jameson	Step 3.7.3	Step 3.7.3 - Revised Board Minutes - CPL - 26 Apr 2013.pdf	COV-00014748
Project Jameson	Step 3.7.3	Step 3.7.3 - SPA - 26 Apr 2013.pdf	COV-00014749
Project Jameson	Step 3.7.3	Step 3.7.3 - STF - MAPL - 26 Apr 2013.pdf	COV-00014759
Project Jameson	Step 3.7.3	Step 3.7.3 - Sole Member Resolutions - Covidien Pty Ltd - 26 Apr 2013.pdf	COV-00014760
Project Jameson	Step 3.7.3	Copy of Project Jameson 3.7.3 (V10.0) Sale of Mallinckrodt Australia to Sarl.xlsx	COV-00020742
Project Jameson	Step 3.7.3	oleObject6	COV-00020743
Project Jameson	Step 3.7.3	oleObject8	COV-00020748
Project Jameson	Step 3.7.3	oleObject5	COV-00020750
Project Jameson	Step 3.7.3	oleObject2	COV-00020751
Project Jameson	Step 3.7.3	oleObject3	COV-00020756
Project Jameson	Step 3.7.3	oleObject1	COV-00020767
Project Jameson	Step 3.7.3	Project Jameson 3.7.3 (V10.0) Sale of Mallinckrodt Australia to Sarl.xlsx	COV-00020775
Project Jameson	Step 3.7.3	oleObject6	COV-00020776
Project Jameson	Step 3.7.3	oleObject7	COV-00020780
Project Jameson	Step 3.7.3	oleObject8	COV-00020781
Project Jameson	Step 3.7.3	oleObject5	COV-00020783
Project Jameson	Step 3.7.3	oleObject4	COV-00020784
Project Jameson	Step 3.7.3	oleObject2	COV-00020785
Project Jameson	Step 3.7.3	oleObject3	COV-00020790
Project Jameson	Step 3.7.3	oleObject1	COV-00020800
Project Jameson	Step 3.7.4	Step 3.7.4 - Board Minutes under step 3.7.3 - Covidien Pty Ltd - 24 Apr 2013.pdf	COV-00014761
Project Jameson	Step 3.7.4	Step 3.7.4 - Endorsement of Promissory Note - 29 Apr 2013.pdf	COV-00014765
Project Jameson	Step 3.7.4	Step 3.7.4 - FR Document - 26 Apr 2013.pdf	COV-00014766
Project Jameson	Step 3.7.4	Step 3.7.4 - FR Email - 26 Apr 2013.pdf	COV-00014774
Project Jameson	Step 3.7.4	Step 3.7.4 - Revised Board Minutes - Covidien Pty Ltd - 26 Apr 2013.pdf	COV-00014775
Project Jameson	Step 3.7.4	Step 3.7.4 - Signed Promissory Note under step 3.7.3 - 26 Apr 2013.pdf	COV-00014776
Project Jameson	Step 3.7.4	oleObject7	COV-00020747
Project Jameson	Step 3.7.4	oleObject4	COV-00020766

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 3.9.1	Step 3.9.1 - 21st Amendment to AoA - Auto Suture do Brasil Ltda - 30 Apr 2013.pdf	COV-00014781
Project Jameson	Step 3.9.1	Step 3.9.1 - 21st Amendment to AoA (English) - Auto Suture do Brasil Ltda - 28 May 2013.pdf	COV-00014795
Project Jameson	Step 3.9.1	Step 3.9.1 - 24th Amendment to AoA - Mallinckrodt do Brasil Ltda - 18 Mar 2013.pdf	COV-00014815
Project Jameson	Step 3.9.1	Step 3.9.1 - 25th Amendment to AoA (English) - Mallinckrodt do Brasil Ltda - 28 May 2013.pdf	COV-00014829
Project Jameson	Step 3.9.1	Step 3.9.1 - 25th Amendment to AoA - Mallinckrodt do Brasil Ltda - 30 Apr 2013.pdf	COV-00014848
Project Jameson	Step 3.9.1	Step 3.9.1 - 26th Amendment to the AoA Mallinckrodt do Brasil Ltda. Relating to CIFSA Share Issue - 3 Jun 2013.pdf	COV-00014860
Project Jameson	Step 3.9.1	Step 3.9.1 - Annex II - Balance for CIS - Mallinckrodt do Brasil Ltda - 30 Apr 2013.pdf	COV-00014873
Project Jameson	Step 3.9.1	Step 3.9.1 - Annex II - Fixed Assets - Mallinckrodt do Brasil Ltda - 30 Apr 2013.pdf	COV-00014889
Project Jameson	Step 3.9.1	Step 3.9.1 - Annex II - Name Registration - Mallinckrodt do Brasil Ltda - 30 Apr 2013.pdf	COV-00014899
Project Jameson	Step 3.9.1	Step 3.9.1 - Annex II - Productive Assets - Mallinckrodt do Brasil Ltda - 30 Apr 2013.pdf	COV-00014902
Project Jameson	Step 3.9.1	Step 3.9.1 - Annex II - Salary Information - Mallinckrodt do Brasil Ltda - 30 Apr 2013.pdf	COV-00014924
Project Jameson	Step 3.9.1	Step 3.9.1 - Annex II - Stock in Power - Mallinckrodt do Brasil Ltda - 30 Apr 2013.pdf	COV-00014926
Project Jameson	Step 3.9.1	Step 3.9.1 - Annex II - Stock in Third Parties - Mallinckrodt do Brasil Ltda - 30 Apr 2013.pdf	COV-00014974
Project Jameson	Step 3.9.1	Step 3.9.1 - Annex II - Stock in Transit - Mallinckrodt do Brasil Ltda - 30 Apr 2013.pdf	COV-00014992
Project Jameson	Step 3.9.1	Step 3.9.1 - Appraisal Report (Annex I) (English) - 28 May 2013.pdf	COV-00015004
Project Jameson	Step 3.9.1	Step 3.9.1 - Appraisal Report (Annex I) - 30 Apr 2013.pdf	COV-00015009
Project Jameson	Step 3.9.1	Step 3.9.1 - Commercial Registry in Brazil Filing Confirmation (1) - 2 May 2013.pdf	COV-00015014
Project Jameson	Step 3.9.1	Step 3.9.1 - Commercial Registry in Brazil Filing Confirmation (2) - 2 May 2013.pdf	COV-00015015
Project Jameson	Step 3.9.1	Step 3.9.1 - Commercial Registry in Brazil Filing Confirmation (3) - 2 May 2013.pdf	COV-00015016
Project Jameson	Step 3.9.1	Step 3.9.1 - Commercial Registry in Brazil Filing Confirmation (4) - 2 May 2013.pdf	COV-00015017
Project Jameson	Step 3.9.1	Step 3.9.1 - Copy of the Protocol issued by the Board of Trade of the State of Sao Paulo.pdf	COV-00015018
Project Jameson	Step 3.9.1	Step 3.9.1 - Shareholder Minutes - Auto Suture do Brasil Ltda - 30 Apr 2013.pdf	COV-00015019
Project Jameson	Step 3.9.1	Step 3.9.1 - Shareholder Minutes - Mallinckrodt do Brasil Ltda - 30 Apr 2013.pdf	COV-00015024
Project Jameson	Step 3.9.1	Step 3.9.1 - Shareholders Minutes (English) - Auto Suture do Brasil Ltda - 28 May 2013.pdf	COV-00015029
Project Jameson	Step 3.9.1	Step 3.9.1 - Shareholders Minutes (English) - Mallinckrodt do Brasil Ltda - 28 May 2013.pdf	COV-00015035
Project Jameson	Step 3.9.1	Step 3.9.1 - Spin-Off and Merger Protocol - Mallinckrodt do Brasil - 30 Apr 2013.pdf	COV-00015041
Project Jameson	Step 3.9.1	Step 3.9.1 - Spin-off and Merger Protocol (English) - Mallinckrodt do Brasil Ltda - 28 May 2013.pdf	COV-00015051
Project Jameson	Step 4.2	Step 4.2 - (Bermuda) BMA Acknowledgement - Carnforth Ltd - 9 Aug 2013.pdf	COV-00015065
Project Jameson	Step 4.2	Step 4.2 - (Bermuda) Change in Immediate Shareholder Controller - Carnforth Ltd - 19 Jul 2013.pdf	COV-00015066
Project Jameson	Step 4.2	Step 4.2 - (Delaware) Action by Written Consent - Mallinckrodt Jameson Company - 24 May 2013.pdf	COV-00015068
Project Jameson	Step 4.2	Step 4.2 - (Delaware) Meeting Minutes (English) - Mallinckrodt Medical SA de CV - 14 May 2013.pdf	COV-00015073
Project Jameson	Step 4.2	Step 4.2 - (Delaware) Meeting Minutes (Spanish) - Mallinckrodt Medical SA de CV - 14 May 2013.pdf	COV-00015076
Project Jameson	Step 4.2	Step 4.2 - (Germany) List of Shareholders - Dritte Corsa - 29 May 2013.pdf	COV-00015080
Project Jameson	Step 4.2	Step 4.2 - (Luxembourg) Action by Written Consent - Mallinckrodt Jameson Company - 24 May 2013.pdf	COV-00015081
Project Jameson	Step 4.2	Step 4.2 - (Netherlands) Extract Chamber of Commerce - Mallinckrodt Petten Holdings BV.pdf	COV-00015085
Project Jameson	Step 4.2	Step 4.2 - (Netherlands) Extract Chambers of Commerce - Mallinckrodt Nederland BV.pdf	COV-00015089
Project Jameson	Step 4.2	Step 4.2 - (Nevada) Action by Written Consent - Mallinckrodt US Holdings Inc. - 24 May 2013.pdf	COV-00015094
Project Jameson	Step 4.2	Step 4.2 - (Nevada) Articles of Merger - 24 May 2013.pdf	COV-00015099
Project Jameson	Step 4.2	Step 4.2 - (UK) Share Certificate - Mallinckrodt Medical Argentina Limited - 24 May 2013.pdf	COV-00015105
Project Jameson	Step 4.2	Step 4.2 - (UK) Share Certificate - Mallinckrodt Medical Holdings UK Limited - 24 May 2013.pdf	COV-00015106
Project Jameson	Step 4.2	Step 4.2 - Action by Written Consent - MUSHI - 25 Jun 2013.pdf	COV-00015107
Project Jameson	Step 4.2	Step 4.2 - Agreement and Plan of Merger - 24 May 2013.pdf	COV-00015112
Project Jameson	Step 4.2	Step 4.2 - Agreement for Issuance and Contribution of Shares - 25 Jun 2013.pdf	COV-00015121
Project Jameson	Step 4.2	Step 4.2 - Articles of Merger (Nevada) - 24 May 2013.pdf	COV-00015130

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 4.2	Step 4.2 - Certificate of Merger - 24 May 2013.pdf	COV-00015137
Project Jameson	Step 4.2	Step 4.2 - Delaware Filing Evidence - 24 May 2013.pdf	COV-00015140
Project Jameson	Step 4.2	Step 4.2 - New Stock Certificate - Covidien Group S.a r.l - 24 May 2013.pdf	COV-00015144
Project Jameson	Step 4.2	Step 4.2 - Proxy Letter - Mallinckrodt Caribbean, Inc - 13 May 2013.pdf	COV-00015145
Project Jameson	Step 4.2	Step 4.2 - Stockholder Action by Written Consent - Mallinckrodt US Holdings Inc. - 24 May 2013.pdf	COV-00015149
Project Jameson	Step 4.2.1	Step 4.2.1 - Action by Written Consent - MUSHI - 25 Jun 2013.pdf	COV-00015153
Project Jameson	Step 4.2.1	Step 4.2.1 - Heartstone to CFG Contribution Agreement - 24 May 2013.pdf	COV-00015158
Project Jameson	Step 4.2.1	Step 4.2.1 - Heartstone to CFG Stock Transfer Power - 24 May 2013.pdf	COV-00015164
Project Jameson	Step 4.2.1	Step 4.2.1 - Issuance and Contribution of Shares - 25 Jun 2013.pdf	COV-00015166
Project Jameson	Step 4.2.1	Step 4.2.1 - New Stock Certificate - CFG - 24 May 2013.pdf	COV-00015175
Project Jameson	Step 4.2.1	Step 4.2.1 - New Stock Certificate - Heartstone Services GmbH - 24 May 2013.pdf	COV-00015176
Project Jameson	Step 4.2.1	Step 4.2.1 - Sarl to Heartstone Contribution Agreement - 24 May 2013.pdf	COV-00015177
Project Jameson	Step 4.2.1	Step 4.2.1 - Sarl to Heartstone Stock Transfer Power - 24 May 2013.pdf	COV-00015184
Project Jameson	Step 5.1	Step 5.1 - Commercial Register Extract - Mallinckrodt AG - 3 Apr 2013.pdf	COV-00015186
Project Jameson	Step 5.1	Step 5.1 - Commercial Register Extract - Mallinckrodt AG - 4 Mar 2013.pdf	COV-00015187
Project Jameson	Step 5.1	Step 5.1 - Incorporation Documents - Mallinckrodt AG.pdf	COV-00015188
Project Jameson	Step 5.1.1	Step 5.1.1 - Share Sale Agreement - 28 Mar 2013.pdf	COV-00015215
Project Jameson	Step 5.1.1	Step 5.1.1 - Stock Transfer Power - Heartstone Services GmbH - 28 Mar 2013.pdf	COV-00015221
Project Jameson	Step 5.1.2	Step 5.1.2 - Capital Contribution Agreement - 30 Mar 2013.pdf	COV-00015223
Project Jameson	Step 5.1.2	Step 5.1.2 - Opening Balance Sheet - 30 Mar 2013.pdf	COV-00015232
Project Jameson	Step 5.2.1	Step 5.2.1 - Shareholder Minutes - CovAG - 28 Mar 2013.pdf	COV-00015243
Project Jameson	Step 5.2.1	Step 5.2.1 - Stock Transfer Power - CovAG - 30 Mar 2013.pdf	COV-00015246
Project Jameson	Step 5.2.2	Step 5.2.2 - Note M - 31 Mar 2013.pdf	COV-00015248
Project Jameson	Step 5.2.2	Step 5.2.2 - Share Sale Agreement - 31 Mar 2013.pdf	COV-00015251
Project Jameson	Step 5.2.2	Step 5.2.2 - Stock Transfer Power - 31 Mar 2013.pdf	COV-00015257
Project Jameson	Step 5.2.3	Step 5.2.3 - Board Resolution - Covidien Austria GmbH - 28 Mar 2013.pdf	COV-00015259
Project Jameson	Step 5.2.3	Step 5.2.3 - Distribution Rights Transfer Agreement (Austria) - 1 Apr 2013.pdf	COV-00015262
Project Jameson	Step 5.2.3	Step 5.2.3 - PoA appointing N Kaeller-Cox to sign on behalf of Covidien Austria GmbH - 28 Mar 2013.pdf	COV-00015269
Project Jameson	Step 5.2.3	Step 5.2.3 - Shareholder Resolution - Covidien Austria GmbH - 28 Mar 2013.pdf	COV-00015270
Project Jameson	Step 5.2.4	Step 5.2.4 - Portugal Transfer Agreement - 1 Apr 2013.pdf	COV-00015273
Project Jameson	Step 5.2.5	Step 5.2.5 - Amendment Auditor Statement from Deloitte - 12 Jun 2013.pdf	COV-00015278
Project Jameson	Step 5.2.5	Step 5.2.5 - Amendment Board Minutes - Covidien Norge AS - 12 Jun 2013.pdf	COV-00015279
Project Jameson	Step 5.2.5	Step 5.2.5 - Amendment EGM Board Statement - Covidien Norge AS - 12 Jun 2013.pdf	COV-00015285
Project Jameson	Step 5.2.5	Step 5.2.5 - Amendment EGM Minutes - Covidien Norge AS - 12 Jun 2013.pdf	COV-00015289
Project Jameson	Step 5.2.5	Step 5.2.5 - Amendment Side Letter to Asset Sale Agreement - 12 Jun 2013.pdf	COV-00015293
Project Jameson	Step 5.2.5	Step 5.2.5 - Amendment Summons re Board Meeting - Covidien Norge AS - 12 Jun 2013.pdf	COV-00015298
Project Jameson	Step 5.2.5	Step 5.2.5 - Amendment Summons re EGM - Covidien Norge AS - 12 Jun 2013.pdf	COV-00015300
Project Jameson	Step 5.2.5	Step 5.2.5 - Asset Sale Agreement - 1 Apr 2013.pdf	COV-00015302
Project Jameson	Step 5.2.5	Step 5.2.5 - Asset Sale Board Minutes - Covidien Norge AS - 22 Mar 2013.pdf	COV-00015311
Project Jameson	Step 5.2.5	Step 5.2.5 - Auditors Statement from Deloitte - Covidien Norway AS - 22 March 2013.pdf	COV-00015322
Project Jameson	Step 5.2.5	Step 5.2.5 - EGM Board Statement - Covidien Norge AS - 1 Apr 2013.pdf	COV-00015323
Project Jameson	Step 5.2.5	Step 5.2.5 - EGM Minutes - Covidien Norge AS - 1 Apr 2013.pdf	COV-00015331
Project Jameson	Step 5.2.5	Step 5.2.5 - Opening Balance Sheet - 1 Apr 2013.pdf	COV-00015335
Project Jameson	Step 5.2.5	Step 5.2.5 - Registration Documents sent to Registry - Mallinckrodt (Norway Branch) - 13 Jun 2013.pdf	COV-00015344

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 5.2.5	Step 5.2.5 - Registration Documents sent to Registry - Mallinckrodt (Norway Branch) - 26 March 2013.pdf	COV-00015360
Project Jameson	Step 5.2.5	Step 5.2.5 - Summons Board of Directors - Covidien Norge AS - 22 Mar 2013.pdf	COV-00015377
Project Jameson	Step 5.2.5	Step 5.2.5 - Summons EGM - Covidien Norge AS - 22 Mar 2013.pdf	COV-00015379
Project Jameson	Step 5.2.6	Step 5.2.6 - Asset Sale Agreement - 01 Apr 2013.pdf	COV-00015381
Project Jameson	Step 5.2.6	Step 5.2.6 - Board Resolution - Covidien Danmark A S - 30 Mar 2013.pdf	COV-00015391
Project Jameson	Step 5.2.6	Step 5.2.6 - Opening Balance Sheet - 1 Apr 2013.pdf	COV-00015401
Project Jameson	Step 5.2.7	Step 5.2.7 - Asset Sale Agreement - 1 Apr 2013.pdf	COV-00015408
Project Jameson	Step 5.2.7	Step 5.2.7 - Opening Balance Sheet - 1 Apr 2013.pdf	COV-00015416
Project Jameson	Step 5.2.7	Step 5.2.7 - Shareholder Resolutions - Covidien Finland OY - 30 Mar 2013.pdf	COV-00015425
Project Jameson	Step 5.3	Step 5.3 - Extract from Commercial Register - CSFG - 11 Mar 2013.pdf	COV-00015427
Project Jameson	Step 5.3	Step 5.3 - Incorporation Documents - 20 Feb 2013.pdf	COV-00015428
Project Jameson	Step 5.4	Step 5.4 - Application to the Austrian Commercial Court - Covidien Austria GmbH - 12 Jun 2013.pdf	COV-00015466
Project Jameson	Step 5.4	Step 5.4 - Austrian Deed - 1 Jun 2013.pdf	COV-00015471
Project Jameson	Step 5.4	Step 5.4 - Contribution Agreement - 1 Jun 2013.pdf	COV-00015499
Project Jameson	Step 5.4	Step 5.4 - Decision of Austrian Commercial Court - Covidien Austria GmbH - 17 Jun 2013.pdf	COV-00015509
Project Jameson	Step 5.4	Step 5.4 - Excerpt from Austrian Commercial Register - Covidien Austria GmbH - 19 Jun 2013.pdf	COV-00015511
Project Jameson	Step 5.4	Step 5.4 - Final Value - Second True-up.pdf	COV-00015514
Project Jameson	Step 5.4	Step 5.4 - Final Value Confirmation (True-Up) - 1 Jun 2013.pdf	COV-00015515
Project Jameson	Step 5.4	Step 5.4 - PoA - CFG - 22 Mar 2013.pdf	COV-00015516
Project Jameson	Step 5.4	Step 5.4 - PoA - CSFG - 22 Mar 2013.pdf	COV-00015521
Project Jameson	Step 5.4	Step 5.4 - Stock Certificate - CHIC - 1 Jun 2013.pdf	COV-00015526
Project Jameson	Step 5.4	Step 5.4 - Stock Power - 1 Jun 2013.pdf	COV-00015527
Project Jameson	Step 5.5	Step 5.5 - Assignment Agreement - 3 Jun 2013.pdf	COV-00015530
Project Jameson	Step 5.5	Step 5.5 - Executed Application to Commercial Register - CSFG.pdf	COV-00015533
Project Jameson	Step 5.5	Step 5.5 - Extract of the Commercial Register - CSFG - 6 Jun 2013.pdf	COV-00015537
Project Jameson	Step 5.5	Step 5.5 - Final Value - Second True-up.pdf	COV-00015538
Project Jameson	Step 5.5	Step 5.5 - Final Value Confirmation True-up.pdf	COV-00015539
Project Jameson	Step 5.5	Step 5.5 - Minutes of Shareholders Meeting - CFG - 3 Jun 2013.pdf	COV-00015540
Project Jameson	Step 5.5	Step 5.5 - Minutes of Shareholders Meeting - CSFG - 3 Jun 2013.pdf	COV-00015544
Project Jameson	Step 5.5	Step 5.5 - Minutes of the Board of Directors - CFG - 7 May 2013.pdf	COV-00015547
Project Jameson	Step 5.6	Step 5.6 - Extract from Commercial Register - Mallinckrodt Holdings GmbH - 11 Mar 2013.pdf	COV-00015551
Project Jameson	Step 5.6	Step 5.6 - Incorporation Documents - 20 Feb 2013.pdf	COV-00015552
Project Jameson	Step 5.7	Step 5.7 - Application to Commercial Register - CFG.pdf	COV-00015584
Project Jameson	Step 5.7	Step 5.7 - Assignment Agreement - 3 Jun 2013.pdf	COV-00015588
Project Jameson	Step 5.7	Step 5.7 - Contribution Agreement - 3 Jun 2013.pdf	COV-00015591
Project Jameson	Step 5.7	Step 5.7 - Extract of the Commercial Register - CFG - 6 Jun 2013.pdf	COV-00015598
Project Jameson	Step 5.7	Step 5.7 - Final Value - Second True-up.pdf	COV-00015600
Project Jameson	Step 5.7	Step 5.7 - Final Value Confirmation (True-Up) - 3 Jun 2013.pdf	COV-00015601
Project Jameson	Step 5.7	Step 5.7 - Shareholder Meeting Minutes - CFG - 3 Jun 2013.pdf	COV-00015602
Project Jameson	Step 5.7.1	Step 5.7.1 - Circular Board Resolution - Mallinckrodt AG - 28 May 2013.pdf	COV-00015605
Project Jameson	Step 5.7.1	Step 5.7.1 - Executed Contribution Agreement - 3 Jun 2013.pdf	COV-00015608
Project Jameson	Step 5.7.1	Step 5.7.1 - Final Value Confirmation (True-up) - 3 Jun 2013.pdf	COV-00015615
Project Jameson	Step 5.8	Step 5.8 - Application to Commercial Register - Mallinckrodt Holdings GmbH.pdf	COV-00015616
Project Jameson	Step 5.8	Step 5.8 - Assignment Agreement - 3 Jun 2013.pdf	COV-00015620

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Project Jameson	Step 5.8	Step 5.8 - Extract of the Commercial Register - Mallinckrodt Holdings GmbH - 6 Jun 2013.pdf	COV-00015625
Project Jameson	Step 5.8	Step 5.8 - Final Value - Second True-up.pdf	COV-00015626
Project Jameson	Step 5.8	Step 5.8 - Final Value Confirmation True-up.pdf	COV-00015627
Project Jameson	Step 5.8	Step 5.8 - Sale Agreement - 3 Jun 2013.pdf	COV-00015629
Project Jameson	Step 5.8	Step 5.8 - Shareholders Meeting Minutes - Mallinckrodt Holdings GmbH - 3 Jun 2013.pdf	COV-00015638
Project Jameson	Step 5.9.1	Step 5.9.1 - AoA - Covidien Belgium 2 NV (former name of Mallinckrodt Belgium) - 15 Nov 2012.pdf	COV-00015641
Project Jameson	Step 5.9.1	Step 5.9.1 - Incorporation Deed - Mallinckrodt Belgium - 22 Nov 2012.pdf	COV-00015653
Project Jameson	Step 5.9.1	Step 5.9.1 - Name Change Deed - Covidien Belgium 2 NV (former name of Mallinckrodt Belgium) - 15 Nov 2012.pdf	COV-00015669
Project Jameson	Step 5.9.1	Step 5.9.1 - NewCo Registration - Mallinckrodt Belgium - 20 Nov 2012.pdf	COV-00015673
Project Jameson	Step 5.9.1	Step 5.9.1 - Notary Certificate - Mallinckrodt Belgium - 15 Nov 2012.pdf	COV-00015675
Project Jameson	Step 5.9.1	Step 5.9.1 - VAT Registration - Mallinckrodt Belgium BVBA - 11 Dec 2012.pdf	COV-00015676
Project Jameson	Step 5.9.2	Step 5.9.2 - AoA - Covidien Belgium - 29 Mar 2013.pdf	COV-00015677
Project Jameson	Step 5.9.2	Step 5.9.2 - AoA - Mallinckrodt Belgium - 29 Mar 2013.pdf	COV-00015687
Project Jameson	Step 5.9.2	Step 5.9.2 - Auditor's Waiver Letter - 19 Mar 2013.pdf	COV-00015698
Project Jameson	Step 5.9.2	Step 5.9.2 - Auditor's Waiver Letter 2 - 19 Mar 2013.pdf	COV-00015702
Project Jameson	Step 5.9.2	Step 5.9.2 - Board Meeting Extract - Covidien Belgium - 31 Jan 2013.pdf	COV-00015706
Project Jameson	Step 5.9.2	Step 5.9.2 - Board Meeting Extract - Mallinckrodt Belgium - 31 Jan 2013.pdf	COV-00015708
Project Jameson	Step 5.9.2	Step 5.9.2 - Board Minutes - Covidien Belgium (Dutch-English) - 26 Feb 2013.pdf	COV-00015710
Project Jameson	Step 5.9.2	Step 5.9.2 - Board Minutes - Covidien Ltd - 19 Mar 2013.pdf	COV-00015722
Project Jameson	Step 5.9.2	Step 5.9.2 - Board Minutes - Mallinckrodt Belgium (Dutch-English) - 26 Feb 2013.pdf	COV-00015730
Project Jameson	Step 5.9.2	Step 5.9.2 - Contribution in Kind Reports (Dutch) - 26 Feb 2013.pdf	COV-00015746
Project Jameson	Step 5.9.2	Step 5.9.2 - Contribution in Kind Reports (English) - 26 Feb 2013.pdf	COV-00015761
Project Jameson	Step 5.9.2	Step 5.9.2 - Engagement Letter D and T - 21 Feb 2013.pdf	COV-00015776
Project Jameson	Step 5.9.2	Step 5.9.2 - Extract from Belgian Official Gazette - Covidien Belgium - 14 Feb 2013.pdf	COV-00015783
Project Jameson	Step 5.9.2	Step 5.9.2 - Extract from Belgian Official Gazette - Mallinckrodt Belgium - 14 Feb 2013.pdf	COV-00015788
Project Jameson	Step 5.9.2	Step 5.9.2 - Full Board Minutes - Covidien Belgium BVBA - 31 Jan 2013.pdf	COV-00015793
Project Jameson	Step 5.9.2	Step 5.9.2 - Full Board Minutes - Mallinckrodt Belgium BVBA - 31 Jan 2013.pdf	COV-00015801
Project Jameson	Step 5.9.2	Step 5.9.2 - Notary Deed - Covidien Belgium - 29 Mar 2013.pdf	COV-00015809
Project Jameson	Step 5.9.2	Step 5.9.2 - Notary Deed - Mallinckrodt Belgium - 29 Mar 2013.pdf	COV-00015831
Project Jameson	Step 5.9.2	Step 5.9.2 - PoA of Covidien Ltd to represent Covidien Belgium - 19 Mar 2013.pdf	COV-00015844
Project Jameson	Step 5.9.2	Step 5.9.2 - PoA of Covidien Ltd to represent Mallinckrodt Belgium - 19 Mar 2013.pdf	COV-00015854
Project Jameson	Step 5.9.2	Step 5.9.2 - Proof of Deposit - Covidien Belgium - 1 Feb 2013.pdf	COV-00015864
Project Jameson	Step 5.9.2	Step 5.9.2 - Proof of Deposit - Mallinckrodt Belgium - 1 Feb 2013.pdf	COV-00015869
Project Jameson	Step 5.9.2	Step 5.9.2 - Representation Letter D and T - 25 Feb 2013.pdf	COV-00015874
Project Jameson	Step 5.9.2	Step 5.9.2 - Shareholders Register (updated) - Mallinckrodt Belgium - 30 Mar 2013.pdf	COV-00015879
Project Jameson	Step 5.9.2	Step 5.9.2 - Special Report of the BOD article 313 Mallinckrodt (Dutch-English) - 26 Feb 2013.pdf	COV-00015880
Project Jameson	Step 5.9.3	Step 5.9.3 - Balance Sheet - Covidien Ltd - 25 Jun 2013.pdf	COV-00015893
Project Jameson	Step 5.9.3	Step 5.9.3 - Board Minutes - Covidien Ltd - 21 May 2013.pdf	COV-00015895
Project Jameson	Step 5.9.3	Step 5.9.3 - Share Register - Covidien Belgium BVBA - 25 Jun 2013.pdf	COV-00015901
Project Jameson	Step 5.9.3	Step 5.9.3 - Share Register - Mallinckrodt Belgium BVBA - 25 Jun 2013.pdf	COV-00015906
Project Jameson	Step 5.9.3	Step 5.9.3 - Solvency Statement - Covidien Ltd - 25 Jun 2013.pdf	COV-00015910
Project Jameson	Step 7.3	Covidien Steps 7 3 executed resolutions of the sole shareholder.pdf	COV-00000636
Project Jameson	Step 7.3, 8.1, 5.9.3	Covidien Steps 7 3 and 8 1 Rev 06 24 13.xlsx	COV-00000635
Other	n/a	130307 COVAG split SH (English) FINAL.pdf	COV-00000065

Mallinckrodt Litigation Trust
Davis Declaration
Documents and Information Relied Upon

Category	Topic	Description	Bates Reference
Other	n/a	130417_COVAG_Split_SFTA_English_Final.pdf	COV-00000137
Other	n/a	ATOB Template - Costa Rica Non-PI Business Only.docx	COV-00000196
Other	n/a	ATOB Template - Covidien Belgium BVBA Sprl - Non-PI Business.docx	COV-00000199
Other	n/a	ATOB Template - Covidien Belgium BVBA Sprl - PI Business.docx	COV-00000202
Other	n/a	ATOB Template - Covidien Eurasia LLC - Non-PI Business.docx	COV-00000205
Other	n/a	ATOB Template - Covidien Eurasia LLC - PI Business.docx	COV-00000208
Other	n/a	ATOB Template - Covidien Portugal - Non-PI Business.docx	COV-00000211
Other	n/a	ATOB Template - Kendall SA - Non-PI Business.docx	COV-00000214
Other	n/a	ATOB Template - Kendall SA - PI Business Only.docx	COV-00000217
Other	n/a	ATOB Template - Mallinckrodt Caribe Inc (Puerto Rico Branch) - Non-PI Business.docx	COV-00000220
Other	n/a	ATOB Template - Mallinckrodt Caribe Inc (Puerto Rico Branch) - PI Business.docx	COV-00000223
Other	n/a	ATOB Template - Mallinckrodt DAR Srl.docx	COV-00000226
Other	n/a	ATOB Template - Mallinckrodt Enterprises LLC.DOCX	COV-00000229
Other	n/a	ATOB Template - Mallinckrodt Medical BV.docx	COV-00000232
Other	n/a	ATOB Template - Mallinckrodt Switzerland Limited.docx	COV-00000235
Other	n/a	ATOB Template - Tyco Healthcare Group LP.DOCX	COV-00000238
Other	n/a	Application Name Change Covidien Finance GmbH - 19 Jun 2013.pdf	COV-00000242
Other	n/a	Covidien Supplement No. 2 (20130123) - Exhibit I.PPTX	COV-00000651
Other	n/a	Covidien Supplement No. 2 (20130123).DOC	COV-00000792
Other	n/a	Denmark 210513 Inhouse translation - Covidien VII Danmark ApS - Binding assessment notice.docx	COV-00000828
Other	n/a	Executed 7874 Opinion.pdf	COV-00000893
Other	n/a	Final IRS Ruling (March 1, 2013).pdf	COV-00000910
Other	n/a	IRELAND Tom Connor - Covidien plc public spin transaction(6490158_1).PDF.PDF	COV-00002083
Other	n/a	oleObject29	COV-00002399
Other	n/a	oleObject27	COV-00002452
Other	n/a	Mallinckrodt - Submission on Director compensation.pdf	COV-00002866
Other	n/a	spin opinion.pdf	COV-00016474
Other	n/a	Chart of Account - 3114.xlsx	COV-00019116
Other	n/a	LU-#11000882-v1-Covidien_International_Finance_-_dépôt_comptes_au_25_9_15.PDF	COV-00019838
Other	n/a	LU-#9036541-v1-Covidien_International_Finance_-_mention_+_dépôt_des_comptes_26_9_14.PDF	COV-00019892

Exhibit 8



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Location

Richmond, VA

Certifications

Certified Public Accountant (CPA)
 Certified Insolvency and
 Restructuring Advisor (CIRA)
 Certification in Distressed Business
 Valuation (CDBV)
 Certified Fraud Examiner (CFE)

Associations

American College of Bankruptcy,
 Fellow
 American Institute of CPAs
 Association of Insolvency &
 Restructuring Advisors
 Institute of Business Appraisers
 Virginia Society of CPAs

Education

B.S., E. Claiborne Robins School of
 Business, University of Richmond
 M.B.A., Loyola College

Guy Davis specializes in corporate restructuring, bankruptcy litigation, financial damage analysis, business valuation, mergers and acquisitions (M&A) and business formation. Mr. Davis has more than 30 years of accounting, finance and consulting experience in the areas of corporate restructuring, commercial litigation, financial investigations and valuation.

Mr. Davis has performed a variety of financial advisory and fiduciary services to troubled entities including operations management, asset liquidation, debt restructuring, asset recovery, fraud investigation, solvency analyses and business valuation. As an expert in litigation matters, Mr. Davis has prepared research and analyses to determine compensatory and punitive damages in personal and corporate disputes involving patent infringement, reasonable royalty, breach of contract, employment, negligence, franchise termination, fraudulent conveyances and marital dissolution.

He has served as acting Chief Financial Officer (CFO) of debtor organizations, Chief Liquidation Officer, court approved claims and disbursing agent and accountant to Chapter 7 trustees. He has also testified before several U.S. District, Bankruptcy and circuit courts across the country. A seasoned expert in his field, Mr. Davis has provided testimony on behalf of corporations, individuals, class-action plaintiffs and defendants, sureties and financial institutions.

Over his career, Mr. Davis has worked with corporations and estates across a variety of industries including financial services, healthcare, energy, retail, manufacturing, insurance, equipment leasing, ship repair, construction, metals, mining and hospitality.

Prior to FTI Consulting, Mr. Davis was a Managing Director with Protiviti Inc. and led the firm's Restructuring & Litigation Services practice.

Mr. Davis is a published author and a frequent speaker at industry events.

- Adelphia Communications
- Afropunk Worldwide LLC
- Alliance Capital
- Alpha Natural Resources
- AMPAC Fine Chemicals
- Atari, Inc.
- Central Grocers of America
- Charter Behavior Health
- Circuit City
- Saint-Gobain (DBMP LLC)
- Credit-Based Asset Servicing & Securitizations
- Daewoo
- Dominion Resources
- Erie Power
- Estate of Michael Vick
- First NLC Financial Services
- Fleet Laboratories
- Fluor Daniel, Inc.
- Future Finance
- Gen Re
- Gymboree
- HealthSouth
- Heilig-Meyers Inc.
- Howrey LLC
- Kyanite Mining
- Land America
- LeClair Ryan
- Mallinckrodt Pharma
- Marfrig Global Foods SA
- MF Global
- Nikko Asset Management
- Nikola Corporation
- Nine West
- NTELOS
- Oriental Trading Co.
- Payless Cashways
- Plant Health Intermediate,
- Purdue Pharma
- Quorum Healthcare
- Rite Aid Corp
- Ruby Pipeline
- Samsung
- Sears
- Steward Lending Services
- Tanner Pharma UK Ltd.
- The Greenbrier Resort
- Ultimate Fighting Championship
- United Mine Workers of America
- Wachovia
- XP Securities LLC



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Papers, Publications and Presentations

- "Bankruptcy Tax and Accounting Issues – Supplement" (Copyright 2024) for Virginia CLE and the Virginia Law Foundation (co-author). Bankruptcy Practice in Virginia.
- "Structured Dismissals and Conversions" - co-author and panel member for the Association of Insolvency Restructuring Advisors at the National Conference of Bankruptcy Judges, October 10, 2017, Las Vegas
- "Everything's Changed – What's Next in Bankruptcy Reporting" - co-author and panel member for the Association of Insolvency Restructuring Advisors at the National Conference of Bankruptcy Judges, October 28, 2016, San Francisco.
- "Preference Defense from a Financial Advisor's Perspective" - co-author and panel member for the Credit Research Foundation's Credit and Accounts Receivable Forum and Expo, August 9, 2016, Chicago, IL.
- "Bankruptcy Tax and Accounting Issues – Supplement" (Copyright 2016) for Virginia CLE and the Virginia Law Foundation (co-author). Bankruptcy Practice in Virginia.
- "Proposed Fee Guidelines for Financial Advisors in Large Chapter 11 matters." Co-author and panel member for the Association of Insolvency Restructuring Advisors at the National Conference of Bankruptcy Judges, October 10, 2014. Chicago, IL.
- "A Financial Advisor's Role in Chapter 7 Bankruptcies" for the Journal of The National Association of Bankruptcy Trustees, NAB Talk Fall 2013 Volume 29 Issue 3.
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- "Bankruptcy Tax and Accounting Issues – Supplement" (Copyright 2008) for Virginia CLE and the Virginia Law Foundation (co-author). Bankruptcy Practice in Virginia.
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- "Selection of the Restructuring Platform" (Copyright 2003) for Bankruptcy Law News, and Corporate Corridors
- "Regional Trends in Bankruptcy Filings" (Copyright 1997) for Bankruptcy Law News, Vol. XII, No. 3.



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Papers, Publications and Presentations (continued)

- "Bankruptcy Survey - C. W. Amos & Company's financial database on area bankruptcies provides valuable information for both lenders and creditors. Here are some highlights..." (1995) co-authored with Debora A. Pavlik for the Richmond Ventures Magazine
- "Inventory Management and the Economic Order Quantity (EOQ)" (1991) prepared for the Notes and Footnotes Publication distributed to over 3,500 Maryland corporations by C. W. Amos & Company.
- "Choosing from a Vast Selection of Legal Time and Billing Software" (1990) prepared for The Daily Record, a Maryland daily business and legal news publication.

Testimony, Affidavits and Expert Reports

- 2024 - Expert report and deposition testimony in Bruce Kim versus **XP investments**. Index No. 65134 1/2020 Supreme Court of the State of New York - County of New York. Prepared investigation to rebut opposing witness opinions regarding asserted fraud in the inducement and wrongful termination damage analyses. *Client: defendant*
- 2024 - F.S. Medical Supply v. **Tanner Pharmaceutical**. U.S. District Court for the Western District of North Carolina Charlotte Division. Civil Action No. 3:23-cv-00598-RJC-WCM. Calculating damages sustained by F.S Medical from alleged breach of supply agreement for the manufacturing and delivery of over COVID tests kits valued at over \$2.1 billion. *Client: Defendant*

- 2024 - Expert report regarding a Diminution in Value ("DIV") claim asserted by **Second Lien Noteholders** in Rite Aid Corporation chapter 11. Investigated intended use of collateral and opined that noteholders collateral declined by \$445 million. *Client: Secured Lender*
- 2023 - Expert report and mediation testimony in the matter of **Nikola Corporation** v. Trevor R. Milton. AAA Case No. 01-21-0017-1964. American Arbitration Association. Awarded 97% of damage estimate (~\$250 million) Testimony and report in 2023. *Client: plaintiff*
- 2023 - Valuation Report in the matter of **Essence Ventures, Inc.** v. Afropunk. American Arbitration Association. Davis's opinion was used to resolve dispute over the exercise price embedded in preferred shareholder call option rites. *Client: Purchaser / plaintiff*
- 2023 - Expert report, deposition and trial testimony in the matter of **Macedon Consulting, Inc.** (chapter 11 sub-chapter 5 debtor-in-possession). Case No. 23-10300 U.S. Bankruptcy Court Eastern District of Virginia. Post COVID lease rejection impact on corporate viability *Client: Debtor*
- 2023 - Financial Advisor to **Official Committee of Unsecured Creditors in Sears Holding Company**. Case No. 18-23538-shl. U.S Bankruptcy Court Southern District of New York. Compared actual performance to public representations. Presented findings Counsel. Actions against E. Lampert were settled for \$175 million in connection with the debtors' confirmed plan. *Client: Creditors*



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Testimony, Affidavits and Expert Reports *(continued)*

- 2023 - Expert Report and Deposition testimony in re: Tyson Foods Inc. vs. **Marfrig Global Foods SA** Case No. 1:19-cv-10125-ALC-GWG. U.S. District Court - S.D. New York. Computed damages resulting from Marfrig's refusal to repurchase McKee Korea after Tyson acquired Marfrig's global chicken processing segment for \$2.6 billion. Tyson's successful reinstatement of the Korean supply contract with McDonalds eliminated any put option damages. *Client: Defendant*
- 2022 - Expert report and deposition testimony in the matter of Nicole Campbell v. **Plant Health Intermediate, Inc.** Case No. 19-CV-3017 (PMH) U.S. District Court Southern District of New York. *Client: Defendant / Counter Claimant*
- 2022 - Prepared expert report on behalf of **DBMP tort claimants** for FTI Senior Managing Director, Mat Diaz, re: the economic impact of the divisional merger of CertainTeed Corporation into two companies (DBMP and New Certain Teed) and allocating all asbestos liability claims to DBMP. *Client: DBMP tort claimants*
- 2022 - Engaged as **solvency expert for Mallinckrodt Master Distribution Trust** and as **Financial Advisor to Ed Gentle, the Mallinckrodt Person Injury Victim trustee**. District of Delaware Case Bankr. Case No. 20-12522-JTD. Currently estimating opioid exposure and cash flow to assess solvency as of various measurement dates. Engagement is ongoing. *Client: Fiduciaries*
- 2021 - Expert report in the matter of **AMPAC Fine Chemicals** v. Noramco LLC. Case No. 01-20-0005-3693. American Arbitration Association. Damages sustained from Noramco's breach of supply contract for specialized ingredients used in AMPAC's opioid products. *Client: plaintiff*
- 2020 - Trial testimony and exhibit preparation in the matter of **Cardinal Homes, Inc.** (chapter 11 debtor-in-possession). Collateral value, plan feasibility, adequate protection. Case No. 19-36275 – KRH. U.S. Bankruptcy Court of the Eastern District of Virginia (testimony provided at several hearings in 2020). *Client: Debtor*
- 2020 - Mediation Presentation and expert testimony on behalf of the **Ad Hoc Committee of Personal Injury Victims** in Purdue Pharma L.P. (chapter 11 debtor-in-possession). Case No. 19-08289 – RDD. United States Bankruptcy Court for the Southern District of New York. *Client: Ad Hoc Committee of Personal Injury Victims*
- 2019 - Arbitration testimony and declaration in the matter of **JWalk Holdings, LLC** v. Shiseido Americas Corporation. Judicial arbitration and mediation services, Inc. JAMS Reference No: 1425026794. *Client: Claimant*
- 2019 - Expert report and deposition testimony on behalf of the **Official Committee of Unsecured Creditors in Nine West Holdings, Inc.** ("NWHI"). S. D. New York Case No. 18-10947. Investigated related party and shareholder transactions, and the unsupportable assumptions used by Sycamore (private equity sponsor) to justify their LBO. *Client: Creditors*



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Testimony, Affidavits and Expert Reports *(continued)*

- 2018 - Trial testimony and expert report in **International Paper Company**, a New York Corporation v. County of Isle of Wight. Case No. CL17000704-00, Circuit Court of Isle of Wight County Documented the county's attempt to negate a property tax court ruling via policy change. *Client: Plaintiff*
- 2018 - Expert report for Ralph S. Janvey, Receiver for the Stanford International Bank, Ltd., et al. v. **James R. Alguire, et al.** Case No. 3:09-CV-0724-N-BQ, United States District Court, Northern District of Texas, Dallas Division. Investigated activities and controls of Stanford affiliate not involved in the Ponzi scheme. *Client: Defendant*
- 2018 - Expert report, deposition and trial testimony in Allonhill, LLC v. **Stewart Lender Services, Inc.**, "SLS". Adversarial Case No. 16-50419(KG) U.S. Bankruptcy Court District of Delaware. Opined that Allonhill was insolvent, upon its acquisition, and that SLS was justified in: 1) not paying the seller a post-close earnout, and 2) electing to shut down the business. ** See Memorandum Opinion by Hon. Kevin Gross, April 24, 2019. *Client: Defendant*
- 2018 - Trial testimony and expert report in **Town of Stephens City, Virginia** v. Frederick County Sanitation Authority, Case No. CL15-591, Circuit Court of Frederick County, Virginia. Damages stemming from Stephen's City's failure to pay for water and sewer for several years. *Client: Defendant*
- 2017 - Two expert reports and deposition testimony in the matter of **Cung Le, et al.** v. Zuffa, LLC ("Ultimate Fighting Championship the "UFC"). Lead Case No. 2:15-CV-01045-RFB-(PAL). U.S. District Court, District of Nevada. Calculated damages sustained by the class fighters due to the UFC's monopolistic/anticompetitive strategies. Fighters agreed to a \$350 million settlement in 2024. *Client: Plaintiffs*
- 2016 - Arbitration testimony and declaration in the matter of **The United Mine Workers of America 1974 Pension Plan and Trust** v. Peabody Energy Corporation. Case No. 01-16-0001-2286. American Arbitration Association. Civil Action No. 1:15-CV-00138 The U.S. District Court for the District of Columbia. Established behavior consistent with defendant's intent to "evade and avoid" pension obligations *Client: Plaintiff*
- 2016 - Expert report in Dr. Thomas B. Leecost v. **Capital Division, Inc.** Case No. CL1400547000, Circuit Court for the City of Richmond. Rebutted allegations of breach of contract and unfair trade practices. *Client: Defendant*
- 2016 - Deposition Testimony and Expert Report in **MF Global Holdings, Ltd. Investment Litigation Trustee, Joseph DeAngelis** v. Jon S Corzine, et al. Case No. 11-08766 (VM). U.S. District court Sothern District of New York. Computed damages sustained by MF Global as a result of CEO's breach of fiduciary and misconduct. *Client: Plaintiff*
- 2015 - Declaration in support of the Objection of the **Official Committee of Unsecured Creditors in Alpha Natural Resources** to Certain Aspects of the Adequate Protection Offered by Debtors to Pre-Petition Lenders and Second Lien Noteholders and Certain Other Rights and Protections Granted. Case No. 15-33896, U.S. Bankruptcy Court of the Eastern District of Virginia. Declaration filed in 2015. *Client: Creditors' Committee*
- 2015 - Trial testimony and expert report in **Dominion Virginia Power** v. Bransen Energy, Inc. Case No. 3:14-CV-00528 (JRS) U.S. District Court Eastern district of Virginia. Damages from Bransen's failure to provide specified coal under an executed supply contract. *Client: Plaintiff*

** In the narrative above, FTI's clients are underlined and printed in a bold font.



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Testimony, Affidavits and Expert Reports *(continued)*

- 2015 - Expert Report in Sharon E. Madere v. **Christian & Barton, LLP**, et al. Case No. CL14-02805 Circuit Court for the City of Richmond. Analysis to aid in defense of alleged legal malpractice. *Client: Defendant*
- 2014 - Deposition testimony and expert report in General Medicine, P.C. v. **HealthSouth Corporation**. Circuit Court of Jefferson County, Alabama Civil Division. Civil Action No. CV-05-1483. Investigation and solvency analyses to defend allegations that HealthSouth conducted two transactions that, together, rendered an entity obligated to plaintiff insolvent. The subject transactions closed during HealthSouth's five-year highly publicized \$6.5 billion overstatement of earnings. Notwithstanding this limitation, based on the analyses provided, HealthSouth prevailed and settled the matter for a token payment. *Client: Defendant*
- 2014 - Deposition Testimony and Expert Report in **Official Committee of Unsecured Creditors, by and on behalf of MS Grand, Inc.** and its bankruptcy estate v. Home Depot U.S.A., Inc., Case No. 12-01475, U.S. Bankruptcy Court for the Eastern District of Virginia. Objection to filed general unsecured claim. *Client: Plaintiff*
- 2014 - Expert Report in **Official Committee of Unsecured Creditors, by and on behalf of MS Grand, Inc. and its bankruptcy estates** v. Northern Illinois Gas Company, Case No. 12-01480, U.S. Bankruptcy Court for the Eastern District of Virginia. Objection to filed general unsecured claim *Client: Plaintiff*
- 2014 – Expert Report in **Official Committee of Unsecured Creditors, by and on behalf of Min Sik Kang and Man Sun Kang and their bankruptcy estates** v. Yeon K. Han, et al., Case No. 12-01496, U.S. Bankruptcy Court for the Eastern District of Virginia. Estimated damages from breach of contract. *Client: Plaintiff*
- 2013 - Declaration In re: **Atari, Inc., et. al.**, Case No. 13-10176, U.S. Bankruptcy Court Southern District of New York. Plan feasibility and Sec 363 marketing efforts. *Client: Debtor.*
- 2012 - Declaration and expert report In re: **Glebe, Inc.**, Case No. 10-71553, U.S. Bankruptcy Court Western District of Virginia. Plan feasibility. *Client: Debtor*
- 2012 - Expert Report in Charles W. Reis, Chapter 7 Trustee v. **Breakwater Marine, L.L.P.**, Case No. 11-04702, U.S. Bankruptcy Court for the District of Minnesota. Intercompany claim assessment. *Client: Defendant*
- 2012 - Expert Report in Charles W. Reis Chapter 7 Trustee v. **Irwin L. Jacobs**, Case No. 11-04672, U.S. Bankruptcy Court for the District of Minnesota. Reasonably equivalent value exchanged with insider and solvency of the debtor. *Client: Defendant*
- 2012 - Expert Report in Virginia **Power Energy Marketing, Inc. v. EQT Energy, LLC**, Case No. 3:11-cv-630-REP, U.S. District Court for the Eastern District of Virginia. Damage computation of damages related to alleged breach of capacity contract with gas pipeline operated by EQT Energy. *Client: Plaintiff*



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Testimony, Affidavits and Expert Reports *(continued)*

- 2012 - Expert report re: fraudulent conveyance action filed by the Jevic Holding Corp Official Committee of Unsecured Creditors v. **The CIT Group/Business Credit, Inc.**, Case No. 08-51903, U.S. Bankruptcy Court for the District of Delaware. Performed reasonably equivalent value and post-closing solvency analyses in connection with three transactions that the committee asserted were avoidable as fraudulent conveyances. *Client: Defendant*
- 2011 - Declarations In re: **Howrey LLP**, Case No. 11-31376, U.S. Bankruptcy Court Northern District of California (declarations in support of first day motions). *Client: Debtor*
- 2011 - Deposition Testimony and Expert Report in **Akshay K. Dave** v. Pikeville Energy Group, Gary Richard and Banner Industries, Inc., Case No. CL10-3530, Circuit Court of the City of Richmond, Virginia (deposition testimony and report filed in 2011). *Client: Plaintiff*
- 2011 - Expert Report in **Storehouse, Inc.**, Debtor, Case No. 06-11144, U.S. Bankruptcy Court for the Eastern District of Virginia. *Client: Debtor*
- 2011 - Expert Report in Penny Plate, Inc., Penny Plate Canada, Inc., Case No. 092684, Circuit Court of the County of Henrico. Breach of contract damages. *Client: Defendants*
- 2011 - Business Diagnostic and Profit Enhancement recommendation report to resolve conflicting strategies proposed by the two 50% owners of the California-based Harris Wolf Almond Company, John Harris and Stuart Woolfe. Formal litigation was avoided. *Client: equity holders*
- 2010 - Affidavit and Expert Report in Adelphia Communications Corp., et al. v. **Prestige Communications of NC, Inc.**, Jonathan J. Oscher, Lorraine Oscher McClain, Robert F. Buckfelder, et al., Case No. 04-03293, U.S. District Court Southern District of New York. Successfully defended \$400 million fraudulent conveyance action brought by the Adelphia Recovery Trustee. *Client: Defendants*
- 2009 - Trial and Deposition Testimony and Expert Report in H. Lynden Graham, as Trustee of the Estate of United Energy Coal, Inc. v. **The Virginia Electric and Power Company, Inc.**, Case No. 08-AP-0045, U.S. Bankruptcy Court for the Northern District of West Virginia. *Client: Defendant*
- 2009 - Appraisal of 100% Membership Interest in **CSX IP, LLC**. Data storage company located in underground bunker at the Greenbrier Resort. *Client: Debtor*
- 2009 - Declaration and presentation on behalf of **C.B. Fleet Laboratories** to estimate its capacity to pay compensatory and punitive damages on allowed claims filed by class action product liability victims that experienced renal failure due to ingesting C. B. Fleet's phospho soda products. Case No. 1:09-SP-80000 (MDL Docket No. 2066) United States District Court Northern District of Ohio Eastern Division. *Client: Defendant*



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Testimony, Affidavits and Expert Reports *(continued)*

- 2008 - Expert Report in First NLC, Inc. v. **NLC Holding Corp., FNLC Financial Services, Inc., Blue Boy Limited Partnership, NSH Ventures II, L.P., and Friedman Billing Ramsey Group, Inc.**, Case No. 08-10632-BKC, U.S. Bankruptcy Court for the Southern District of Florida, West Palm Beach Division. *Client: Defendants*
- 2008 - Expert Report in **Amp'd Mobile, Inc.** v. Merrill Lynch, Pierce, Fenner & Smith, Inc., Case No. 08-50272, U.S. Bankruptcy Court for the District of Delaware. *Client: Plaintiff*
- 2008 - Expert Report in Corinthian Mortgage Corporation d/b/a SouthBanc Mortgage, v. **Choicepoint Precision Marketing, LLC**, Case No. 1:07cv832 JCC/TRJ, U.S. District Court for the Eastern District of Virginia, Alexandria Division. *Client: Defendants*
- 2008 - Expert Report in Leila Meyerson, et al. vs. **Allen McGee, Michael Wallace, Lloyd Goldman, Wilfred Posluns, Radiology Corporation of America, Inc.**, Case No. 07-80339-CIV-Middlebrook/Johnson, U.S. District Court for the Southern District of Florida. *Client: Defendant*
- 2008 - Expert Report in Hancock Fabrics, Inc. v. **S.C. Diamond Associates, L.P., et al.**, Case No. 07-10353, U.S. Bankruptcy Court for the District of Delaware. *Client: Defendants*
- 2007 - Expert Report in Corinthian Mortgage Corporation d/b/a Southbanc Mortgage v. **Summit Financial, LLC, (Chubb & Son, Inc.) et al.**, Case No. 187513, Circuit Court of Fairfax County. *Client: Defendants*
- 2007 - Expert Report In re: **The Rowe Companies, et. al.**, Case No. 06-11142, U.S. Bankruptcy Court for the Eastern District of Virginia. *Client: Debtor*
- 2007 - Trial Testimony and Expert Report in Jonathan F. Johnson v. **SuperValu, Inc. and Richfood, Inc.**, Case No. L5785-4, Circuit Court of the City of Richmond in the State of Virginia. *Client: Defendants*
- 2007 - Declaration and Presentation regarding \$3.5 billion out-of-court restructuring of **Credit-Based Asset Servicing & Securitizations** ("C-Bass"), a subprime mortgage originator, servicer, and securitization company. Agreement reached with over 20 warehouse lenders and repo counterparties. *Client: Debtor*
- 2007 - Export report and testimony regarding lawsuit brought by nine labor unions v. **Greenbrier Hotels**, DIP (CSX Corporation). Performed benchmarking study to determine market compensation for the resort's union employees. Attained Bankruptcy Court approval for mandated collective bargaining agreement modifications. *Client: debtor*



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Testimony, Affidavits and Expert Reports *(continued)*

- 2006 – Expert report in **Erie Power Technologies, Inc.** v. Aalborg Industries A/S et al., Case No. 04-282E (SJM), U.S. District Court for the Western District of Pennsylvania. *Client: Plaintiff*
- 2006 - Deposition Testimony and Expert Report in **William Kaye, as Trustee of The Murray Liquidation Trust** vs. Various Defendants, Case No. 04-13611, U.S. Bankruptcy Court Middle District of Tennessee, Nashville Division. Evaluation of solvency, new value and ordinary *Client: Plaintiff*
- 2006 - Deposition Testimony and Expert Report of **William Kaye, as Liquidating Trustee of The Gadzooks Creditors' Trust** v. Fashion Avenue Knits, Inc. and Rosenthal & Rosenthal, Inc. et al., U.S. Bankruptcy Court Northern District of Texas, Dallas Division. Evaluation of solvency, new value and ordinary. *Client: Plaintiff*
- 2006 - Affidavit in **Marla Reynolds, Liquidating Trustee of the Git-n-Go Creditors' Trust** v. Ron Ford, et al., Case No. CJ-2006-00648, District Court in and for Tulsa County State of Oklahoma. *Client: Plaintiff*
- 2006 - Expert Report in The Official Committee of Unsecured Creditors of Pillowtex Corporation vs. **Xymid LLC**, Case No. 05-30238, U.S. Bankruptcy Court District of Delaware. Evaluate New value and ordinary course defenses. *Client: Defendant*
- 2005 - Expert report and trial testimony on behalf of **Wachovia Bank**. In re: Heilig-Meyers Company substantive consolidation litigation. Eastern District of Virginia. Case No. 00-34533 DOT. Investigated factors supporting substantive consolidation and quantified its impact. Also served as non-testifying solvency expert for Wachovia to defend a \$125 million preference action brought by the debtor. Prepared counsel for an eleven-day trial. FTI senior managing director, Ron Greenspan, testified and prevailed on the solvency issue. *Client: Secured Lender*
- 2003 - Expert Report and deposition testimony regarding \$32M preference action brought by Kmart against **Samsung Electronics of America Inc.**, Adv. Proc. 03-01820. Kmart's post-petition performance and ultimate merger with Sears supported a solvency conclusion. The parties settled; Kmart dismissed the preference action. *Client: Defendant*
- 2003 - Expert Report and deposition testimony regarding \$30M preference action brought by Kmart against **Daewoo Electronics**. Kmart's post-petition performance and ultimate merger with Sears supported a solvency conclusion. The parties settled; Kmart dismissed the preference action. *Client: Defendant*
- 2002 - Expert report, deposition, and trial testimony on behalf of a **consortium of preference defendants in Payless Cashways Inc.** U.S. District Court Western District of Missouri Case No. 01-42643. **** See Chief Judge Federman Memorandum Opinion.** Convinced the Court that Payless was solvent for 75 of the 90 days in the preference period, thereby eliminating over \$100 million of preference recoveries sought by the trustee. *Client: Unsecured Creditors*

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