

Covidien Ltd.
Form S-8
March 31, 2009
As filed with the Securities and Exchange Commission on March 31, 2009.

Registration No. 333-

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

FORM S-8
REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

Covidien Ltd.

(Exact name of registrant as specified in its charter)

Bermuda **98-0518045**
(State or other jurisdiction of incorporation or organization) (I.R.S. Employer Identification No.)
131 Front Street, Hamilton, HM 12, Bermuda

(Address of Principal Executive Offices)

Covidien Ltd. 2007 Stock and Incentive Plan (as amended and restated)

(Full title of the plan)

John H. Masterson

Senior Vice President and General Counsel

Covidien

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15 Hampshire Street, Mansfield, Massachusetts 02048

(Name and address of agent for service)

(508) 261-8000

(Telephone number, including area code, of agent for service)

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

(do not check if smaller reporting company)

CALCULATION OF REGISTRATION FEE

Title of Securities	Amount	Proposed	Proposed	Amount of
		Maximum	Maximum	
to be	to be	Offering	Aggregate	Registration
Registered	Registered (1)	Price Per	Offering	Registration
		Share (2)	Price (2)	Fee (2)
Common Shares, \$0.20 par value per share	24,002,521	\$33.15	\$795,683,572	\$44,400

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended, this registration statement also registers such additional Common Shares that become available under the foregoing plan in connection with changes in the number of outstanding Common Shares because of events such as recapitalizations, stock dividends, stock splits and reverse stock splits, and any other securities with respect to which the outstanding shares are converted or exchanged.
- (2) Estimated solely for the purpose of calculating the registration fee. This registration fee has been calculated pursuant to Rule 457(c) and Rule 457(h)(1) of the Securities Act of 1933, as amended, based upon the average of the high and low prices of Covidien Ltd.'s Common Shares, par value \$0.20 per share, on March 26, 2009, as reported by the New York Stock Exchange, which was \$33.15.

EXPLANATORY NOTE

This registration statement is filed for the purpose of registering 24,002,521 common shares (the Common Stock) of Covidien Ltd. (the Company) issuable pursuant to the Company s amended and restated 2007 Stock and Incentive Plan (the Amended Plan), which Common Stock is in addition to the 24,843,452 shares of Common Stock currently registered on the Company s registration statement on Form S-8 filed on July 3, 2007 (File No. 333-144309) (the Prior Registration Statement). This registration statement relates to the securities of the same class as those to which the Prior Registration Statement relates, and is submitted in accordance with General Instruction E to Form S-8 regarding registration of additional securities. Pursuant to Instruction E to Form S-8, this registration statement incorporates by reference the Prior Registration Statement, to the extent not modified by this registration statement.

ITEM 8. EXHIBITS

Exhibit No.	Description
5.1	Opinion of counsel
23.1	Consent of Independent Registered Public Accounting Firm
23.2	Consent of counsel (included in Exhibit 5.1)
24.1	Power of Attorney

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, Covidien certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Town of Mansfield, Commonwealth of Massachusetts, on this 31st day of March, 2009.

COVIDIEN LTD.

(Registrant)

By: *
Richard J. Meelia

Chairman, President and Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed below by the following persons in the capacities and on the date indicated.

Name	*	Title	Date
Richard J. Meelia	*	Chairman, President and Chief Executive Officer (principal executive officer)	March 31, 2009
Charles J. Dockendorff	*	Executive Vice President and Chief Financial Officer (principal financial officer)	March 31, 2009
Richard G. Brown, Jr.	*	Vice President, Chief Accounting Officer and Controller (principal accounting officer)	March 31, 2009
Richard J. Meelia	*	Authorized Representative in the United States	March 31, 2009
Dennis H. Reilley	*	Director	March 31, 2009
Craig Arnold	*	Director	March 31, 2009
Robert H. Brust	*	Director	March 31, 2009

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John M. Connors, Jr.

*

Director

March 31, 2009

Christopher J. Coughlin

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Name		Title	Date
	*	Director	March 31, 2009
Timothy M. Donahue			
	*	Director	March 31, 2009
Kathy J. Herbert			
	*	Director	March 31, 2009
Randall J. Hogan, III			
	*	Director	March 31, 2009
Tadataka Yamada			
	*	Director	March 31, 2009
Joseph A. Zaccagnino			
A Majority of the Board of Directors.			

* The undersigned does hereby sign this Registration Statement on behalf of the above indicated individual pursuant to a power of attorney executed by such individual.

By: /s/ John H. Masterson
John H. Masterson

Attorney-in-Fact

EXHIBIT INDEX

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