

Covidien Ltd.  
Form DEFA14A  
January 16, 2009

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

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**FORM 8-K**

**CURRENT REPORT**

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

Date of Report (Date of earliest reported event): January 16, 2009

**COVIDIEN LTD.**

(Exact Name of Registrant as Specified in Its Charter)

**Bermuda**

(State or Other Jurisdiction  
of Incorporation)

**001-33259**

(Commission File Number)

**98-0518045**

(IRS Employer  
Identification Number)

**131 Front Street, Hamilton, HM 12 Bermuda**

(Address of Principal Executive Offices) (Zip Code)

**Registrant's telephone number, including area code: (441) 298-2480**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 8.01. Other Events.**

On January 16, 2009, Covidien Ltd. (the Company ) posted to its website a revised Questions & Answers document, dated January 16, 2009 (the Revised Q&A ), relating to the Company s reorganization that was announced on December 23, 2008. The Revised Q&A replaces the Questions & Answers document that was posted to the Company s website on December 23, 2008, which was attached as Exhibit 99.2 to the Company s Current Report on Form 8-K filed on December 23, 2008 (the Original Q&A ). The Revised Q&A is substantially identical to the Original Q&A, except that it includes additional questions and answers relating to certain Irish tax matters. The Revised Q&A, which has been posted to the Company s website in the Investor Relations section at <http://investor.covidien.com>, is attached as Exhibit 99.1 and is incorporated herein by reference.

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

(d) Exhibits.

99.1 Questions & Answers, dated January 16, 2009.

**SIGNATURES**

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

Date: January 16, 2009

COVIDIEN LTD.

By: /s/ John W. Kapples  
Name: John W. Kapples  
Title: Secretary

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**EXHIBIT INDEX**

Exhibit  
Number

Description

99.1 Questions & Answers, dated January 16, 2009.