

Mallinckrodt plc
675 James S. McDonnell Blvd.
Hazelwood, Missouri 63042

July 11, 2014

VIA EDGAR

Mr. Jeffrey P. Riedler, Esq.
Assistant Director
U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: Mallinckrodt plc
Registration Statement on Form S-4
File No. 333-196054

Dear Mr. Riedler:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Mallinckrodt plc (the "Company") hereby requests acceleration of effectiveness of the Registration Statement on Form S-4, as amended (File No. 333-196054) so that it will be declared effective at 5:00 p.m. Washington, D.C. time on Friday, July 11, 2014, or as soon thereafter as practicable.

In connection with the foregoing request for acceleration of effectiveness, the Company hereby acknowledges the following:

- Should the U.S. Securities and Exchange Commission (the "Commission") or the staff of the Commission (the "Staff"), acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- The action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- The Company may not assert the Staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please contact the undersigned at (314) 654-2000 with any questions you may have concerning this request. In addition, please contact the undersigned when this request for acceleration has been granted.

Sincerely,

/s/ Peter G. Edwards

Peter G. Edwards
Senior Vice President and General Counsel

Cc: Rajesh Asarpota, Chief Financial Officer, Questcor Pharmaceuticals, Inc.
Joel H. Trotter, Esq., Latham & Watkins LLP
R. Scott Shean, Esq., Latham & Watkins LLP
Adam O. Emmerich, Esq., Wachtell, Lipton, Rosen & Katz
Benjamin M. Roth, Esq., Wachtell, Lipton, Rosen & Katz