

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

Post-Effective Amendment No. 1
on
Form S-8 to Form S-4
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

MALLINCKRODT PUBLIC LIMITED COMPANY

(Exact name of registrant as specified in its charter)

Ireland
(State or Other Jurisdiction of
Incorporation or Organization)

98-1088325
(I.R.S. Employer
Identification No.)

Damastown, Mulhuddart
Dublin 15, Ireland
+353 1 880-8180
(Address of Principal Executive Offices)

Questcor Pharmaceuticals, Inc. 2006 Equity Incentive Award Plan
Questcor Pharmaceuticals, Inc. 1992 Employee Stock Option Plan
(Full Title of the Plans)

Peter G. Edwards, Esq.
Senior Vice President and General Counsel
Mallinckrodt
675 James S. McDonnell Blvd.
Hazelwood, MO 63042
(314) 654-2000
(Name, Address and 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 (Do not check if a smaller reporting company) Smaller reporting company

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered(1)	Proposed Maximum Offering Price Per Share(3)	Proposed Maximum Aggregate Offering Price(3)	Amount of Registration Fee(3)
Ordinary Shares, par value \$0.20 per share	1,330,000(2)	N/A	N/A	N/A

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement also covers an indeterminate number of additional Ordinary Shares, par value \$0.20 per share ("Ordinary Shares"), of Mallinckrodt plc, an Irish public limited company (the "Registrant"), which may be offered and issued to prevent dilution resulting from adjustments as a result of stock dividends, stock splits, reverse stock splits, recapitalizations, reclassifications, mergers, split-ups, reorganizations, consolidations and other capital adjustments.
- (2) Represents the estimated maximum number of Ordinary Shares issuable pursuant to outstanding but unvested and unexercised options and unvested time-based restricted stock units, as applicable, previously granted under the Questcor Pharmaceuticals, Inc. ("Questcor") 2006 Equity Incentive Award Plan and Questcor's 1992 Employee Stock Option Plan, which options and restricted stock units were assumed by the Registrant in connection with the acquisition of Questcor by Mallinckrodt, which was consummated on August 14, 2014 (the "Merger").
- (3) These shares were registered under the Registration Statement on Form S-4 (File No. 333-196054) filed under the Securities Act with the Securities and Exchange Commission on May 16, 2014, as amended by Amendment No. 1, filed on July 11, 2014. All filing fees payable in connection with the issuance of these shares were previously paid in connection with the filing of the Registration Statement on Form S-4.

Proposed sales to take place as soon after the effective date of the registration statement as awards granted under the above-named plans are granted, exercised and/or distributed.

EXPLANATORY NOTE

Mallinckrodt plc (the "Registrant") hereby amends its Registration Statement on Form S-4 (File No. 333-196054) filed with the Securities and Exchange Commission (the "Commission") on May 16, 2014, as amended by Amendment No. 1, filed on July 11, 2014 (the "Form S-4") by filing this Post-Effective Amendment No. 1 on Form S-8 relating to ordinary shares of the Registrant, par value \$0.20 per share (the "Ordinary Shares"), issuable upon the exercise or settlement of certain outstanding equity awards (the "Legacy Questcor Equity Awards") granted under (a) the 2006 Equity Incentive Award Plan of Questcor Pharmaceuticals, Inc. ("Questcor") and (b) the 1992 Employee Stock Option Plan of Questcor (together, the "Legacy Questcor Plans"). All such Ordinary Shares were previously registered on the Form S-4 but will be subject to issuance pursuant to this Registration Statement.

On August 14, 2014, pursuant to the Agreement and Plan of Merger (the "Merger Agreement"), dated April 5, 2014 among Questcor, the Registrant and Quincy Merger Sub, Inc. ("Merger Sub"), Merger Sub merged with and into Questcor, with Questcor being the surviving entity (the "Merger"). As a result of the Merger, Questcor became a wholly owned indirect subsidiary of the Registrant. Mallinckrodt plc is referred to herein as "we," "our," "us," "Mallinckrodt," the "Registrant," and the "Company."

At the effective time of the Merger, each outstanding but unvested and unexercised option granted under a Legacy Questcor Plan (other than any such option held by a non-employee director) and each outstanding time-based restricted stock unit award granted under a Legacy Questcor Plan was converted into a corresponding equity award with respect to Ordinary Shares. This Registration Statement is being filed for the purpose of registering up to 1,330,000 Ordinary Shares issuable upon the exercise or settlement of the converted Legacy Questcor Equity Awards.

PART I INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The information specified in Items 1 and 2 of Part I of Form S-8 is omitted from this filing in accordance with the provisions of Rule 428 under the Securities Act and the introductory note to Part I of Form S-8. The documents containing the information specified in Part I will be delivered to the respective participants in the plans covered by this Registration Statement and as required by Rule 428(b)(1).

PART II INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents filed with the Commission are incorporated herein by reference (except for any portions of Current Reports on Form 8-K furnished pursuant to Item 2.02 or Item 7.01 thereof and any corresponding exhibits thereto not filed with the Commission):

- (a) The Registrant's Annual Report on Form 10-K for the year ended September 27, 2013 (Item 8 of which has been updated and superseded by pages F-2 to S-1 of Amendment No. 1 to the Registrant's Registration Statement on Form S-4 (File No. 333-196054) filed on July 11, 2014);
- (b) The Registrant's Quarterly Reports on Form 10-Q for the quarterly periods ended December 27, 2013, March 28, 2014 and June 27, 2014;
- (c) The Registrant's Current Reports on Form 8-K filed on November 27, 2013, February 11, 2014, March 19, 2014, March 21, 2014, April 7, 2014, April 24, 2014, May 16, 2014, June 16, 2014, July 30, 2014 (three filings) and August 14, 2014; and
- (d) The description of the Registrant's Ordinary Shares contained in the Form S-4, including any amendments or reports filed for the purpose of updating such description.

All documents that the Registrant files pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act, subsequent to the effective date of this Registration Statement (except for any portions of the Registrant's Current Reports on Form 8-K furnished pursuant to Item 2.02 or Item 7.01 thereof and any corresponding exhibits thereto not filed with Commission), but prior to the filing of a post-effective amendment to this Registration Statement indicating that all securities offered hereby have been sold or which deregisters all securities then remaining unsold shall be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date of filing such documents.

Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

The Registrant is incorporated under the laws of Ireland.

The Registrant's articles of association confer an indemnity on its directors and Secretary only in the limited circumstances permitted by the Irish Companies Acts. The Irish Companies Acts only permit a company to pay the costs or discharge the liability of a director or the Secretary where judgment is given in his/her favor in any civil or criminal action in respect of such costs or liability, or where an Irish court grants relief because the director or Secretary acted honestly and reasonably and ought fairly to be excused. This restriction does not apply to executives who are not directors or the Secretary of the Registrant. Any obligation of an Irish company which purports to indemnify a director or secretary of an Irish company over and above this will be void under Irish law, whether contained in its articles of association or any contract between the director and the company.

In addition, the articles of association of the Registrant also contain an indemnity for officers (other than the Secretary).

The directors of the Registrant may on a case-by-case basis decide at their discretion that it is in the best interest of the Registrant to indemnify an individual director from any liability arising from his or her position as a director of the Registrant. However, this discretion must be exercised bona fide in the best interests of the Registrant as a whole.

Irish companies may take out directors' and officers' liability insurance, as well as other types of insurance, for their directors and officers. The Registrant has taken out directors' and officers' liability insurance.

The Registrant has entered or will enter into deeds of indemnification with each of its directors and Secretary (the "Deeds of Indemnification"), and Mallinckrodt Brand Pharmaceuticals, Inc., a Delaware corporation and a wholly owned subsidiary of the Registrant ("Brand Pharma"), has entered or will enter into indemnification agreements with each of the Registrant's directors and Secretary (the "Indemnification Agreements"), substantially in the forms filed as Exhibits 10.4 and 10.5, respectively, to the Registrant's Current Report on Form 8-K filed with the Commission on July 1, 2013. The Deeds of Indemnification and Indemnification Agreements (together, the "Indemnification Arrangements") provide, respectively, that the Registrant and Brand Pharma will, to the fullest extent permitted by law, indemnify each indemnitee against claims related to such indemnitee's service to the Registrant, except (i) in respect of any claim as to which a final and non-appealable judgment is rendered against the indemnitee for an accounting of profits made from the purchase or sale by such indemnitee of securities of the Registrant pursuant to the provisions of Section 16(b) of the Exchange Act or similar provision of any federal, state or local laws; (ii) in respect of any claim

as to which a court of competent jurisdiction has determined in a final and non-appealable judgment that indemnification is not permitted under applicable law; or (iii) in respect of any claim as to which the indemnitee is convicted of a crime constituting a felony under the laws of the jurisdiction where the criminal action was brought (or, where a jurisdiction does not classify any crime as a felony, a crime for which the indemnitee is sentenced to death or imprisonment for a term exceeding one year). Because the Registrant is an Irish public limited company, its ability to provide indemnification is subject to the limitations under the Irish Companies Acts specified above. The Indemnification Agreements provide for Brand Pharma to advance the indemnitee's expenses subject to an undertaking by the indemnitee to repay amounts advanced if it is ultimately determined that such person is not entitled to indemnification. The Indemnification Agreements further provide that prior to seeking an indemnification payment or expense advancement from Brand Pharma under the Indemnification Agreement, the indemnitee shall seek an indemnification payment or expense advancement under any applicable insurance policy and shall request that the Registrant consider in its discretion whether to make such indemnification payment or expense advancement. The Deeds of Indemnification provide that the Registrant will consider whether to make such indemnification payment or expense advancement based on the facts and circumstances related to the request. In the event an indemnification payment or expense advancement is not received pursuant to an insurance policy, or from the Registrant, within five business days of the later of the indemnitee's request of the insurer and his or her request of the Registrant, the indemnitee shall be entitled to receive such indemnification payment or expense advancement from Brand Pharma pursuant to the terms of the Indemnification Agreement. Any appropriate person or body consisting of a member or members of the Board of Directors of the Registrant (the "Board") or any other person or body appointed by the Board who is not a party to the particular proceeding with respect to which the indemnitee is seeking indemnification, or an independent counsel (if a change of control as defined in the Indemnification Arrangements has occurred), may preclude an indemnification payment or expense advance under the Indemnification Arrangements if such person or body determines that the indemnitee is not permitted to be indemnified under applicable law. The indemnitee seeking indemnification may challenge such determination. The Deeds of Indemnification provide that in the event the indemnitee receives judgment in his or her favor or the claim against the indemnitee is otherwise disposed of in a manner that allows the Registrant to indemnify such indemnitee under its articles of association as then in effect, the Registrant will reimburse Brand Pharma for any related indemnification payments or expense advancements. Indemnification and advancement of expenses will not be made under the Indemnification Arrangements in connection with proceedings brought by the indemnitee against the Registrant or any of its subsidiaries or any director or officer of the Registrant or any of its subsidiaries, except in specified circumstances.

The foregoing is only a general summary of certain aspects of Irish law, the articles of association of the Registrant and the Deeds of Indemnification and the Indemnification Agreements and does not purport to be complete. It is qualified in its entirety by reference to the provisions of Irish law, the articles of association of the Registrant filed as Exhibit 3.1 hereto and the form of Deed of Indemnification and form of Indemnification Agreement filed as Exhibits 10.4 and 10.5, respectively, to Registrant's Current Report on Form 8-K filed with the Commission on July 1, 2013.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

For the list of exhibits, see the Exhibit Index to this Registration Statement, which is incorporated in this item by reference.

Item 9. Undertakings.

(a) The undersigned registrant hereby undertakes:

- (1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement;
 - (i) To include any prospectus required by Section 10(a)(3) of the Securities Act;
 - (ii) To reflect in the prospectus any facts or events arising after the effective date of the Registration Statement (or the most recent post-effective amendment thereof) which, individually or in

the aggregate, represent a fundamental change in the information set forth in the Registration Statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement;

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the Registration Statement or any material change to such information in the Registration Statement;

provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the registration statement is on Form S-8, and the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in the registration statement.

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant 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 Hazelwood, Missouri on August 15, 2014.

MALLINCKRODT PUBLIC LIMITED COMPANY

By: /s/ Peter G. Edwards
Peter G. Edwards
Senior Vice President and General Counsel

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities indicated below on August 15, 2014.

<u>Signature</u>	<u>Title</u>
<u>/s/ Mark C. Trudeau*</u> Mark C. Trudeau	President and Chief Executive Officer (Principal Executive Officer)
<u>/s/ Matthew K. Harbaugh*</u> Matthew K. Harbaugh	Senior Vice President and Chief Financial Officer (Principal Financial Officer)
<u>/s/ Kathleen A. Schaefer*</u> Kathleen A. Schaefer	Vice President and Corporate Controller (Principal Accounting Officer)
<u>/s/ Melvin D. Booth*</u> Melvin D. Booth	Chairman of the Board
<u>/s/ David R. Carlucci*</u> David R. Carlucci	Director
<u>/s/ J. Martin Carroll*</u> J. Martin Carroll	Director
<u>/s/ Diane H. Gulyas*</u> Diane H. Gulyas	Director
<u>/s/ Nancy S. Lurker*</u> Nancy S. Lurker	Director
<u>/s/ JoAnn A. Reed*</u> JoAnn A. Reed	Director
<u>/s/ Kneeland C. Youngblood, M.D.*</u> Kneeland C. Youngblood, M.D.	Director
<u>/s/ Joseph A. Zaccagnino*</u> Joseph A. Zaccagnino	Director

* Miriam Rogers Singer, pursuant to powers of attorney duly executed by each of the above directors and officers of Mallinckrodt plc and filed with the SEC, hereby executes this registration statement on behalf of each of the persons named above in the capacity set forth opposite his or her name.

/s/ Miriam Rogers Singer

Miriam Rogers Singer

August 15, 2014

EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Exhibit Description</u>
4.1	Memorandum and Articles of Association of Mallinckrodt plc (incorporated by reference to Exhibit 3.2 to Mallinckrodt plc's Current Report on Form 8-K filed with the Commission on July 1, 2013).
4.2	1992 Employee Stock Option Plan, as amended, of Questcor Pharmaceuticals, Inc. (incorporated by reference to Exhibit A to Questcor Pharmaceuticals, Inc.'s Proxy Statement on Schedule 14A filed with the Commission on March 28, 2002).
4.3	Amended and Restated 2006 Equity Incentive Award Plan of Questcor Pharmaceuticals, Inc. (incorporated by reference to Exhibit 10.1 of Questcor Pharmaceuticals, Inc.'s Quarterly Report on Form 10-Q filed with the Commission on July 29, 2011).
4.4	Form of Incentive Stock Option Agreement under the 2006 Equity Incentive Award Plan of Questcor Pharmaceuticals, Inc. (incorporated by reference to Questcor Pharmaceuticals, Inc.'s Current Report on Form 8-K filed with the Commission on May 24, 2006).
4.5	Form of Non-Qualified Stock Option Agreement under the 2006 Equity Incentive Award Plan of Questcor Pharmaceuticals, Inc. (incorporated by reference to Questcor Pharmaceuticals, Inc.'s Current Report on Form 8-K filed with the Commission on May 24, 2006).
4.6	Form of Restricted Stock Award Agreement under the 2006 Equity Incentive Award Plan of Questcor Pharmaceuticals, Inc. (incorporated by reference to Questcor Pharmaceuticals, Inc.'s Current Report on Form 8-K filed with the Commission on May 24, 2006).
5.1	Opinion of Arthur Cox.
23.1	Consent of Arthur Cox (included in Exhibit 5.1).
23.2	Consent of Deloitte & Touche LLP, independent registered public accounting firm for Mallinckrodt plc.
23.3	Consent of Ernst & Young LLP, independent registered public accounting firm for Cadence Pharmaceuticals, Inc.
24.1	Powers of Attorney (incorporated by reference to Exhibit 24.1 to Mallinckrodt plc's Registration Statement on Form S-4 (File No. 333-196054) filed with the Commission on May 16, 2014).

15 August 2014

To: Board of Directors
Mallinckrodt plc
Damastown
Mulhuddart
Dublin 15
Ireland

Re: Mallinckrodt plc - Form S-8 Registration Statement

Dear Sirs,

1. Basis of Opinion

We are acting as Irish counsel to Mallinckrodt plc, registered number 522227, a public company limited by shares, incorporated under the laws of Ireland, with its registered office at Damastown, Mulhuddart, Dublin 15, Ireland (the "**Company**"), in connection with the registration statement on Form S-8 (the "**Registration Statement**"), to be filed with the United States Securities and Exchange Commission (the "**SEC**") on 15 August 2014 under the Securities Act of 1933, as amended (the "**Securities Act**") with respect to up to 1,330,000 ordinary shares of US\$0.20 par value per share of the Company (the "**Shares**") issuable upon the exercise or settlement of certain outstanding equity awards granted under (a) the 2006 Equity Incentive Award Plan of Questcor Pharmaceuticals, Inc. ("**Questcor**") and (b) the 1992 Employee Stock Option Plan of Questcor (each as amended and restated, together the "**Plans**"), as assumed by the Company pursuant to a merger agreement entered into between the Company, Questcor and Quincy Merger Sub, Inc. on 5 April 2014 (the "**Merger Agreement**").

- 1.1 This Opinion is confined to and given in all respects on the basis of the laws of Ireland (meaning Ireland exclusive of Northern Ireland) in force as at the date hereof as currently applied by the courts of Ireland. We have made no investigation of and we express no opinion as to the laws of any other jurisdiction or the effect thereof. This Opinion speaks only as of its date.
- 1.2 This Opinion is also strictly confined to the matters expressly stated herein at paragraph 2 below and is not to be read as extending by implication or otherwise to any other matter.
- 1.3 As Irish counsel to the Company in connection with the registration of the Shares, we have examined:
- (a) the documents listed in the schedule (the "**Schedule**") to this opinion (the "**Documents**");
 - (b) the searches listed at paragraph 1.5 below; and
 - (c) such other documents and records as we have deemed necessary to enable us to render the opinions set forth below.
- 1.4 In giving this Opinion, we have examined and relied on copies of the Documents sent to us by email in pdf or other electronic format.

- 1.5 For the purpose of giving this Opinion, we have caused to be made the following legal searches against the Company on 15 August 2014:
- (a) on the file of the Company maintained by the Irish Registrar of Companies in Dublin for returns of allotments, special resolutions amending the memorandum and articles of association of the Company and notice of the appointment of directors and secretary of the Company and for the appointment of any receiver, examiner or liquidator;
 - (b) in the Judgments Office of the High Court for unsatisfied judgments, orders, decrees and the like for the twelve years immediately preceding the date of the search; and
 - (c) in the Central Office of the High Court in Dublin for any proceedings and petitions filed in respect of the Company.

2. **Opinion**

Subject to the assumptions set out in this Opinion and to any matters not disclosed to us, we are of the opinion that:

- 2.1 The Company is a public company limited by shares and is duly incorporated and validly existing under the laws of Ireland.
- 2.2 The Shares have been duly authorised pursuant to resolutions of the board of directors of the Company and, when issued in accordance with the terms of the Merger Agreement and the terms and conditions referred to or summarised in the applicable resolutions and the Plans, will be validly issued, fully paid up and non-assessable (which term means when used herein that no further sums are required to be paid by the holders thereof in connection with the issue of such Shares).

3. **Assumptions**

For the purpose of giving this Opinion, we assume the following without any responsibility on our part if any assumption proves to have been untrue as we have not verified independently any assumption:

Registration Statement and the Plan

- 3.1 that when filed with the SEC, the Registration Statement will not differ in any material respect from the drafts that we have examined;
- 3.2 that the Shares will be allotted and issued in the manner stated in the Plans;
- 3.3 that any awards granted pursuant to the Plans will be paid up in consideration of the receipt by the Company prior to, or simultaneously with, the issue of the Shares pursuant thereto of cash at least equal to the nominal value of such Shares and that where Shares are issued under the Plans without the requirement for the payment of cash consideration by or on behalf of the relevant beneficiary, then such shares shall either be fully paid up by the Company or one of its subsidiaries within the time permitted by Section 29(1) of the Companies (Amendment) Act 1983 (and, in the case of the Company or a subsidiary incorporated in Ireland, in a manner permitted by Section 60(12) of the Companies Act 1963 (as amended) or in the case of a direct subsidiary of the Company incorporated outside of Ireland, in a manner not prohibited by the European Communities (Public Limited Companies Subsidiaries) Regulations 1997) or issued for consideration as set out in Section 30(2) of the Companies (Amendment) Act 1983;

- 3.4 that the exercise of any options granted under the Plans and the issue of the Shares upon exercise of such options (and the issue of the Shares in connection with any other awards granted under the Plans) will be conducted in accordance with the terms and the procedures described in the Plans and the applicable award agreement;
- 3.5 that the Company has sufficient share capital to issue the required number of Shares to be delivered to recipients of any awards granted under the Plans;

Authenticity and bona fides

- 3.6 the completeness and authenticity of all Documents submitted to us as originals or copies of originals (and in the case of copies, conformity to the originals of such copies), the genuineness of all signatories, stamps and seals thereon and where incomplete Documents have been submitted to us that the originals of such Documents are identical to the last draft of the complete Documents submitted to us;
- 3.7 that the copies produced to us of minutes of meetings and/or of resolutions correctly record the proceedings at such meetings and/or the subject matter which they purport to record and that any meetings referred to in such copies were duly convened, duly quorate and held, that those present at any such meetings were entitled to attend and vote at the meeting and acted bona fide throughout and that no further resolutions have been passed or other action taken which would or might alter the effectiveness thereof;
- 3.8 that there is, at the relevant time of the allotment and issue of the Shares, no matter affecting the authority of the directors to issue and allot the Shares, not disclosed by the memorandum and articles of association of the Company (the “**Memorandum and Articles of Association**”) or the resolutions produced to us, which would have any adverse implications in relation to the opinions expressed in this Opinion;
- 3.9 that the Memorandum and Articles of Association effective as of 12 June 2013 are the current Memorandum and Articles of Association, are up to date and have not been amended or superseded and that there are no other terms governing the Shares other than those set out in the Memorandum and Articles of Association;

Accuracy of searches and warranties

- 3.10 the accuracy and completeness of the information disclosed in the searches referred to in paragraph 1.5 above and that such information has not since the time of such search or enquiry been altered. It should be noted that searches at the Companies Registration Office, Dublin, do not necessarily reveal whether or not a prior charge has been created or a resolution has been passed or a petition presented or any other action taken for the winding-up of or the appointment of a receiver or an examiner to the Company; and
- 3.11 the truth, completeness and accuracy of all representations and statements as to factual matters contained in the Documents.

4. **Disclosure**

This Opinion is addressed to you in connection with the registration of the Shares with the SEC. We hereby consent to the inclusion of this Opinion as an exhibit to the Registration Statement.

The opinion is governed by and is to be construed in accordance with the laws of Ireland as interpreted by the courts of Ireland at the date hereof.

Yours faithfully

/s/ Arthur Cox
ARTHUR COX

SCHEDULE

The Documents

1. A copy of the Registration Statement.
2. A copy of the Plans.
3. A copy of the Merger Agreement.
4. A copy of the resolutions of the board of directors of the Company dated 20 - 21 March 2014 and a copy of the resolutions of the audit committee of the Company dated 5 April 2014 regarding the approval of and adoption of, among other things, the Merger Agreement and all other matters contemplated thereby and the approval and filing of the Registration Statement with the SEC.
5. A corporate certificate of the secretary of the Company dated 15 August 2014.
6. A copy of the Memorandum and Articles of Association of the Company in its current form effective 12 June 2013.
7. A copy of the Certificate of Incorporation of the Company on registration as public limited company dated 9 January 2013.
8. Letter of status from the Irish Companies Registration Office dated 15 August 2014.

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Post-Effective Amendment No. 1 to Registration Statement No. 333-196054 on Form S-8 of our report dated December 13, 2013 (January 16, 2014 as to Note 24), relating to the consolidated and combined financial statements and financial statement schedule of Mallinckrodt plc (which report expresses an unqualified opinion and includes an explanatory paragraph related to the fact that periods prior to June 28, 2013, including the nine months ended June 28, 2013 that are included within the Company's fiscal 2013 results, may not be indicative of the Company's future performance and do not necessarily reflect the results of operations, financial position and cash flows that would have been had it operated as an independent, publicly-traded company for the entirety of the periods presented), appearing in Amendment No. 1 to Registration Statement No. 333-196054 on Form S-4.

/s/ DELOITTE & TOUCHE LLP
St. Louis, Missouri
August 15, 2014

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Post-Effective Amendment No. 1 on Form S-8 to Form S-4) of Mallinckrodt public limited company pertaining to the Questcor Pharmaceuticals, Inc. 2006 Equity Incentive Award Plan and Questcor Pharmaceuticals, Inc. 1992 Employees Stock Option Plan, of our report dated February 28, 2014, with respect to the financial statements and schedule of Cadence Pharmaceuticals, Inc. included in its Annual Report (Form 10-K) for the year ended December 31, 2013 and incorporated by reference in the Form 8-K/A of Mallinckrodt public limited company dated May 16, 2014, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

San Diego, California
August 15, 2014