

The Board of Directors
Covidien PLC
20 Lower Hatch Street
Dublin 2
Ireland

20 November 2014

Our Ref: DOF/CDB

Dear Sirs

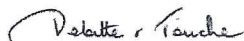
Covidien PLC (the "Company")

We hereby give our consent to the issue of the Covidien Profit Forecast document with our report dated 20 November 2014 included therein in the form and context in which it is included, as shown in the Covidien Profit Forecast document dated 20 November 2014.

We hereby give our consent to the inclusion in the Offer Document of the Company dated 20 November 2014 of the references to our name in the form and context in which it appears.

Our consent is required by Rule 28.4 of the Takeover Rules and is given solely for the purpose of complying with that provision and for no other purpose.

Yours faithfully



Deloitte & Touche

Audit • Tax • Consulting • Corporate Finance

P.J. Barton	M. Hartwell	D. Murray	P. Brennan	D. O'Donovan	D. Carson	T. Kavanagh
K. Butler	R. Howard	R.J. Nolan	P. Burger	J. O'Flynn	D. Dalton	D. Kinsella
T.M. Cassin	B. Jackson	C. O'Brien	D.J. Butler	D. Power	J. Doddy	D. Lehane
G. Casey	M. Larkin	B. O'Callaghan	P. Cronin	M. Sheehan	K. Fennell	S. Mohan
G. Fitzpatrick	G. Lyons	E. O'Shaughnessy	P. Cullen	J. Whelan	A. Flanagan	S. Murphy
B. Forrester	J. McCarroll	K. Sheehan	N. Glynn	P. Whelan	M. Flynn	D. O'Flanagan
M.E. Fulton	E. McCarthy	C. Treacy	L. Griffin		H. Goddard	M. Reilly
G. Gillard	C. McDonnell	N.A. Walsh	C. Hynes		D.F. Hearn	D. Van Dessel
	C. MacManus		J. O'Connor		C.P. Hughes	
	H. Moore					

B. Jennings

