

## Declaration of Compliance Covidien – Respiratory and Monitoring Solutions

Covidien – Respiratory and Monitoring Solutions is committed to the highest standards of ethical conduct. As part of our continued efforts in the area of compliance, we have developed a Comprehensive Compliance Program that is reasonably designed to prevent and detect violations.

### DECLARATION OF COMPLIANCE

To the best of our knowledge, and based on our good faith understanding of the statutory provisions, we have established a Comprehensive Compliance Program (“CCP”) consistent with the applicable requirements of California Health and Safety Code §§ 119400-119402. Throughout Covidien, we have developed a CCP tailored to the size, organizational structure, activities and resources of specific units and segments of the Company, and implemented to meet the compliance goals set forth by the State of California.

To our knowledge, Covidien - Respiratory and Monitoring Solutions is, in all material aspects, in compliance with our CCP as described, meaning that we have established the elements outlined and where procedures are described, we have set up programs to implement these procedures.

### CHANGES TO CCP

We are regularly reassessing our CCP to improve it and it is possible that we will do so in the coming year and beyond.

Recognizing that compliance is a dynamic concept, we have tailored our Compliance Program to fit the unique environment and size of our company.

### QUALIFIERS

Government standards on compliance programs, including the compliance program guidance published by the Office of Inspector General, U.S. Department of Health and Human Services (the “HHS-OIG Guidance”), recognize that no program can completely prevent individual employees from engaging in improper conduct. As such, our compliance program requires the Company to respond promptly to potential violations of law or Company policy, take appropriate disciplinary action, assess whether the violation is in part due to gaps in our policies, practices, or internal controls, and to take action to prevent future violations.

### DISTINCTION OF DEVICE MANUFACTURERS

The Code of Ethics on Interactions with Healthcare Professionals of the Advanced Medical Technology Association (“AdvaMed Code”) recognizes that the medical device

industry is significantly different from the pharmaceutical industry. Consistent with the HHS-OIG guidance, we have tailored our CCP to the nature of our business. While the California law makes reference to compliance with the PhRMA Code on Interactions with Healthcare Professionals (“PhRMA Code”), we manufacture medical devices rather than pharmaceutical products and have adopted the AdvaMed Code policies and procedures for compliance (which are substantially similar to the PhRMA Code).

#### TIMEFRAME COVERED

This declaration made as of June 30, 2009, and as noted above, it is possible and likely that we will update our CCP on an ongoing basis.