



December 10, 2007

Dear Trading Partner,

This letter is to inform you that Mallinckrodt Inc., in collaboration with the Drug Enforcement Administration (DEA) and other methadone manufacturers, is restricting the distribution and sale of 40 mg methadone tablet products to licensed addiction treatment programs and hospitals only (see attached DEA advisory). This voluntary restriction is in compliance with a concerted effort between federal authorities and industry to address recent concerns about methadone-related adverse drug exposures and death reports.

Based on this voluntary restriction, beginning January 1, 2008, we will no longer accept methadone 40 mg orders from retail pharmacies and entities not licensed specifically for addiction treatment by the Center for Substance Abuse Treatment. Although orders will be accepted from Mallinckrodt authorized distributors of record ("ADRs"), these orders will be designated for distribution to licensed addiction treatment programs and hospitals only.

The restricted distribution is for the 40mg product only (NDC #00406-0540-34).

Distribution of the 5 mg and 10 mg tablets remains unchanged.

Additionally, please note that this is an effort to protect patient safety and not a recall situation. Therefore, there is no need for any special returns outside of the normal Mallinckrodt policy.

As a leading manufacturer and supplier of medicinal narcotics, Mallinckrodt takes its responsibility to patient care seriously and we are committed to working proactively with federal agencies, leading pain specialists, and the broader healthcare community to develop a comprehensive approach for attacking the issue of opioid misuse and abuse. We appreciate your support of these efforts as well.

If you have any questions related to this matter, please do not hesitate to call your Mallinckrodt National Account Manager, or you can contact me directly at (314) 654-6218.

Sincerely,

A handwritten signature in black ink that reads "Sue Werder".

Sue Werder
Senior Director, Pharmaceutical Trade Relations
Mallinckrodt Inc.
sue.werder@covidien.com