

Mail Stop 6010

August 22, 2006

Mr. Christopher J. Coughlin  
Executive Vice President and Chief Financial Officer  
Tyco International Ltd.  
9 Roszel Road  
Princeton, New Jersey 08540

**Re: Tyco International Ltd.  
Form 10-K for the fiscal year ended September 30, 2005  
Filed December 9, 2005  
File No. 001-13836**

Dear Mr. Coughlin:

We have completed our review of your Form 10-K and related materials and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant