



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

March 8, 2010

Mr. Christopher J. Coughlin  
Chief Financial Officer  
Tyco International Ltd.  
Freier Platz 10  
CH-8200 Schaffhausen, Switzerland

**RE: Tyco International Ltd.  
Form 10-K for Fiscal Year Ended September 25, 2009  
Filed November 17, 2009  
File No. 1-13836**

Dear Mr. Coughlin:

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

Sincerely,

/s/ Robert S. Littlepage, Jr.

/for/ Larry Spigel  
Assistant Director