

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

March 21, 2012

Via E-Mail

Frank S. Sklarsky Chief Financial Officer Tyco International Ltd. Freier Platz 10 CH-8200 Schaffhausen Switzerland

Re: Tyco International Ltd.

Form 10-K for the Fiscal Year Ended September 30, 2011

Filed November 16, 2011

File No. 1-13836

Dear Mr. Sklarsky:

We refer you to our comment letter dated March 2, 2012 regarding business contacts with Iran. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief Office of Global Security Risk

cc: Judith A. Reinsdorf

Executive Vice President and General Counsel

Larry Spirgel
Assistant Director
Division of Corporation Finance