



DIVISION OF  
CORPORATION FINANCE

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

February 25, 2013

Via E-mail

Mr. Arun Nayar  
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 28, 2012  
Filed November 16, 2012  
File No. 001-13836**

Dear Mr. Nayar:

We have completed our review of your filing. 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 its 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/ Robert S. Littlepage for

Larry Spigel  
Assistant Director

Cc: Judith Reinsdorf, General Counsel