

<b>MECHANICAL SPECIFICATIONS</b>	
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UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK  
Securities and Exchange Commission

v.  
Tyco International Ltd.  
Case No. 06 CV 2942 (RWS)

SUMMARY PLAN OF DISTRIBUTION NOTICE OF  
SEC FAIR FUND TO TYCO INVESTORS

**If you purchased Tyco common stock between December 1, 1997 and March 13, 2003, inclusive (the "Recovery Period"), you may be eligible for compensation.**

PLEASE READ THIS NOTICE CAREFULLY AND IN ITS ENTIRETY.  
YOU MAY BE ELIGIBLE FOR RECOVERY FROM THE SEC FAIR FUND.  
**THIS NOTICE CONTAINS IMPORTANT INFORMATION  
REGARDING YOUR RIGHTS.**

**What this Case is About**

On April 17, 2006, the Commission filed its Complaint in this action alleging that from 1996 through 2002 Tyco International Ltd. ("Tyco") violated the federal securities laws by, among other things, fraudulently overstating its financial results, improperly using excess reserves to enhance and smooth those reported earnings, and failing to disclose to investors substantial amounts of senior executive compensation and a large number of related party transactions. On May 1, 2006, this Court entered final judgment (the "Final Judgment") against Tyco, to which Tyco consented without admitting or denying the allegations in the Complaint. The Final Judgment ordered Tyco to pay disgorgement of \$1 and a civil penalty of \$50,000,000 to the Clerk of the Court within ten business days. On May 10, 2006, Tyco paid a total of \$50,000,001 to the Clerk of the Court. Pursuant to the Final Judgment, the funds were deposited in the Court Registry Investment System ("CRIS") in an interest-bearing account identified by this case name and docket number ("Tyco CRIS Account"). Subsequently, on December 21, 2006, the Commission filed a related case against three former Tyco officers and employees alleging violations related to the accounting misconduct that was asserted in the Commission's action against Tyco. *See SEC v. Richard D. Power, Edward Federman, and Richard J. "Skip" Heger*, No. 06-CV-15343 (RWS). From late 2007 to 2009, final judgments were entered against all three of the defendants in that action. The final judgments ordered that the disgorgement and civil penalties paid by the individual defendants be deposited into the Tyco CRIS Account. As of December 2010, the Tyco CRIS Account's balance was approximately \$56.1 million. The final judgments entered in these matters provided that the Commission may propose a plan to distribute the funds in the Tyco CRIS Account subject to the Court's approval, and that such plan may provide that the funds be distributed pursuant to the SEC Fair Fund provisions of Section 308(a) of the Sarbanes-Oxley Act of 2002, 15 U.S.C. § 7246(a). On August 5, 2009, the Commission submitted its Motion to Establish a SEC Fair Fund and Appoint a Fund Administrator. On August 19, 2009, this Court granted the Commission's motion and entered an Order Establishing a SEC Fair Fund and Appointing a Fund Administrator ("Order"). The SEC Fair Fund consists of all of the funds in the Tyco CRIS Account, together with any funds added to that account prior to any distribution of the SEC Fair Fund, plus accrued interest. The Order also appointed The Garden City Group, Inc. ("GCG") to serve as the Fund Administrator ("Fund Administrator") to assist in developing a Plan of Distribution of the SEC Fair Fund pursuant to which monies in the SEC Fair Fund will be distributed to investors harmed by the violations alleged in the Complaint. The Order also authorizes the Fund Administrator to oversee the administration of claims and the distribution of the SEC Fair Fund pursuant to the terms of the Plan of Distribution, subject to oversight by the Court.

The Fund Administrator, in consultation with the Commission staff, prepared the Plan of Distribution, and the Commission submitted the Plan of Distribution to this Court for its approval. The Court approved the Plan of Distribution on November 23, 2010.

**Who is Eligible for Compensation**

If you purchased Tyco common stock between December 1, 1997 and March 13, 2003, inclusive, you may be eligible for full or partial recovery of losses you incurred.

**How to Obtain Compensation**

The SEC Fair Fund is separate and independent from the settlement fund previously established in the Tyco International Ltd. Securities Litigation (the "Tyco Class Action"), the securities class action involving Tyco, which was brought in the United States District Court for the District of New Hampshire. However, like the class action settlement, the SEC Fair Fund relates to purchases of Tyco common stock, and the Recovery Period for the SEC Fair Fund (December 1, 1997 through March 13, 2003) overlaps with the class period in the Tyco Class Action (December 13, 1999 to June 7, 2002). **Therefore, if you submitted a Proof of Claim form in connection with a claim that was approved by the Court in the Tyco Class Action, you do not need to submit another Proof of Claim form for those same purchases. If you engaged in additional purchases of Tyco common stock during the Recovery Period, including the periods of December 1, 1997 through December 12, 1999, and June 8, 2002 through March 13, 2003, that were not approved by the Court in the Tyco Class Action, you must submit a Proof of Claim form to be eligible to recover for those purchases.**

Submit completed Proof of Claim forms either directly through the SEC Fair Fund's website: [www.tycosecsettlement.com](http://www.tycosecsettlement.com) or to:

**SEC v. Tyco International Ltd. Fair Fund  
c/o The Garden City Group, Inc.  
Fund Administrator  
P.O. Box 9382  
Dublin, OH 43017-4282**

If you have any questions, you may call (800) 810-5638 in the United States, send an email to [Questions@tycosecsettlement.com](mailto:Questions@tycosecsettlement.com), or visit [www.tycosecsettlement.com](http://www.tycosecsettlement.com).