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This is in response to the April 29, 2015 RFAI regarding the Connected organization named in the amended Statement of Organization filed on 4/23/2015 as the result of a merger between Ikaria and Mallinckrodt. Please refer to the Form 99 filed by Mallinckrodt PAC (Committee ID # C00569152) on 10/30/2014 for a detailed explanation of why the Ludlow Corporation is the appropriate connected organization for the Mallinckrodt LLC PAC. As of April 16, 2015, Mallinckrodt completed its purchase of Ikaria and the PACs of the two committees were affiliated. For the same reasons cited in the Form 99 filed by Mallinckrodt on 10/30/2014, by virtue of this acquisition of Ikaria by Mallinckrodt, the Ludlow Corporation is now the connected organization of both Ikaria PAC and Mallinckrodt PAC

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