



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3030

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

May 27, 2010

Robert M. Davis  
Chief Financial Officer  
Baxter International, Inc.  
One Baxter Parkway  
Deerfield, Illinois 60015

**Re: Baxter International, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2009**  
**Filed February 22, 2010**  
**File No. 001-04448**

Dear Mr. Davis:

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

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief