



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

DIVISION OF  
CORPORATION FINANCE

May 10, 2017

Via E-mail

José E. Almeida  
Chairman and Chief Executive Officer  
Baxter International Inc.  
One Baxter Parkway  
Deerfield, Illinois 60015

**Re: Baxter International Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2016  
Filed February 23, 2017  
File No. 1-04448**

Dear Mr. Almeida:

We refer you to our comment letter dated March 31, 2017, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Amanda Ravitz  
Assistant Director  
Division of Corporation Finance