

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

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