



DIVISION OF  
CORPORATION FINANCE

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

April 9, 2021

James K. Saccaro  
Executive Vice President and Chief Financial Officer  
Baxter International Inc.  
One Baxter Parkway  
Deerfield, Illinois 60015

**Re: Baxter International Inc.**  
**Registration Statement on Form S-4**  
**Filed April 7, 2021**  
**File No. 333-255088**

Dear Mr. Saccaro:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Tim Buchmiller at (202) 551-3635 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Ari B. Blaut, Esq.