



DIVISION OF  
CORPORATION FINANCE

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

April 15, 2011

Via E-mail

Martin M. Ellen  
Executive Vice President and Chief Financial Officer  
Dr Pepper Snapple Group, Inc.  
5301 Legacy Drive  
Plano, TX 75024

**Re: Dr Pepper Snapple Group, Inc.**  
**Form 10-K**  
**Filed February 22, 2011**  
**File No. 001-33829**

Dear Mr. Ellen:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ Pamela Howell  
for

John Reynolds  
Assistant Director