

March 14, 2023

(Via email to rule-comments@sec.gov)  
Vanessa A. Countryman  
Office of the Secretary  
U.S. Securities and Exchange Commission  
100 F Street NE  
Washington DC 20549-1090


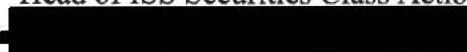
Re: *In the Matters of Baxter International Inc., et al.*, Administrative Proceeding File Nos. 3-20781, 3-20782, and 3-20783

Dear Ms. Countryman:

Securities Class Action Services, LLC (a subsidiary of Institutional Shareholder Services Inc. and referred to herein as “ISS SCAS”) submits these comments on the Securities and Exchange Commission’s Proposed Plan of Distribution in the *Matters of Baxter International Inc., Jeffrey Schaible, and Scott Bohaboy*, Administrative Proceeding File Nos. 3-20781, 3-20782, and 3-20783 (the “Proposed Plan”).

In submitting these comments, ISS SCAS incorporates by reference our previous comments in the *Matter of Magna Chip, et al.*, File No. 3-17956 and the *Matters of Weatherford International PLC, et al.*, File Nos. 3-17582 and 3-17628 (together, the “Magna Chip and Weatherford Plans”). The language in Paragraphs 83 and 84 of the Proposed Plan regarding Third-Party Filers is identical to the language contained in the Magna Chip and Weatherford Plans. Accordingly, ISS SCAS raises the same concerns and provides the same comments, as previously submitted.

Sincerely,

  
Ivar Eilertsen  
Managing Director  
Head of ISS Securities Class Actions Services  


---

**INSTITUTIONAL SHAREHOLDER SERVICES INC.**

702 King Farm Boulevard Suite 400  
Rockville, MD 20850

ISSGOVERNANCE.COM/SCAS