



DIVISION OF
CORPORATION FINANCE
Mail Stop 3030

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

May 27, 2010

Robert M. Davis
Chief Financial Officer
Baxter International, Inc.
One Baxter Parkway
Deerfield, Illinois 60015

Re: Baxter International, Inc.
Form 10-K for the fiscal year ended December 31, 2009
Filed February 22, 2010
File No. 001-04448

Dear Mr. Davis:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief