



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

DIVISION OF
CORPORATION FINANCE

Mail Stop: 3561

May 1, 2017

Via E-Mail

Martin M. Ellen
Chief Financial Officer
Dr Pepper Snapple Group Inc.
5301 Legacy Drive,
Plano, Texas 75024

**Re: Dr Pepper Snapple Group, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2016
Filed February 14, 2017
File No. 001-33829**

Dear Mr. Ellen:

We have completed our review of your filing. 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/Craig Arakawa

Craig Arakawa
Branch Chief
Office of Beverages, Apparel, and
Mining