

Baxter

July 1, 2004

2520043381262

U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, NW, Suite N-1513
Washington, D.C. 20210

Dear Sir or Madam:

This letter constitutes a statement as described in Section 2520.104-23 of the Department of Labor Regulations under the Delinquent Filer Voluntary Compliance Program ("DFVC Program") on behalf of Baxter International Inc. ("Baxter") for the following top hat plans.

Employer Name and Address

Baxter International Inc.
One Baxter Parkway
Deerfield, Illinois 60015

Employer Identification Number

36-0781620

Baxter maintains the following plans primarily for the purpose of providing deferred compensation for a select group of management of highly compensated employees.

The Plans

1. The International Retirement Plan of Baxter International Inc.
Number of Participants: 9
2. Baxter World Trade Corporation International Retirement Plan
Number of Participants: 3
3. Baxter International Inc. and Subsidiaries Deferred Compensation Plan, including the Baxter International Inc. and Subsidiaries Incentive Investment Excess Plan previously merged into the Deferred Compensation Plan; Number of Participants: 124
4. Baxter International Inc. and Subsidiaries Supplemental Pension Plan
Number of Participants: 297

Baxter

As required under the DFVC Program, the latest Form 5500 along with a check made payable to the U.S. Department of Labor in the amount of \$750 were sent to the DFVC Program at the Employee Benefits Security Administration.

Please do not hesitate to call me at (847) 948-4190 if you have any questions or concerns.

Sincerely,



Ann M. Donohue
Corporate Counsel
Baxter International In

SEYFARTH
ATTORNEYS
SHAW

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