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Angela Stephens Sr. VP - Controller

August 10, 2010

via e-mail: director@fasb.org

Mr. Russell Golden Technical Director Financial Accounting Standards Board 301 Merritt 7 P.O. Box 5116 Norwalk, CT 06856-5116

File Reference: No. 1840-100 Proposed Accounting Standards Update of Topic 450, *Disclosure of Certain Loss Contingencies*

Dear Mr. Golden

Dr Pepper Snapple Group, Inc. ("DPSG") appreciates the opportunity to comment on the July 20, 2010 Proposed Accounting Standards Update of Topic 450, *Contingencies*. We are currently considering the revised draft and respectfully request that the comment period be extended an additional 60 days in order to give our team sufficient time to complete our evaluation and prepare an appropriate response.

Please feel free to contact me at 972-673-5762 or angela.stephens@dpsg.com if you have any questions.

Respectfully submitted,

Angela Stephens

Senior Vice President – Controller Dr Pepper Snapple Group, Inc.