**DR PEPPER SNAPPLE GROUP, INC. AND SALT MERGER SUB, INC.**

**FORM OF TAX REPRESENTATION LETTER**

January 29, 2018

McDermott Will & Emery LLP

500 North Capitol Street, N.W.

Washington, D.C. 20001

Ladies and Gentlemen:

In connection with the opinion (the “Tax Opinion”) to be delivered by McDermott Will & Emery LLP, an Illinois limited liability partnership (“McDermott”), pursuant to Section 8.02(c) of the Agreement and Plan of Merger (the “Merger Agreement”) dated as of January 29, 2018 among Dr Pepper Snapple Group, Inc., a Delaware corporation (“DPSG”), Salt Merger Sub, Inc., a Delaware corporation (“Merger Sub”), and Maple Parent Holdings Corp., a Delaware corporation (“Maple Parent”), the undersigned, officers of DPSG and Merger Sub, respectively, are making representations in this letter on behalf of DPSG and Merger Sub, respectively.  Pursuant to the Merger Agreement,(1) Merger Sub will merge with and into Maple Parent with Maple Parent surviving as a wholly-owned direct subsidiary of DPSG (the “Merger”).  Recognizing that (i) McDermott will rely on the following representations in delivering the Tax Opinion and (ii) the Tax Opinion may not accurately describe the consequences of the Merger if any of the following representations are not accurate in all respects as of the Closing, DPSG and Merger Sub hereby represent and certify after due inquiry and investigation that (1) to the extent the following representations relate to DPSG and Merger Sub, such representations are true, correct and complete in all respects as of the date hereof and will continue to be true, correct and complete in all respects at all times up to and including the Effective Time, and (2) to the extent the following representations relate to Maple Parent, DPSG and Merger Sub each believes such representations are true, correct and complete in all respects as of the date hereof and will continue to be true, correct and complete in all respects at all times up to and including the Effective Time:

1.              Determination of the consideration to be issued in the Merger to the shareholders of Maple Parent was the result of an arm’s-length negotiation between the managements of DPSG and Maple Parent.  The fair market value of the DPSG Common Stock to be received by each shareholder of Maple Parent will be approximately equal to the fair market value of the outstanding common stock of

(1)  References to the Merger Agreement contained in this “Tax Representation Letter” include, unless the context otherwise requires, each document attached thereto as an exhibit or annex.  All capitalized terms used herein and not otherwise defined have the meaning ascribed to them in the Merger Agreement.

E-2-1

Maple Parent (“Maple Parent Common Stock”) surrendered by such shareholder in the Merger.

2.              In connection with the Merger, no Maple Parent Common Stock will be acquired by DPSG, any Person related to DPSG (within the meaning of Treasury Regulations Section 1.368-1(e)(4)) (an “DPSG Related Person”) or any Person acting as agent or intermediary for any of them for any consideration other than DPSG Common Stock and, where applicable, cash in lieu of fractional share interests.

3.              In the Merger, all of the shares of Maple Parent Common Stock will be exchanged solely for DPSG Common Stock.  At the time of the Merger, Maple Parent will not have outstanding any warrants, options, convertible securities, or any other type of right pursuant to which any Person could acquire stock in Maple Parent, or, following the Merger, stock in DPSG that, if exercised or converted, would affect DPSG’s acquisition or retention of 100% ownership of Maple Parent. Further, no liabilities of Maple Parent or of the holders of Maple Parent Common Stock immediately prior to the Merger (the “Maple Parent Shareholders”) will be assumed by DPSG, nor, to the best knowledge of the management of DPSG and Merger Sub, will any Maple Parent Common Stock be subject to any liabilities.

4.              Following the Merger, DPSG will cause Maple Parent to hold within the meaning of Treasury Regulations Section 1.368-2(j)(3)(iii) at least 90% of the fair market value of its net assets and at least 70% of the fair market value of its gross assets held immediately prior to the Merger (in each case, for the avoidance of doubt, without regard to cash of Maple Parent acquired pursuant to the Maple Parent Restructuring that is distributed in transfers described in Treasury Regulations Section 1.368-2(k)) and at least 90% of the fair market value of the net assets, and at least 70% of the fair market value of the gross assets, of Merger Sub held immediately prior to the Merger.  For purposes of this representation, amounts paid by Maple Parent or Merger Sub to the Maple Parent Shareholders who receive cash or other property, amounts used by Maple Parent or Merger Sub to pay reorganization expenses and all redemptions and distributions (except for regular, normal dividends to the Maple Parent Shareholders) made by Maple Parent will be included as assets of Maple Parent or Merger Sub, respectively, immediately prior to the Merger.

5.              Following the Merger, DPSG will continue, or cause to be continued, Maple Parent’s historic business or use, or cause to be used, a significant portion of Maple Parent’s historic business assets in a business either directly or through one or more members of DPSG’s qualified group (within the meaning of Treasury Regulations Section 1.368-1(d)(4)(ii)) or one or more partnerships in which DPSG and members of its qualified group own an aggregate interest representing a significant interest in such business or have active and substantial management functions as partners in such business (each within the meaning of Treasury Regulations Section 1.368-1(d)(4)(iii)(B)).

E-2-2

6.              DPSG has no plan or intention to (a) cause Maple Parent (i) to liquidate, (ii) to merge with or into another corporation (or to convert Maple Parent into a “disregarded entity” within the meaning of Treasury Regulations Section 301.7701-3) after the Effective Time or (iii) to sell, distribute or otherwise dispose of any of its assets or the assets of Merger Sub (other than dispositions made in the ordinary course of business or described in Section 368(a)(2)(C) or Treasury Regulations Section 1.368-2(k)); or (b) sell or otherwise dispose of the stock of Maple Parent (or cause such sale or disposition), provided that, in the case of any disposition described in Section 368(a)(2)(C) or Treasury Regulations Section 1.368-2(k), the foregoing representations in this Representation #6 shall apply to any transferee that is a member of DPSG’s qualified group (within the meaning of Treasury Regulations Section 1.368-1(d)(4)(ii)).

7.              Except pursuant to share repurchases that are made on the open market, through a broker at the then-prevailing market price pursuant to a stock repurchase program described in Revenue Ruling 99-58, 1999-2 C.B. 701, there is no plan or intention in connection with the Merger, for DPSG, any DPSG Related Person or any Person acting as agent or intermediary for any of them to purchase, exchange, redeem or otherwise acquire (directly or indirectly and including by derivative transactions such as an equity swap which would have the economic effect of a transfer of ownership) any DPSG Common Stock issued to holders of Maple Parent Common Stock in the Merger, including, for example, in transactions that would reduce the ownership of the Maple Parent Shareholders of DPSG Common Stock issued in the Merger to a number of shares having an aggregate fair market value, as of the Effective Time, of less than 40% of the total fair market value of all of the shares of Maple Parent Common Stock immediately prior to the Effective Time.

8.              Except as otherwise provided in the Merger Agreement or any agreement or document described therein (collectively, the “Transaction Documents”), each of DPSG and Merger Sub and, to the best knowledge of the management of DPSG and Merger Sub, DPSG’s shareholders, Maple Parent and the Maple Parent Shareholders will pay its respective expenses, if any, incurred in connection with the Merger. All expenses of the Maple Parent Shareholders, determined as of immediately before the Merger, that are paid by DPSG, if any, will be “solely and directly related” (within the meaning of Revenue Ruling 73-54, 1973-1 C.B. 187) to the Merger.

9.              Neither DPSG nor Merger Sub is an investment company as defined in Section 368(a)(2)(F)(iii) and (iv) of the Code or under the jurisdiction of a court in a title 11 or similar case within the meaning of Section 368(a)(3)(A) of the Code.

10.       At the Effective Time of the Merger, DPSG will own all of the issued and outstanding stock Merger Sub.  Prior to the Merger, Merger Sub will not have outstanding any warrants, options, convertible securities, or any other type of right pursuant to which any Person could acquire stock in Merger Sub, or, following the Merger, stock in Maple Parent that, if exercised or converted, would

E-2-3

affect DPSG’s acquisition or retention of 100% ownership of Maple Parent.  Merger Sub was formed by DPSG solely for the purpose of engaging in the Merger and has not, since its formation, owned any assets, other than assets with nominal value, incurred any indebtedness for money borrowed, issued stock or any other equity to any Person other than DPSG, or engaged in any trade or business activities or operations (other than entering into the Merger Agreement or executing any Transaction Document).

11.       DPSG has no plan or intention to cause or permit Maple Parent to alter the terms of the Maple Parent Common Stock, to issue additional shares of Maple Parent stock or to grant any warrants, options, convertible securities or any other type of right pursuant to which any Person could acquire stock of Maple Parent that, if exercised or converted, would result in DPSG not having 100% ownership of Maple Parent.

12.       There is no intercorporate indebtedness existing between DPSG and Maple Parent or between Merger Sub and Maple Parent.

13.       Merger Sub will have no liabilities assumed by Maple Parent, and will not transfer to Maple Parent any assets subject to liabilities, in the Merger.

14.       None of the compensation to be received by any shareholder-employee of Maple Parent will be separate consideration for, or allocable to, any of such Person’s shares of Maple Parent Common Stock; none of the shares of DPSG Common Stock to be received by any shareholder-employee of Maple Parent in the Merger will be separate consideration for, or allocable to, any past or future services; and the compensation to be paid to any shareholder-employee after the Merger will be for services actually rendered and will be commensurate with amounts paid to third parties bargaining at arm’s-length for similar services.

15.       The Merger is being effected for bona fide business reasons, as described in the Form 8-K, Current Report, of DPSG filed on January 29, 2018 (with the Transaction Documents, collectively, the “Project Sea Salt Documents”).

16.       The information relating to the Merger and all related transactions (including, but not limited to, all representations, warranties, covenants and undertakings) set forth in the Project Sea Salt Documents, insofar as such information relates to Maple Parent or the plans or intentions of Maple Parent set forth in the Project Sea Salt Documents are true, correct and complete in all material respects.

17.       The Transaction Documents (including all exhibits and attachments thereto) represent the full and complete agreement between DPSG, Merger Sub, and Maple Parent regarding the Merger, and there are no other written or oral agreements regarding the Merger between Maple Parent, on the one hand, and DPSG and/or Merger Sub, on the other.  The Merger will be consummated pursuant to the terms of the Merger Agreement, and none of the material terms and conditions thereof has been or will be waived or modified.

E-2-4

18.       The payment of cash in lieu of fractional shares of DPSG Common Stock in the Merger is solely for the purpose of avoiding the expense and inconvenience to DPSG of issuing fractional shares, if any, and does not represent separately bargained-for consideration, and the total cash consideration that will be paid to the shareholders of Maple Parent in lieu of fractional shares of DPSG Common Stock will represent less than 1 percent of the total value of the consideration to be issued in the Merger to the Maple Parent Shareholders.  The fractional share interests of each Maple Parent Shareholder will be aggregated, and no Maple Parent Shareholder will receive cash in an amount equal to or greater than the value of one full share of DPSG Common Stock

19.       DPSG Common Stock entitles the holder to vote for the election and the removal of the board of directors of DPSG.

20.       Following the Merger, DPSG will comply, and will cause Maple Parent to comply, with the record-keeping and information filing requirements of Treasury Regulations Sections 1.351-3 and 1.368-3.

21.       DPSG will not take any position on any federal, state or local income or franchise Tax Return, or take any other tax reporting position, that is inconsistent with the treatment of the Merger as a “reorganization” within the meaning of Section 368(a) of the Code and an exchange described in Section 351(a) of the Code.

22.       None of the stock of Maple Parent to be transferred in connection with the Merger is “section 306 stock” within the meaning of section 306(c).

23.       The Maple Parent Shareholders will not retain any rights in the Maple Parent Common Stock transferred to DPSG pursuant to the Merger.

24.       There will be no indebtedness created in favor of the Maple Parent Shareholders as a result of the Merger.

25.       There is no plan or intention on the part of DPSG to redeem or otherwise reacquire any DPSG stock issued to the Maple Parent Shareholders pursuant with the Merger.

26.       The transfer of the property to DPSG in the Merger will occur pursuant to a plan agreed upon before the Merger in which the rights of the parties are defined.

27.       Taking into account any issuance of additional DPSG stock; any issuance of DPSG stock for services; the exercise of any stock rights, warrants, or subscriptions; and the sale, exchange, transfer by gift, or other disposition of any of the stock in DPSG received in the Merger, the Maple Parent Shareholders will be in “control” of DPSG within the meaning of section 368(c) immediately after the Merger.

28.       DPSG will not be an investment company within the meaning of section 351(e)(1) and Treasury Regulations Section 1.351-1(c)(1)(ii).  Specifically, at the time of

E-2-5

the Merger, DPSG will not be regulated investment company, a real estate investment trust, or a corporation more than 80 percent of the assets of which are stock or securities held for investment or are interests in regulated investment companies or real estate investment trusts.

29.       The aggregate fair market value of the Maple Parent Common Stock that will be transferred by the Maple Parent Shareholders to DPSG will equal or exceed the aggregate adjusted basis of such stock immediately after the Merger.

30.       The total fair market value of the Maple Parent Common Stock that will be transferred by the Maple Parent Shareholders to DPSG pursuant to the Merger will exceed zero.  The fair market value of the assets of DPSG will exceed the amount of its liabilities immediately after the Merger.

31.       At the time of the Merger, no Maple Parent Shareholder will be under the jurisdiction of a court in a title 11 or similar case (within the meaning of section 368(a)(3)(A)), and the stock or securities received in the exchange will not be used to satisfy indebtedness of any Maple Parent Shareholder.

32.       At the time of the Merger, DPSG will not be a “personal service corporation” within the meaning of section 269A.

33.       The Merger is not the result of the solicitation by a promoter, broker or investment house.

34.       No stock of DPSG or of Merger Sub will be placed in escrow or issued under a contingent stock arrangement.

35.       To the best knowledge of DPSG and Merger Sub, no Maple Parent Shareholder will own any stock of DPSG at the time the Special Dividend is declared and, consequently, no portion of the Special Dividend will be paid to any Maple Parent Shareholder.

36.       The individuals executing this letter are authorized to make all of the representations set forth herein on behalf of DPSG and Merger Sub, respectively.

E-2-6

We understand that McDermott will rely, without further inquiry, on this representation letter in rendering its opinion as to certain U.S. federal income tax consequences of the Merger.  We will promptly and timely inform you if, after signing this representation letter, we have reason to believe that any of the facts described herein or any of the representations made in this representation letter are or have become untrue, incorrect or incomplete in any respect.

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E-2-7