



## Reconciliation of GAAP and Non-GAAP Financial Measures Relating to Q4 2009 Earnings Release Conference Call Held on Feb. 25, 2010

### DR PEPPER SNAPPLE GROUP, INC. RECONCILIATION OF GAAP AND NON-GAAP INFORMATION For the Three and Twelve Months Ended December 31, 2009 and 2008 (Unaudited)

The company reports its financial results in accordance with U.S. GAAP. However, management believes that certain non-GAAP measures that reflect the way management evaluates the business may provide investors with additional information regarding the company's results, trends and ongoing performance on a comparable basis. Specifically, investors should consider the following with respect to our quarterly and year-end results:

**Net sales and Segment Operating Profit, as adjusted:** Net sales and Segment Operating Profit exclude the loss of Hansen product distribution and are on a currency neutral basis.

For the Three Months Ended December 31, 2009				
	Beverage Concentrates	Packaged Beverages	Latin America Beverages	Total
Percent change				
Net sales, as reported	7%	(4)%	3%	(1)%
Impact of loss of Hansen product distribution	-	3%	7%	1%
Impact of foreign currency	(1)%	(1)%	-	-
Net sales, as adjusted	6%	(2)%	10%	-

For the Three Months Ended December 31, 2009				
	Beverage Concentrates	Packaged Beverages	Latin America Beverages	Total
Percent change				
Segment Operating Profit, as reported	(3)%	19%	63%	6%
Impact of loss of Hansen product distribution	-	4%	23%	2%
Impact of foreign currency	(1)%	(3)%	-	(2)%
Segment Operating Profit, as adjusted	(4)%	20%	86%	6%

For the Twelve Months Ended December 31, 2009				
	Beverage Concentrates	Packaged Beverages	Latin America Beverages	Total
Percent change				
Net sales, as reported	8%	(5)%	(15)%	(3)%
Impact of loss of Hansen product distribution	-	5%	4%	4%
Impact of foreign currency	1%	-	15%	1%
Net sales, as adjusted	9%	-	4%	2%

For the Twelve Months Ended December 31, 2009				
	Beverage Concentrates	Packaged Beverages	Latin America Beverages	Total
Percent change				
Segment Operating Profit, as reported	10%	19%	(37)%	10%
Impact of loss of Hansen product distribution	-	11%	5%	4%
Impact of foreign currency	-	1%	25%	3%
Segment Operating Profit, as adjusted	10%	31%	(7)%	17%

**DR PEPPER SNAPPLE GROUP, INC.**  
**RECONCILIATION OF GAAP AND NON-GAAP INFORMATION (Continued)**  
**For the Three and Twelve Months Ended December 31, 2009 and 2008**  
**(Unaudited)**

2009 Effective tax rate excluding certain items: 1) the net gain related to the Hansen contract termination payment as well as the sale of certain distribution rights in 2009 and 2) certain separation-related tax items in 2009.

	For the Three Months Ended December 31, 2009			For the Twelve Months Ended December 31, 2009			
	As Reported	Adjustments	As Adjusted	As Reported	Net Gain on Hansen Termination and Sale of Certain Intangible Assets	Separation- Related Tax Items	As Adjusted
	Income before provision for income taxes and equity in earnings of unconsolidated subsidiaries	\$ 164	\$ -	\$ 164	\$ 868	\$ (62)	\$ (16)
Provision for income taxes	50	-	50	315	(23)	(3)	289
Income before equity in earnings of unconsolidated subsidiaries	\$ 114	\$ -	\$ 114	\$ 553	\$ (39)	\$ (13)	\$ 501

Diluted EPS excluding certain items: Reported EPS adjusted for: 1) the net gain related to the Hansen contract termination payment as well as the sale of assets in 2009, 2) certain separation-related tax items in 2009 and 3) restructuring costs in 2008.

	For the Three Months Ended December 31, 2009			For the Twelve Months Ended December 31, 2009		
	2009	2008	Percent Change	2009	2008	Percent Change
	Reported Diluted EPS	\$ 0.44	\$ (2.44)	NM	\$ 2.17	\$ (1.23)
Net gain on Hansen termination and sale of certain intangible assets	-	-		(0.15)	-	
Impairment of goodwill and intangible assets	-	2.74		-	2.74	
Restructuring costs	-	0.06		-	0.14	
Transaction and other one time separation costs	-	0.01		-	0.08	
Bridge loan fees and expenses	-	-		-	0.06	
Separation-related tax items	-	0.02		(0.05)	0.06	
Diluted EPS, excluding certain items	\$ 0.44	\$ 0.39	12.8%	\$ 1.97	\$ 1.85	6%

Net capital spending is defined as the sum of purchases of property, plant and equipment less proceeds from disposals of property, plant and equipment.

	December 31,	
	2009	2008
Purchases of property, plant and equipment	\$ 317	\$ 304
Proceeds from disposals of property, plant and equipment	5	4
Net capital spending	\$ 312	\$ 300