

Tax Basis Information for US Holders of Cadbury Schweppes Shares

As a result of the demerger of the Cadbury Schweppes plc Americas Beverages business to Dr Pepper Snapple Group, Inc. (DPSG), holders of Cadbury Schweppes ordinary shares or Cadbury Schweppes ADRs received Cadbury plc (Cadbury) ordinary shares or Cadbury ADRs and Cadbury beverage shares on 2 May 2008 and, upon cancellation of the Cadbury beverage shares, received DPSG common stock on 7 May 2008 (Distribution).

The following is information relating to how you, as a US Holder, determine your tax basis in the Cadbury ordinary shares or Cadbury ADRs and DPSG common stock received by you in the Distribution for US federal income tax purposes. It is for general information only and does not purport to be a complete description.

You are a "US Holder" if you are for US federal income tax purposes: (i) a citizen or resident of the United States; (ii) a corporation (or an entity treated for US federal income tax purposes as a corporation) created or organized under the laws of the United States or of any state thereof or the District of Columbia; (iii) an estate the income of which is subject to US federal income tax regardless of its source; or (iv) a trust if (a) (I) a court within the United States is able to exercise primary supervision over the trust, and (II) one or more US persons have authority to control all substantial decisions of the trust, or (b) the trust has made an election under applicable Treasury regulations to be treated as a US person.

As a result of the Distribution, Cadbury Schweppes shareowners received for every 100 Cadbury Schweppes ordinary shares they held:

- 64 Cadbury ordinary shares, and
- 36 Cadbury beverage shares.

Cadbury beverage shares were not listed and not tradable, and were cancelled on 7 May 2008. In exchange for every 36 Cadbury beverage shares held, 12 shares of DPSG common stock were received.

As a result of the Distribution, Cadbury Schweppes ADR holders received for every 100 Cadbury Schweppes ADRs they held:

- 64 Cadbury ADRs, and
- 144 Cadbury beverage shares.

Cadbury beverage shares were not listed and not tradable, and were cancelled on 7 May 2008. In exchange for every 144 Cadbury beverage shares held, 48 shares of DPSG common stock were received.

If you did not receive Cadbury ordinary shares or Cadbury ADRs and DPSG common stock (in exchange for the cancellation of the Cadbury beverage shares), this notice does not apply to you and you may disregard it. Moreover, this notice does not apply to persons who sold or disposed of their Cadbury Schweppes ordinary shares or Cadbury Schweppes ADRs prior to 6pm (London time) on 1 May 2008.

Consult your tax advisor

The information contained in this notice represents a general explanation of the application of certain existing US federal income tax laws and regulations relating to certain aspects of the Distribution. It does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of US Holders.

You are urged to consult your own tax advisors as to the specific tax consequences to you of the receipt of Cadbury beverage shares, Cadbury ordinary shares, Cadbury ADRs and DSPG common stock including the effect of any state, local and non US tax laws and the determination of your tax basis in the Cadbury ordinary shares or Cadbury ADRs and DSPG common stock (e.g., in situations where blocks of Cadbury Schweppes ordinary shares or Cadbury Schweppes ADRs were acquired on different dates and/or at different prices, etc).

We also urge you to read the DSPG Information Statement. The document was sent to shareowners and is available on the SEC's website at www.sec.gov and on DSPG's website at www.drpeppersnapplegroup.com.

US Holders: US Internal Revenue Service Private Letter Ruling

Cadbury Schweppes received a private letter ruling from the US Internal Revenue Service ("IRS") that, subject to the representations and limitations therein, the receipt of Cadbury ordinary shares and DSPG common stock will qualify for non-recognition treatment under sections 355 and 368(a)(1)(F) of the US Internal Revenue Code of 1986, as amended. Under such treatment, a US Holder of Cadbury Schweppes ordinary shares or Cadbury Schweppes ADRs will not incur US federal income tax upon the receipt of Cadbury ordinary shares or Cadbury ADRs and DSPG common stock, except that a US Holder will have gain or loss equal to the difference between any cash received in lieu of a fractional share of Cadbury ordinary shares, Cadbury ADRs or DSPG common stock, as the case may be, and the tax basis of such fractional share. The general approach in the private letter ruling issued by the IRS is to disregard the issuance and subsequent cancellation of the Cadbury beverage shares as transitory and without effect for US federal income tax purposes.

Tax Basis Information

For US federal income tax purposes, the general rule contained in the US Treasury regulations is that if a shareholder of a distributing corporation (Cadbury) receives stock of a controlled corporation (DSPG) in a transaction qualifying for non-recognition treatment under Code section 355, a portion of the shareholder's aggregate tax basis in the distributing corporation stock is allocated to the controlled corporation stock. The allocation is based on the respective fair market values of the distributing corporation stock and the controlled corporation stock, in each case, immediately after the receipt of the controlled corporation stock. Under this approach, a US Holder's aggregate tax basis in its Cadbury Schweppes ordinary shares or Cadbury Schweppes ADRs would be allocated between the Cadbury ordinary shares or Cadbury ADRs and the DSPG common stock received by the US Holder based on their respective fair market values on 7 May 2008 (the date of receipt of the DSPG common stock by US Holders).

Further, a proportionate amount of the aggregate tax basis allocated to the Cadbury ordinary shares, Cadbury ADRs or DSPG common stock, as the case may be, must be allocated to any fractional shares of Cadbury ordinary shares, Cadbury ADRs or DSPG common stock, as the case may be, for purposes of determining any gain or loss resulting from the sale of such fractional shares on behalf of US Holders as a result of the Distribution. For each type of shares, the allocation of tax basis to a fractional share would be determined by multiplying the aggregate tax basis for such shares by a fraction the numerator of which is the amount of the fractional share and the denominator of which is the total amount of shares (including the fractional share).

In the event that prior to 7 May 2008 but after the Cadbury ordinary shares or Cadbury ADRs were issued on 2 May 2008, a US Holder disposed of its Cadbury ordinary shares or Cadbury ADRs, the proper tax basis allocation for US federal income tax purposes is not addressed by the general rule set forth above. One approach would be to follow the general rule and allocate tax basis using the respective fair market values of the Cadbury ordinary shares or Cadbury ADRs and the DPSG common stock on 7 May 2008. An alternative approach would be to allocate tax basis using the respective fair market values of the Cadbury ordinary shares or Cadbury ADRs and the right to receive DPSG common stock (through cancellation of Cadbury beverage shares) on the date of disposition by you of the Cadbury ordinary shares or Cadbury ADRs. To the extent that fractional shares of Cadbury ordinary shares or Cadbury ADRs were sold on behalf of US Holders prior to 7 May 2008, either of these approaches could be used for purposes of allocating tax basis to such fractional shares.

Allocation Percentages

Under the general tax basis allocation rule described above, a US Holder's aggregate tax basis in its Cadbury Schweppes ordinary shares or Cadbury Schweppes ADRs would be allocated between the Cadbury ordinary shares or Cadbury ADRs and DPSG common stock received by such US Holder based on the following allocation percentages:

Cadbury Shareholders:

- (1) 72.782 % to Cadbury ordinary shares
- (2) 27.218 % to DPSG common stock

Cadbury ADR holders:

- (1) 72.776 % to Cadbury ADRs
- (2) 27.224 % to DPSG common stock

The allocation percentages were determined using the fair market value of each of the Cadbury ordinary shares, Cadbury ADRs and DPSG common stock on 7 May 2008 (the date of receipt of the DPSG common stock by US Holders) on the basis of the midpoint of the highest and lowest quoted selling prices on such date on the London Stock Exchange (in the case of Cadbury ordinary shares) or on the New York Stock Exchange (in the case of Cadbury ADRs and DPSG common stock). These midpoints are: (i) Cadbury ordinary shares: US\$ 12.69 (based on an exchange rate of 1.9728 USD per 1 GBP), (ii) Cadbury ADRs: US\$ 50.725, and (iii) DPSG common stock: US\$ 25.30. You should be aware, however, that there is no definitive guidance under existing US federal income tax law as to the proper approach or method for determining the fair market value of stock or shares for purposes of this allocation.

Illustrative Examples

Example 1 – Ordinary shares

US Holder ("A") owns 100 Cadbury Schweppes ordinary shares and has a tax basis in those shares of US\$1,000. As a result of the Distribution, A receives 64 Cadbury ordinary shares and 12 shares of DPSG common stock. Using the allocation approach described above, A's basis in the Cadbury ordinary shares and DPSG common stock would be determined as follows:

Tax basis in Cadbury ordinary shares = US\$ 1,000 x 72.782% = US\$ 727.82

Tax basis in DPSG common stock = US\$ 1,000 x 27.218% = US\$ 272.18

Example 2 - ADRs

US Holder ("B") owns 100 Cadbury Schweppes ADRs and has a tax basis in those ADRs of US\$1,000. As a result of the Distribution, B receives 64 Cadbury ADRs and 48 shares of DPSG common stock. Using the allocation approach described above, B's tax basis in the Cadbury ADRs and DPSG common stock would be determined as follows:

Tax basis in Cadbury ADRs = US\$ 1,000 x 72.776% = US\$ 727.76

Tax basis in DPSG common stock = US\$ 1,000 x 27.224% = US\$ 272.24

Example 3 – Fractional Shares

U.S. Holder ("C") owns 120 Cadbury Schweppes ordinary shares and has a tax basis in those shares of US\$1,000. As a result of the Distribution, C should have received 76.8 Cadbury ordinary shares and 14.4 shares of DPSG common stock. Using the allocation approach described above, C's tax basis in the Cadbury ordinary shares and DPSG common stock would be determined as follows:

Tax basis in Cadbury ordinary shares = US\$ 1,000 x 72.782% = US\$ 727.82

Tax basis in DPSG common stock = US\$ 1,000 X 27.218% = US\$ 272.18

After C allocates its basis in the Cadbury Schweppes ordinary shares between the Cadbury ordinary shares and DPSG common stock, C would make a further allocation to the fractional shares of the Cadbury ordinary shares and the DPSG common stock in order to compute gain or loss with respect to the cash received from the sale of the fractional shares (and correspondingly reduce the basis for the remaining Cadbury ordinary shares and DPSG common stock):

Tax basis in fractional Cadbury ordinary share = (US\$ 727.82 / 76.8) x 0.8 = US\$ 7.58

Tax basis in fractional DPSG common stock = (US\$ 272.18 / 14.4) x 0.4 = US\$ 7.56

Final tax basis in Cadbury ordinary shares = US\$ 727.82 – US\$ 7.58 = US\$ 720.24

Final tax basis in DPSG common stock = US\$ 272.18 – US\$ 7.56 = US\$ 264.62

Thus, in this example, C has received 76 Cadbury ordinary shares, 14 shares of DPSG common stock, and cash in lieu of fractional shares.

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TO COMPLY WITH US TREASURY DEPARTMENT CIRCULAR 230, YOU ARE HEREBY NOTIFIED THAT: (A) ANY DISCUSSION OF US FEDERAL TAX ISSUES CONTAINED OR REFERENCED IN THESE MATERIALS IS NOT INTENDED OR WRITTEN TO BE USED, AND CANNOT BE USED BY YOU, FOR THE PURPOSE OF AVOIDING PENALTIES THAT MAY BE IMPOSED ON YOU UNDER THE INTERNAL REVENUE CODE OF 1986, AS AMENDED; (B) ANY SUCH DISCUSSION IS BEING USED IN CONNECTION WITH THE PROMOTION OR MARKETING BY US OF THE MATTERS DESCRIBED HEREIN; AND (C) YOU SHOULD SEEK ADVICE BASED ON YOUR PARTICULAR CIRCUMSTANCES FROM AN INDEPENDENT TAX ADVISOR.