

Mail Stop 3561

April 27, 2006

Mr. Alexander H. Ware
Executive Vice President and Chief Financial Officer
PepsiAmericas, Inc.
4000 Dain Rauscher Plaza, 60 South Sixth Street
Minneapolis, Minnesota 55402

**RE: PepsiAmericas, Inc.
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 6, 2006
File No. 001-15019**

Dear Mr. Ware:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

George F. Ohsiek, Jr.
Branch Chief