



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

January 6, 2009

Robert C. Pohlada
Chief Executive 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 29, 2007
Filed February 27, 2008
File No. 001-15019

Dear Mr. Pohlada:

We have completed our review of your Form 10-K and your letter dated December 2, 2008 and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director