



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

Mail Stop 3561

June 19, 2008

Eric J. Foss
Principal Executive Officer
Bottling Group, LLC
One Pepsi Way
Somers, New York 10589

Re: Bottling Group, LLC
Form 10-K for fiscal year ended December 29, 2007
Filed February 27, 2008
File No. 333-80361-01

Dear Mr. Foss:

We have completed our review of your Form 10-K and your letter dated June 5, 2008 and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director