

Mail Stop 3561

June 6, 2006

Ms. Indra K. Nooyi
President and Chief Financial Officer
PepsiCo, Inc.
700 Anderson Hill Road
Purchase, New York 10577

**RE: PepsiCo, Inc.
 Form 10-K for Fiscal Year Ended December 31, 2005
 Filed February 27, 2006
 Form 10-Q for Quarterly Period Ended March 25, 2006
 File No. 001-1183**

Dear Ms. Nooyi:

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