

Mail Stop 3561

April 4, 2008

Indra K. Nooyi  
Chief Executive Officer  
PepsiCo, Inc.  
700 Anderson Hill Road  
Purchase, NY 10577

**Re: PepsiCo, Inc.  
Form 10-K for Fiscal Year Ended  
December 29, 2007  
Filed February 15, 2008  
File No. 001-01183**

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,

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and  
Health Care Services