

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