

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