



700 Anderson Hill Road Purchase, New York 10577 www.pepsico.com

CYNTHIA A. NASTANSKI
SENIOR VICE PRESIDENT, CORPORATE LAW
AND DEPUTY CORPORATE SECRETARY

May 3, 2016

Via Edgar
Ms. Cecilia Blye
Chief
Office of Global Security Risk
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

RE: PepsiCo, Inc.
Form 10-K for the Fiscal Year Ended December 26, 2015
Filed February 11, 2016
File No. 1-01183
Staff Comment Letter Dated April 22, 2016
Request for Extension

Dear Ms. Blye:

PepsiCo, Inc. hereby respectfully confirms that it plans to provide its response to the comments contained in your letter dated April 22, 2016 by May 20, 2016. This will provide an additional 10 business days from the original due date of May 6, 2016. Please do not hesitate to contact me at (914) 253-3271 if you have any questions.

Sincerely,

/s/ Cynthia A. Nastanski

Cynthia A. Nastanski

cc: John Reynolds, Assistant Director, Division of Corporation Finance
Daniel Leslie, Staff Attorney, Division of Corporation Finance
