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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

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**POST-EFFECTIVE AMENDMENT NO. 1  
TO**

**FORM S-8**

**REGISTRATION STATEMENT  
UNDER  
THE SECURITIES ACT OF 1933**

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**PepsiCo, Inc.**

(Exact name of Registrant as Specified in Its Charter)

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**North Carolina  
(State or Other Jurisdiction of  
Incorporation or Organization)**

**13-1584302  
(I.R.S. Employer  
Identification Number)**

**700 Anderson Hill Road  
Purchase, New York 10577  
(Address of Principal Executive Offices)**

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**PepsiCo Puerto Rico 1165(e) Plan  
(Full Title of the Plan)**

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**Thomas H. Tamoney, Jr.  
Senior Vice President, Deputy General Counsel and Assistant Secretary  
700 Anderson Hill Road  
Purchase, New York 10577  
(914) 253-2000  
(Name and Address and Telephone Number, Including Area Code, of Agent for Service)**

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Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

(Do not check if a smaller reporting company)

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**Explanatory Note**

PepsiCo, Inc. ("PepsiCo") has previously terminated the PepsiCo Puerto Rico 1165(e) Plan (the "Plan"). Accordingly, no further investments may be made under the Plan in shares of PepsiCo's common stock ("Common Stock").

Therefore, this Post-Effective Amendment No. 1 to the Registration Statement on Form S-8 filed on March 5, 2001, File No. 333-56524 (the "Registration Statement"), is being filed to terminate the Registration Statement and deregister any shares of Common Stock and Plan interests previously registered pursuant to the Registration Statement that remain unsold.

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## TABLE OF CONTENTS

[SIGNATURES](#)

[INDEX OF EXHIBITS](#)

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**SIGNATURES**

*The Registrant.* Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Post-Effective Amendment No. 1 to Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Purchase and State of New York, on the 13<sup>th</sup> day of May, 2008.

PepsiCo, Inc.

By: /s/ Thomas H. Tamoney, Jr.

Name: Thomas H. Tamoney, Jr.

Title: Senior Vice President, Deputy General  
Counsel and Assistant Secretary

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 1 to Registration Statement has been signed by the following persons in the capacities and on the dates indicated:

<u>SIGNATURE</u>	<u>TITLE</u>	<u>DATE</u>
* <u>Indra K. Nooyi</u>	Chairman of the Board of Directors and Chief Executive Officer	May 13, 2008
* <u>Richard Goodman</u>	Chief Financial Officer	May 13, 2008
* <u>Peter A. Bridgman</u>	Senior Vice President and Controller (Principal Accounting Officer)	May 13, 2008
* <u>Dina Dublon</u>	Director	May 13, 2008
* <u>Victor J. Dzau</u>	Director	May 13, 2008
* <u>Ray L. Hunt</u>	Director	May 13, 2008
* <u>Alberto Ibarguen</u>	Director	May 13, 2008
* <u>Arthur C. Martinez</u>	Director	May 13, 2008
* <u>Sharon Percy Rockefeller</u>	Director	May 13, 2008
* <u>James J. Schiro</u>	Director	May 13, 2008
* <u>Daniel Vasella</u>	Director	May 13, 2008

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[Table of Contents](#)

<u>SIGNATURE</u>	<u>TITLE</u>	<u>DATE</u>
* _____ Michael D. White	Director	May 13, 2008
* By /s/ Thomas H. Tamoney, Jr. _____ Thomas H. Tamoney, Jr. As attorney in fact		

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[Table of Contents](#)

*The Plan.* Pursuant to the requirements of the Securities Act of 1933, the trustees (or other persons who administer the employee benefit plan) have duly caused this Post-Effective Amendment No. 1 to Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Purchase and State of New York, on the 9<sup>th</sup> day of May, 2008.

By:	<u>/s/ Greg Heaslip</u> Greg Heaslip	<u>/s/ Bruce Monte</u> Bruce Monte
	<u>/s/ Maria Sharpe</u> Maria Sharpe	<u>/s/ Cindy Sloat</u> Cindy Sloat
Title:	Members of the PepsiCo Administration Committee, the Plan Administrator of the PepsiCo Puerto Rico 1165(e) Plan	

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INDEX OF EXHIBITS

Exhibit 24	Power of Attorney of certain officers and directors, previously filed as Exhibit 24 to PepsiCo's Annual Report on Form 10-K for the fiscal year ended December 29, 2007.
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