

Reconciliation of GAAP and Non-GAAP Information
(\$ in millions, unaudited)

Our 2007 division operating profit without the impact of corporate unallocated is not a measure defined by generally accepted accounting principles (GAAP). However, we believe investors should consider this measure as it is more indicative of our ongoing performance and how management evaluates our operational results and trends.

Total PepsiCo Operating Profit Reconciliation

	Year Ended <u>12/29/07</u>	2007 Percentage of Total
PepsiCo Americas Foods Operating Profit.....	\$4,127	52%
PepsiCo Americas Beverages Operating Profit.....	2,487	31
PepsiCo International Operating Profit.....	1,309	17
PepsiCo Total Division Operating Profit.....	<u>7,923</u>	<u>100%</u>
Impact of Corporate Unallocated.....	(753)	
Total PepsiCo Reported Operating Profit.....	<u>\$7,170</u>	