PEPSICO INC Form 8-K April 07, 2008

# UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

## Form 8-K

#### **CURRENT REPORT**

Pursuant to Section 13 or 15(d) of

The Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): April 7, 2008

# PepsiCo, Inc.

(Exact name of registrant as specified in its charter)

North Carolina (State or other jurisdiction

1-1183 (Commission File Number) 13-1584302 (IRS Employer

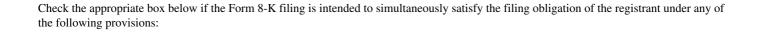
of incorporation)

Identification No.)

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

Registrant s telephone number, including area code: (914) 253-2000



- Written Communication pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- " Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- " Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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#### Item 8.01. Other Events

FLNA.

As previously communicated, in the fourth quarter of 2007, PepsiCo (the Company ) announced a strategic realignment of its organizational structure into three new business units, as follows:

- (1) PepsiCo Americas Foods (PAF), which includes Frito-Lay North America (FLNA), Quaker Foods North America (QFNA) and all of the Company s Latin American food and snack businesses (LAF), including the Sabritas and Gamesa businesses in Mexico;
- (2) PepsiCo Americas Beverages (PAB), which includes PepsiCo Beverages North America (PBNA) and all of the Company s Latin American beverage businesses; and
- (3) PepsiCo International (PI), which includes all of the Company s businesses in the United Kingdom, Europe, Asia, Middle East and Africa.

Beginning in 2008, the Company s three business units are now comprised of six reportable segments, as follows:

QFNA,
LAF,
PAB,

Middle East, Africa & Asia.

United Kingdom & Europe, and

This Form 8-K provides revised historical segment information on a basis consistent with the Company's new segment reporting structure. As a result of the new reporting structure, the segment discussions within Management s Discussion and Analysis (MD&A) and footnotes 1, 3 and 4, as included in the Company s Annual Report on Form 10-K for the year ended December 29, 2007, have been revised and included in Exhibit 99.1 to this Form 8-K. The change in the reporting structure, as reflected in the information included in this Form 8-K, only affects the manner in which segment results were previously reported. It does not revise or restate the Company s previously reported consolidated financial statements for any period. Beginning in the first quarter of 2008, the Company s financial statements will reflect the new reporting structure with prior periods adjusted accordingly.

#### Item 9.01(d). Exhibits

Exhibit No.	Description
23.1	Consent of Independent Registered Public Accounting Firm
99.1	Revised MD&A, Consolidated Financial Statements (as Previously Reported) and Accompanying Revised Footnotes, and
	an Updated Report of Independent Registered Public Accounting Firm

#### **SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

### PEPSICO, INC.

By: /s/ THOMAS H. TAMONEY, JR.

Name: Thomas H. Tamoney, Jr.

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

DATE: April 7, 2008