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September 30, 2003

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VIA REGULAR MAIL

2520040763873

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Dear Madam or Sir:

This letter is intended to satisfy the ERISA reporting and disclosure requirement for unfunded plans maintained for the benefit of a select group of management or highly compensated employees pursuant to DOL Regulation Section 2520.104-23. For some of the plans listed below, PepsiCo has already made previous filings under DOL Regulation Section 2520.104-23. However, because not all of the prior filings appear in the Department of Labor's records and to have a convenient record of a filing for all of PepsiCo's applicable top hat plans, we are making the following comprehensive filing.

In addition, we are also making this filing to comply with Section 4 of the Delinquent Filer Voluntary Compliance (DFVC) Program, published in the Federal Register at 67 Fed. Reg. 15052 (March 28, 2002). At the same time, we have also filed with the DFVC Program, the applicable Form 5500 filing and paid the applicable penalty.

Name of Plans:	(a) PepsiCo Excess Benefit Plan (b) PepsiCo Excess Compensation High Hat Plan (c) PepsiCo Grandfather High Hat Plan (d) PepsiCo Executive Income Deferral Plan (e) PepsiCo Performance Unit Deferral Plan (f) PepsiCo Option Gains Deferral Plan (g) Tropicana Deferred Compensation Plan (h) Tropicana Bonus Deferral Plan (i) Tropicana Supplemental Retirement Income Plan

	(j) Quaker Supplemental Executive Retirement Program (k) Quaker Eligible Earnings Adjustment Benefit Plan (l) Deferred Compensation Plan for Executives of the Quaker Oats Company (m) Quaker Model Amendment IID Make-Up Benefit Plan (also known as the Quaker TRA Supplemental Program)
Name and Address of Employer:	PepsiCo, Inc. 700 Anderson Hill Road Purchase, New York 10577
Employer Identification Number (EIN):	13-1584302
Number of Plans:	13
Number of Employees Participating in each Plan:	(a) 12 (b) 1,478 (c) 120 (d) 803 (e) 197 (f) 98 (g) 15 (h) 25 (i) 15 (j) 12 (k) 326 (l) 181 (m) 12

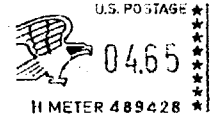
The employer maintains the above-referenced plans for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan documents are available to the Department of Labor upon request.

If you require further information, please contact me at the number listed above.

Sincerely,

Mark L. Stember

KILPATRICK
STOCKTON LLP



RETURN RECEIPT
REQUESTED

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Washington, DC 20210