



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

June 21, 2007

By U.S. Mail

Mr. John K. Stubblefield, Jr.  
Executive Vice President, Finance  
and Chief Executive Officer  
Sysco Corporation  
1390 Enclave Parkway  
Houston, Texas 77077-2099

**Re: Sysco Corporation**  
**Form 10-K for the Fiscal Year Ended July 1, 2006**  
**Filed September 14, 2006**  
**File No. 1-06544**

Dear Mr. Stubblefield:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

James Allegretto  
Senior Assistant Chief Accountant