



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

June 17, 2008

Mr. William J. DeLaney
Executive Vice President and Chief Financial Officer
Sysco Corporation
1390 Enclave Parkway
Houston, Texas 77077-2099

Re: Sysco Corporation
Form 10-K for the Fiscal Year Ended June 30, 2007
Filed August 28, 2007
File No. 1-6544

Dear Mr. Delaney:

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

Sincerely,

Jennifer Thompson
Branch Chief