



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