



DIVISION OF  
CORPORATION FINANCE

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

December 7, 2010

William J. Delaney  
Chief Executive Officer  
Sysco Corporation  
1390 Enclave Parkway  
Houston, Texas 77077-2099

**Re: Sysco Corporation**  
**Form 10-K for the Fiscal Year Ended July 3, 2010**  
**Filed August 31, 2010**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed September 29, 2010**  
**Form 10-Q for the Fiscal Period Ended October 2, 2010**  
**Filed November 9, 2010**  
**File No. 001-06544**

Dear Mr. Delaney:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: B. Joseph Alley, Jr.  
Via Facsimile