

DIVISION OF CORPORATION FINANCE

Mail Stop 3561

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

July 2, 2018

William J. Delaney Chief Executive Officer Sysco Corporation 1390 Enclave Parkway Houston, TX 77077

> Re: Sysco Corporation Form 10-K for the fiscal year ended July 1, 2017 Filed August 30, 2017 File No. 001-06544

Dear Mr. Delaney:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson Accounting Branch Chief Office of Consumer Products