



DIVISION OF  
CORPORATION FINANCE

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

August 4, 2021

Kevin P. Hourican  
President and Chief Executive Officer  
SYSCO CORP  
1390 Enclave Parkway  
Houston, Texas 77077-2099

**Re: SYSCO CORP**

**Annual Report on Form 10-K For the Fiscal Year Ended June 27, 2020**

**Filed August 26, 2020**

**File No. 001-06544**

Dear Mr. Hourican:

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,

Division of Corporation Finance  
Office of Trade & Services