

**SYSKO CORPORATION
AUDIT COMMITTEE**

**PROCEDURES FOR THE RECEIPT, RETENTION AND
INVESTIGATION OF ACCOUNTING COMPLAINTS**

A. Responsibilities of Audit Committee for Accounting Complaints

1. The Audit Committee (the "Audit Committee") of the Board of Directors of Sysco Corporation (together with its subsidiaries, the "Company") has established the following procedures to receive, retain, investigate and act on complaints and concerns of employees, shareholders and others regarding accounting, internal accounting controls and auditing matters, including complaints regarding attempted or actual circumvention of internal accounting controls or complaints regarding violations of the Company's accounting policies ("Accounting Complaints").

2. In the discretion of the Audit Committee, the responsibilities of the Audit Committee created by these procedures may be delegated to the Chairman of the Audit Committee or to a subcommittee of the Audit Committee.

B. Confidential and Anonymous Reports by Employees

Employees of the Company, as well as non-employees, are expressly authorized to make Accounting Complaints using the procedures described in Section C below. Employees of the Company may submit Accounting Complaints on a confidential or anonymous basis. If requested, all Accounting Complaints received from employees will be treated confidentially or anonymously, as applicable. While all of the procedures listed below are designed to ensure an adequate level of anonymity, it is suggested that persons desiring to ensure complete anonymity submit Accounting Complaints either (1) in writing and without including any identifying information or (2) through the anonymous and confidential option in the "Contact the Board" portion of Sysco's website at www.sysco.com under Investors – Corporate Governance – Contact the Board.

C. Procedures for Receiving and Investigating Accounting Complaints

1. The General Counsel is authorized to receive and investigate Accounting Complaints. In this capacity the General Counsel provides counsel to, and acts under the authority and direction of, the Audit Committee.

2. Accounting Complaints may be made as follows:

- In writing to: Audit Committee Chairman
 c/o General Counsel
 Sysco Corporation
 1390 Enclave Parkway
 Houston, Texas 77077
- Via email through the "Contact the Board" portion of Sysco's website at www.sysco.com under Investors – Corporate Governance – Contact the Board
- By phoning: Audit Committee Hotline
 1-866-814-1485

3. The General Counsel will prepare a written docket (the "Docket") of all Accounting Complaints summarizing in reasonable detail for each complaint: the nature of the complaint (including any specific allegations made and the persons involved); the date of receipt of the complaint; and any final resolution of the complaint. The General Counsel will distribute an update of the Docket to the Audit Committee.

4. In the event an Accounting Complaint involves or implicates the General Counsel, the Accounting Complaint should be submitted in writing and addressed to the Audit Committee Chairman, c/o Senior Vice President, Controller and Chief Accounting Officer, Sysco Corporation, 1390 Enclave Parkway, Houston, Texas 77077. The Vice President and Controller will promptly forward the complaint to the Audit Committee. The Audit Committee in its discretion may appoint impartial attorneys to investigate the Accounting Complaint.

5. Promptly upon receipt, the General Counsel will evaluate whether a complaint constitutes an Accounting Complaint. If the General Counsel determines that a complaint is an Accounting Complaint, he will thereafter investigate the Accounting Complaint and report the results of his investigation, in writing, to the Audit Committee (an "investigation report"). Investigation reports will be prepared in reasonable detail and shall be in addition to the information provided to the Audit Committee on the Docket. The General Counsel may delegate investigatory responsibility to one or more persons, including persons who are not employees of the Company.

6. The Audit Committee will review the Docket and any written investigation reports submitted by the General Counsel. The Audit Committee may recommend to the Board any appropriate corrective action to be taken by the Company in response to any particular Accounting Complaint. The Audit Committee may, in its discretion, consult with any member of the Company's management regarding the evaluation of the Accounting Complaint. The Audit Committee will be free in its discretion to engage outside auditors, counsel or other experts to assist in the evaluation of any results of any investigation into an Accounting Complaint, and the Company will pay all fees of such auditors, counsel and experts.

7. At any time the Audit Committee may, in its discretion, determine that it, and not the General Counsel, should initiate and/or assume the investigation of any Accounting Complaint. The Audit Committee will be free in its discretion to engage outside auditors, counsel or other experts to assist in the investigation of any Accounting Complaint and in the analysis of results, and the Company will pay all fees of such auditors, counsel and experts. Nothing in this section shall require the General Counsel to delay the commencement of an investigation into an Accounting Complaint until the next scheduled meeting of the Audit Committee.

D. Protection of Whistleblowers

The Audit Committee, the General Counsel and the Company's management will not retaliate or attempt to retaliate, and will not tolerate any retaliation or attempted retaliation by any other person or group, directly or indirectly, against anyone who, in good faith, makes an Accounting Complaint or provides assistance to the Audit Committee, the General Counsel or the Company's management or any other person or group, including any governmental, regulatory or law enforcement body, investigating or otherwise helping to resolve an Accounting Complaint. In addition, the Company will not discharge, demote, suspend, threaten or harass or in any manner discriminate against any employee based on the lawful actions of the employee with respect to the good faith reporting of Accounting Complaints or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

E. Records; Attorney-Client Privilege

The General Counsel will retain on a strictly confidential basis for a period of seven years (or otherwise as required under the Company's record retention policies in effect from time to time) all records relating to any Accounting Complaint and to the investigation and resolution thereof. All such records are confidential to the Company and are protected by attorney-client privilege and/or the attorney work product doctrine. Such records will be considered privileged and confidential.

F. Publication of Procedures

The Company will cause these procedures to be posted on the Company's corporate website.