

**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**

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 in writing and without including any identifying information. However, persons who elect to remain anonymous should take particular care to provide as much information as possible about their Accounting Complaint as there will be no procedure for follow up.

**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 at:           [www.sysco.com/investor/contact\\_board.html](http://www.sysco.com/investor/contact_board.html)
- 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, highlighting recent developments in reasonable detail, to the Audit Committee in advance of each regularly scheduled meeting thereof (other than meetings convened principally to review the Company's earnings releases and periodic reports under the Securities Exchange Act of 1934, as amended).

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 Vice President and Controller, 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 will thereafter promptly appoint impartial attorneys to investigate the Accounting Complaint. The impartial attorneys will conduct an investigation of the Accounting Complaint and report their conclusion to the Audit Committee consistent with this policy.

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 promptly 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. Such reports will describe the Accounting Complaint, the steps taken in the investigation, any factual findings, and the recommendations for corrective action, if any. The General Counsel will be free in his discretion to engage outside auditors, counsel or other experts to assist in the investigation and in the analysis of results. The General Counsel may delegate investigatory responsibility to one or more persons, including persons who are not employees of the Company. All investigations will be conducted in a confidential manner, so that information will be disclosed only as needed to facilitate review of the investigation materials or otherwise as required by law. The General Counsel or his designees may, if they deem it reasonably necessary, require the assistance of the Controller, the Assistant Controller, the Chief Financial Officer, and of their staffs, including members of the Operations Review Department, or any other employees of the Company in investigating and resolving any Accounting Complaint. The parameters of any investigation will be determined by the General Counsel and the Company and its employees will cooperate as necessary in connection with any such investigation.

6. The Audit Committee will review the Docket and any written investigation reports submitted by the General Counsel. The Audit Committee will have the authority to direct that the appropriate corrective action 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 who may have appropriate expertise to assist in 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. In this case, the Audit Committee will promptly determine what professional assistance, if any, it needs in order to conduct the investigation. 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. In determining that it, and not the General Counsel, should investigate any Accounting Complaint, the Audit Committee may consider such matters as the identity of the alleged wrongdoer, the severity and scope of the alleged wrongdoing, the credibility of the allegations made, whether the allegations are mirrored in press or analyst complaints, and any other factors that are appropriate under the circumstances. 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.

**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 communicated to all employees and posted externally on the Company's corporate website.