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SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K/A

AMENDMENT NO. 1 TO
CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

DATE OF REPORT: DECEMBER 31, 1997
(Date of earliest event reported)

SUN COMMUNITIES, INC.
(Exact name of registrant as specified in its charter)

MARYLAND
(State of incorporation)

COMMISSION FILE NO. 1-12616

38-2730780
(IRS Employer I.D. No.)

31700 MIDDLEBELT ROAD
SUITE 145
FARMINGTON HILLS, MICHIGAN 48334
(Address of principal executive offices)

(248) 932-3100
(Registrant's telephone number, including area code)

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ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS.

The financial statements and the pro forma financial information of the Registrant for the properties acquired by the Registrant during the 1997 calendar year, prepared in accordance with Regulation S-X, are included in this Report. Pursuant to Regulation S-X, financial statements are being provided for only four such properties as the aggregate purchase price for such properties is more than fifty percent (50%) of the aggregate purchase price of all properties acquired by the Registrant during the 1997 calendar year.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

SUN COMMUNITIES, INC.,
a Maryland corporation

Date: March 13, 1998

By: /s/Jeffrey P. Jorissen

Jeffrey P. Jorissen, Senior Vice
President, Treasurer, Chief Financial
Officer, and Secretary

FINANCIAL STATEMENTS AND PRO FORMA INFORMATION

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REPORT OF INDEPENDENT ACCOUNTANTS

Board of Directors and Shareholders
of Sun Communities, Inc.:

We have audited the accompanying historical summaries of gross income and direct operating expenses (the "Historical Summaries") of Southfork Mobile Home Park for the six-month period ended June 30, 1997 and the year ended December 31, 1996. These Historical Summaries are the responsibility of Southfork Mobile Home Park's management. Our responsibility is to express an opinion on the Historical Summaries based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Historical Summaries are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Historical Summaries. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Historical Summaries. We believe that our audits provide a reasonable basis for our opinion.

The accompanying Historical Summaries were prepared for the purpose of complying with the rules and regulations of the Securities and Exchange Commission and are not intended to be a complete presentation of Southfork Mobile Home Park's revenues and expenses.

In our opinion, the Historical Summaries referred to above present fairly, in all material respects, the gross income and direct operating expenses described in Note 1 of Southfork Mobile Home Park for the six-month period ended June 30, 1997 and the year ended December 31, 1996, in conformity with generally accepted accounting principles.

COOPERS & LYBRAND L.L.P.

Coopers & Lybrand L.L.P.

Detroit, Michigan
January 9, 1998

SUN COMMUNITIES, INC.
 SOUTHFORK MOBILE HOME PARK
 HISTORICAL SUMMARIES OF GROSS INCOME AND DIRECT OPERATING EXPENSES
 for the six-month period ended June 30, 1997 and the year ended December 31,
 1996

	SIX MONTHS ENDED JUNE 30, 1997	YEAR ENDED DEC 31, 1996
	-----	-----
Gross Income:		
Rental income	\$ 516,915	\$ 939,282
Other income	160,306	307,336
	-----	-----
Total gross income	677,221	1,246,618
	-----	-----
Direct operating costs:		
Property operating and maintenance expenses	260,961	501,862
Real estate taxes	21,534	42,837
General and administrative	23,686	46,602
	-----	-----
	306,181	591,301
	-----	-----
Gross income in excess of direct operating expenses	\$ 371,040	\$ 655,317
	=====	=====

The accompanying note is an integral part of the historical summaries.

SUN COMMUNITIES, INC.
SOUTHFORK MOBILE HOME PARK
NOTE TO HISTORICAL SUMMARIES OF GROSS INCOME AND DIRECT OPERATING
EXPENSES

1. BASIS OF PRESENTATION:

The Historical Summaries have been prepared pursuant to the rules and regulations of the Securities and Exchange Commission for the real estate operations acquired. The Historical Summaries are not representative of the actual operations for the periods presented, as certain expenses which may not be comparable to the expenses expected to be incurred by Sun Communities, Inc. in the proposed future operations of Southfork Mobile Home Park have been excluded. Expenses excluded consist of management fees, interest, depreciation, certain professional fees and other indirect costs not directly related to the future operations of the Southfork Mobile Home Park property. Rental income is recognized when due from residents.

The Historical Summaries relate to operations of the property which was acquired by Sun Communities, Inc. in December, 1997. Southfork Mobile Home Park had 476 developed sites at June 30, 1997.

[COOPERS & LYBRAND LETTERHEAD]

REPORT OF INDEPENDENT ACCOUNTANTS

Board of Directors and Shareholders
of Sun Communities, Inc.:

We have audited the accompanying historical summaries of gross income and direct operating expenses (the "Historical Summaries") of Woodside Terrace for the six-month period ended June 30, 1997 and the year ended December 31, 1996. These Historical Summaries are the responsibility of Woodside Terrace's management. Our responsibility is to express an opinion on the Historical Summaries based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Historical Summaries are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Historical Summaries. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Historical Summaries. We believe that our audits provide a reasonable basis for our opinion.

The accompanying Historical Summaries were prepared for the purpose of complying with the rules and regulations of the Securities and Exchange Commission and are not intended to be a complete presentation of Woodside Terrace's revenues and expenses.

In our opinion, the Historical Summaries referred to above present fairly, in all material respects, the gross income and direct operating expenses described in Note 1 of Woodside Terrace for the six-month period ended June 30, 1997 and the year ended December 31, 1996, in conformity with generally accepted accounting principles.

Coopers & Lybrand L.L.P.
Detroit, Michigan
January 9, 1998

SUN COMMUNITIES, INC.
WOODSIDE TERRACE
HISTORICAL SUMMARIES OF GROSS INCOME AND DIRECT OPERATING EXPENSES
for the six-month period ended June 30, 1997 and the year ended
December 31, 1996

	SIX MONTHS ENDED JUNE 30, 1997 -----	YEAR ENDED DEC 31, 1996 -----
Gross Income:		
Rental income	\$ 653,969	\$1,282,038
Other income	14,438	37,824
	-----	-----
Total gross income	668,407	1,319,862
	-----	-----
Direct operating costs:		
Property operating and maintenance expenses	122,036	304,815
Real estate taxes	19,947	40,260
General and administrative	6,077	29,847
	-----	-----
	148,060	374,922
	-----	-----
Gross income in excess of direct operating expenses	\$ 520,347	\$ 944,940
	=====	=====

The accompanying note is an integral part of the Historical Summaries.

SUN COMMUNITIES, INC.

WOODSIDE TERRACE

NOTE TO HISTORICAL SUMMARIES OF GROSS INCOME AND DIRECT OPERATING EXPENSES

1. BASIS OF PRESENTATION:

The Historical Summaries have been prepared pursuant to the rules and regulations of the Securities and Exchange Commission for the real estate operations acquired. The Historical Summaries are not representative of the actual operations for the periods presented, as certain expenses which may not be comparable to the expenses expected to be incurred by Sun Communities, Inc. in the proposed future operations of Woodside Terrace have been excluded. Expenses excluded consist of management fees, interest, depreciation, certain professional fees and other indirect costs not directly related to the future operations of the Woodside Terrace property. Rental income is recognized when due from residents.

The Historical Summaries relate to operations of the property which was leased by Sun Communities, Inc in November, 1997. Woodside Terrace had 439 developed sites at June 30, 1997.

[COOPERS & LYBRAND LETTERHEAD]

REPORT OF INDEPENDENT ACCOUNTANTS

Board of Directors and Shareholders
of Sun Communities, Inc.:

We have audited the accompanying historical summaries of gross income and direct operating expenses (the "Historical Summaries") of Willowbrook Place for the six-month period ended June 30, 1997 and the year ended December 31, 1996. These Historical Summaries are the responsibility of Willowbrook Place's management. Our responsibility is to express an opinion on the Historical Summaries based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Historical Summaries are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Historical Summaries. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Historical Summaries. We believe that our audits provide a reasonable basis for our opinion.

The accompanying Historical Summaries were prepared for the purpose of complying with the rules and regulations of the Securities and Exchange Commission and are not intended to be a complete presentation of Willowbrook Place's revenues and expenses.

In our opinion, the Historical Summaries referred to above present fairly, in all material respects, the gross income and direct operating expenses described in Note 1 of Willowbrook Place for the six-month period ended June 30, 1997 and the year ended December 31, 1996, in conformity with generally accepted accounting principles.

Coopers & Lybrand LLP

Detroit, Michigan
January 9, 1998

SUN COMMUNITIES, INC.
 WILLOWBROOK PLACE
 HISTORICAL SUMMARIES OF GROSS INCOME AND DIRECT OPERATING EXPENSES
 for the six-month period ended June 30, 1997 and the year ended
 December 31, 1996

	SIX MONTHS ENDED JUN 30, 1997 -----	YEAR ENDED DEC 31, 1996 -----
Gross Income:		
Rental income	\$ 390,809	\$ 765,642
Other income	4,175	13,850
	-----	-----
Total gross income	394,984	779,492
	-----	-----
Direct operating costs:		
Property operating and maintenance expenses	66,426	145,452
Real estate taxes	18,234	36,802
General and administrative	6,523	11,159
	-----	-----
Total direct operating expenses	91,183	193,413
	-----	-----
Gross income in excess of direct operating expenses	\$ 303,801	\$ 586,079
	=====	=====

The accompanying note is an integral part of the Historical Summaries.

SUN COMMUNITIES, INC.
WILLOWBROOK PLACE
NOTE TO HISTORICAL SUMMARIES OF GROSS INCOME AND DIRECT OPERATING
EXPENSES

1. BASIS OF PRESENTATION:

The Historical Summaries have been prepared pursuant to the rules and regulations of the Securities and Exchange Commission for the real estate operations acquired. The Historical Summaries are not representative of the actual operations for the periods presented, as certain expenses which may not be comparable to the expenses expected to be incurred by Sun Communities, Inc. in the proposed future operations of Willowbrook Place have been excluded. Expenses excluded consist of management fees, interest, depreciation, certain professional fees and other indirect costs not directly related to the future operations of the Willowbrook Place property. Rental income is recognized when due from residents.

The Historical Summaries relate to operations of the property which was leased by Sun Communities, Inc. in December, 1997. Willowbrook Place had 266 developed sites at June 30, 1997.

[COOPERS & LYBRAND LETTERHEAD]

REPORT OF INDEPENDENT ACCOUNTANTS

Board of Directors and Shareholders
of Sun Communities, Inc.:

We have audited the accompanying historical summaries of gross income and direct operating expenses (the "Historical Summaries") of White Oak Estates for the six-month period ended June 30, 1997 and the year ended December 31, 1996. These Historical Summaries are the responsibility of White Oak Estates' management. Our responsibility is to express an opinion on the Historical Summaries based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Historical Summaries are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Historical Summaries. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Historical Summaries. We believe that our audits provide a reasonable basis for our opinion.

The accompanying Historical Summaries were prepared for the purpose of complying with the rules and regulations of the Securities and Exchange Commission and are not intended to be a complete presentation of White Oak Estates' revenues and expenses.

In our opinion, the Historical Summaries referred to above present fairly, in all material respects, the gross income and direct operating expenses described in Note 1 of White Oak Estates for the six-month period ended June 30, 1997 and the year ended December 31, 1996, in conformity with generally accepted accounting principles.

Coopers & Lybrand L.L.P.
Detroit, Michigan
December 23, 1997

SUN COMMUNITIES, INC.
 WHITE OAK ESTATES
 HISTORICAL SUMMARIES OF GROSS INCOME AND DIRECT OPERATING EXPENSES
 for the six-month period ended June 30, 1997 and the year ended December 31,
 1996

	SIX MONTHS ENDED JUN 30, 1997 -----	YEAR ENDED DEC 31, 1996 -----
Gross Income:		
Rental income	\$ 536,975	\$ 1,039,433
Other income	3,135	6,801
	-----	-----
Total gross income	540,110	1,046,234
	-----	-----
Direct operating costs:		
Property operating and maintenance expenses	150,073	292,968
Real estate taxes	56,991	106,547
General and administrative	2,352	11,880
	-----	-----
	209,416	411,395
	-----	-----
Gross income in excess of direct operating expenses	\$ 330,694	\$ 634,839
	=====	=====

The accompanying note is an integral part of the Historical Summaries.

SUN COMMUNITIES, INC.
WHITE OAK ESTATES
NOTE TO HISTORICAL SUMMARIES OF GROSS INCOME AND DIRECT OPERATING
EXPENSES

1. BASIS OF PRESENTATION:

The Historical Summaries have been prepared pursuant to the rules and regulations of the Securities and Exchange Commission for the real estate operations acquired. The Historical Summaries are not representative of the actual operations for the periods presented, as certain expenses which may not be comparable to the expenses expected to be incurred by Sun Communities, Inc. in the proposed future operations of White Oak Estates have been excluded. Expenses excluded consist of management fees, interest, depreciation, certain professional fees and other indirect costs not directly related to the future operations of the White Oak Estates property. Rental income is recognized when due from residents.

The Historical Summaries relate to operations of White Oak Estates which was acquired by Sun Communities, Inc. in December, 1997. White Oak Estates had 377 developed sites at June 30, 1997.

SUN COMMUNITIES, INC.
 PRO FORMA CONDENSED CONSOLIDATED BALANCE SHEET
 DECEMBER 31, 1996
 (UNAUDITED)

During 1997, the Company acquired twelve manufactured housing communities, consisting of 4,258 manufactured housing and recreational vehicle sites, for an aggregate purchase price of \$69.8 million. All communities were acquired from parties unrelated to the Company. In acquiring these manufactured housing communities, management evaluated material factors including, but not limited to, each community's operating income, location and competition, rent structure, occupancy rates, developed sites and undeveloped sites or property.

The following pro forma consolidated balance sheet as of December 31, 1996 and the pro forma consolidated statement of operations for the year then ended have been prepared to reflect the acquisition of the twelve manufactured housing communities. The pro forma financial information is based on the consolidated historical financial statements of Sun Communities, Inc. and should be read in conjunction with those financial statements and the notes thereto. The pro forma consolidated balance sheet was prepared as if the acquisitions described herein occurred on December 31, 1996. The pro forma consolidated statement of operations was prepared as if the acquisitions described herein occurred on January 1, 1996. The pro forma financial information is unaudited and is not necessarily indicative of the results which actually would have occurred if the transaction had been consummated on the dates described, nor does it purport to represent the Company's future financial position or results of operations.

	Sun Communities, Inc. (A)	Pro Forma Adjustments	Sun Communities, Inc. Pro Forma
	-----	-----	-----
	(in thousands)		
Assets:			
Investment in real estate, net	\$558,278	\$69,800 (B)	\$628,078
Cash and cash equivalents	9,236	(9,200) (B)	36
Investment in Sun Home Services, Inc.	5,103		5,103
Mortgage notes receivable	4,176		4,176
Other assets	8,263		8,263
	-----	-----	-----
Total assets	\$585,056	\$60,600	\$645,656
	=====	=====	=====
Liabilities:			
Line of credit		\$8,200 (C)	\$8,200
Debt	\$185,000	52,400 (C)	237,400
Accounts payable and accrued expenses	7,718		7,718
Deposits and other liabilities	9,123		9,123
	-----	-----	-----
Total liabilities	201,841	60,600	262,441
	-----	-----	-----
Minority interests	82,283		82,283
	-----	-----	-----
Stockholders' equity:			
Common stock	154		154
Paid in capital	328,321		328,321
Officers' notes	(9,173)		(9,173)
Distributions in excess of accumulated earnings	(18,370)		(18,370)
	-----	-----	-----
Total stockholders' equity	300,932	0	300,932
	-----	-----	-----
Total liabilities and stockholders' equity	\$585,056	\$60,600	\$645,656
	=====	=====	=====

(A) Reflects the Company's historical consolidated balance sheet as of December 31, 1996.

(B) Amounts presented reflect the acquisition of twelve manufactured home communities.

(C) Includes \$35 million of senior notes issued, \$17,400 of collateralized lease obligations and \$8,200 borrowed from the Company's line of credit.

SUN COMMUNITIES, INC.
 PRO FORMA CONDENSED CONSOLIDATED STATEMENT OF OPERATIONS
 FOR THE YEAR ENDED DECEMBER 31, 1996
 (UNAUDITED)

	Sun Communities, Inc. (A)	Gross Income and Direct Operating Expenses of Acquired Properties (B)	(C)	Other Pro Forma Adjustments	Sun Communities, Inc. Pro Forma
	-----	-----	-----	-----	-----
REVENUES					
(in thousands except per share data)					
Income from property	\$71,312	\$4,392	\$4,654		\$80,358
Income from Sun Home Services, Inc.	506				506
Other income	1,381				1,381
	-----	-----	-----	-----	-----
Total revenues	73,199	4,392	4,654	0	82,245
	-----	-----	-----	-----	-----
EXPENSES					
Property operating and maintenance	15,970	1,345	1,651		18,966
Real estate taxes	5,654	226	371		6,251
General and administrative	3,458				3,458
Depreciation and amortization	14,887			2,321 (E)	17,208
Interest	11,277			4,051 (D)	15,328
	-----	-----	-----	-----	-----
Total expenses	51,246	1,571	2,022	6,372	61,211
	-----	-----	-----	-----	-----
Income before minority interests	21,953	2,821	2,632	(6,372)	21,034
Less income allocated to minority interests:					
Preferred OP Units	1,670				1,670
Common OP Units	2,473			(114) (F)	2,359
	-----	-----	-----	-----	-----
Net income (G)	\$17,810	\$2,821	\$2,632	(\$6,258)	\$17,005
	=====	=====	=====	=====	=====
Net income per common share					\$1.24
Weighted average number of shares outstanding					
					13,733

(A) Reflects the historical operations of Sun Communities, Inc. for the year ended December 31, 1996.

(B) These adjustments are derived from audited Historical Summaries of Gross Income and Direct Operating Expenses for four manufactured housing communities the Company acquired for an aggregate purchase price of \$36.3 million.

(C) These adjustments reflect the unaudited gross income and direct operating expenses of eight manufactured housing communities the Company acquired in Florida (4), Texas (2), Indiana (1) and Michigan (1), for an aggregate purchase price of \$33.5 million. The communities contained an aggregate of 2,809 sites at their respective acquisition dates, including 1,867 manufactured housing sites, 604 recreational vehicle sites and 338 undeveloped sites.

(D) Reflects the adjustment necessary to reflect annual interest expense computed as follows:

\$8,200 Line of credit at 6.89%	\$565
\$35,000 Senior Notes at 6.97%	2,440
\$17,400 lease obligations at 6.1%	1,047

	\$4,051
	=====

(E) Reflects depreciation on the acquired communities.

(F) Reflects the adjustment necessary to state minority interest at 12.4%.

(G) Before extraordinary income.

EXHIBIT INDEX

Exhibit Number -----	Description -----	Filed Herewith -----
23.1	Consent of Coopers & Lybrand L.L.P., independent accountants	X

CONSENT OF INDEPENDENT ACCOUNTANTS

We consent to the incorporation by reference in the registration statements of Sun Communities, Inc. on Forms S-3 (File No. 33-95694; File No. 333-1822; File No. 333-2522; File No. 333-14595; File No. 333-36451; File No. 333-45273) and on Form S-8 (File No. 333-11923) of our reports dated January 9, 1998 on our audits of the Historical Summaries of Gross Income and Direct Operating Expenses of each of Willowbrook Place, Woodside Terrace, and White Oak Estates, and our report dated December 23, 1997 on our audit of the Historical Summaries of Gross Income and Direct Operating Expenses of Southfork Mobile Home Park, for the six months period ended June 30, 1997 and the year ended December 31, 1996, which reports are included in this Current Report on Form 8-K.

Coopers & Lybrand L.L.P.

Coopers & Lybrand L.L.P.

Detroit, Michigan

March 13, 1998