

April 28, 2008

Mail Stop 4561

Ms. Karen Dearing
Chief Financial Officer
Sun Communities, Inc.
27777 Franklin Road, Suite 200
Southfield, MI 48034

**RE: Sun Communities, Inc.
Form 10-K for the period ended December 31, 2007
Filed March 17, 2008
File No. 333-72461**

Dear Ms. Dearing:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon
Branch Chief