

SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT PURSUANT  
TO SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934

December 19, 2007  
Date of Report (Date of earliest event reported)

Sun Communities, Inc.  
(Exact Name of Registrant as Specified in its Charter)

MARYLAND  
(State or Other Jurisdiction of Incorporation)

1-12616  
(Commission File Number)

38-2730780  
(IRS Employer Identification No.)

27777 FRANKLIN ROAD  
SUITE 200  
SOUTHFIELD, MI 48034  
(Address of Principal Executive Office) (Zip Code)

248-208-2500  
(Registrant's Telephone Number, Including Area Code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Item 8.01      Other Events**

On December 19, 2007, Sun Communities, Inc. (the “Company”) issued a press release, filed as Exhibit 99.1, announcing the Company’s affirmation of its 2007 FFO guidance and other related matters.

**Item 9.01      Press Release**

(d)                      *Exhibits.*

| EXHIBIT # | DESCRIPTION  |
|-----------|--|
| 99.1      | Press Release issued by Sun Communities, Inc. on December 19, 2007 |

SIGNATURES

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.

Date: December 19, 2007

By: /s/ Jeffrey P. Jorissen  
Jeffrey P. Jorissen, Executive Vice President,  
Treasurer, Chief Financial Officer, and Secretary

**FOR FURTHER INFORMATION:**

**AT THE COMPANY:**

Jeffrey P. Jorissen  
Chief Financial Officer  
(248) 208-2500

**FOR IMMEDIATE RELEASE**

**SUN COMMUNITIES AFFIRMS 2007 FFO GUIDANCE**

**Southfield, MI, December 19, 2007 - Sun Communities, Inc. (NYSE:SUI)**, a real estate investment trust (REIT) that owns and operates manufactured housing communities, today made the following announcement.

In recent days, the Company has received numerous inquiries from investors regarding the decline in the Company's stock price. The Company desires to respond to these investor inquiries without undertaking to make similar mid-quarter responses in the future. Sun has not adopted a policy to change its periodic communications regarding financial results and position. The Company announces the following:

- The Company affirms previously announced guidance of Funds From Operations per share of between \$2.66 and \$2.72 for 2007.
- Net leased sites in 2007 are running approximately 28 percent better than the 2006 pace.
- Repossessions have continued to decline from 2006 levels consistent with those previously reported.
- Seasonal revenue from recreational vehicle sites has not been impacted by gasoline prices and is 25 percent ahead of budget through two months of the fourth quarter.
- The Company will issue 2008 earnings guidance by the middle of January 2008.
- The Company expects to declare its regular quarterly dividend on January 2, 2008.
- The Company's annual debt maturities range from \$14 million to \$30 million over the next three years.

Sun Communities, Inc. is a REIT that currently owns and operates a portfolio of 136 communities comprising approximately 47,600 developed sites and approximately 6,600 sites suitable for development mainly in the Midwest and Southeast United States.

## **FORWARD LOOKING STATEMENTS**

This press release contains various “forward-looking statements” within the meaning of the Securities Act of 1933 and the Securities Exchange Act of 1934, and the Company intends that such forward-looking statements will be subject to the safe harbors created thereby. The words “will,” “may,” “could,” “expect,” “anticipate,” “believes,” “intends,” “should,” “plans,” “estimates,” “approximate,” “guidance” and similar expressions identify these forward-looking statements. These forward-looking statements reflect the Company’s current views with respect to future events and financial performance, but involve known and unknown risks and uncertainties, both general and specific to the matters discussed in this press release. These risks and uncertainties may cause the actual results of the Company to be materially different from any future results expressed or implied by such forward-looking statements. Such risks and uncertainties include the ability of manufactured home buyers to obtain financing, the level of repossessions by manufactured home lenders and those referenced under the headings entitled “Factors That May Affect Future Results” or “Risk Factors” contained in the Company’s filings with the Securities and Exchange Commission. The forward-looking statements contained in this press release speak only as of the date hereof and the Company expressly disclaims any obligation to provide public updates, revisions or amendments to any forward-looking statements made herein to reflect changes in the Company’s expectations of future events.

**For more information about Sun Communities, Inc.**  
visit our website at [www.suncommunities.com](http://www.suncommunities.com)