

May 14, 2024

Fernando Castro-Caratini
Chief Financial Officer
Sun Communities, Inc.
27777 Franklin Road, Suite 300
Southfield, MI 48034

Inc.

year ended December 31, 2023

Re: Sun Communities,
Form 10-K for the
File No. 001-12616

Dear Fernando Castro-Caratini:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance

Office of Real Estate & Construction