

Mail Stop 4561

June 12, 2006

Mr. Gary A. Shiffman
Chief Executive Officer
Sun Communities, Inc.
27777 Franklin Road, Suite 200
Southfield, MI 48034

Re: Sun Communities, Inc.
Form 10-K for the year ended December 31, 2005
Filed March 16, 2006
File No. 333-72461

Dear Mr. Shiffman:

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