FORM 10-Q

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

[X] Quarterly report pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934.

FOR THE QUARTERLY PERIOD ENDED MARCH 31, 1999.

OR

[_] Transition pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

COMMISSION FILE NUMBER 1-12616

SUN COMMUNITIES, INC.
(Exact Name of Registrant as Specified in its Charter)

Maryland	38-2730780
(State of Incorporation)	(I.R.S. Employer Identification No.)

31700 Middlebelt Road Suite 145 Farmington Hills, Michigan	48334
(Address of Principal Executive Offices)	(Zip Code)

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

Indicate by check mark whether the Registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the Registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes [X] No [ ]

APPLICABLE ONLY TO CORPORATE ISSUERS:

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date:

17,315,699 shares of Common Stock, $.01 par value as of April 26, 1999

SUN COMMUNITIES, INC.

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SUN COMMUNITIES, INC.

CONSOLIDATED BALANCE SHEETS

MARCH 31, 1999 AND DECEMBER 31, 1998

(IN THOUSANDS)

ASSETS	1999	1998
Investment in rental property, net	$ 752,881	$ 732,212
Cash and cash equivalents	2,067	9,646
Investment in and advances to affiliates	43,084	26,355
Notes receivable	32,345	26,685
Other assets	28,240	26,541
Total assets	$ 858,617	$ 821,439
LIABILITIES AND STOCKHOLDERS' EQUITY		
Liabilities:		
Line of credit	$ 50,000	$ 26,000
Debt	350,785	339,164
Accounts payable and accrued expenses	14,356	12,637
Deposits and other liabilities	12,744	12,051
Distributions payable	10,879	--
Total liabilities	438,764	389,852
Minority interests	89,478	91,223
Stockholders' equity:		
Preferred stock, $.01 par value, 10,000 shares authorized; no shares issued and outstanding	--	--
Common stock, $.01 par value, 100,000 shares authorized; 17,299 and 17,256 issued and outstanding in 1999 and 1998, respectively	173	172
Paid-in capital	389,462	389,448
Officers' notes	(11,609)	(11,609)
Unearned compensation	(5,162)	(5,302)
Distributions in excess of accumulated earnings	(42,489)	(32,345)
Total stockholders' equity	330,375	340,364
Total liabilities and stockholders' equity	$ 858,617	$ 821,439

The accompanying notes are an integral part of the consolidated financial statements.

SUN COMMUNITIES, INC.

CONSOLIDATED STATEMENTS OF INCOME

FOR THE THREE MONTHS ENDED MARCH 31, 1999 AND 1998
(IN THOUSANDS EXCEPT FOR PER SHARE DATA)

	1999	1998
Revenues:		
Income from property	$ 31,374	$ 28,605
Other income	1,705	814
Total revenues	33,079	29,419
Expenses:		
Property operating and maintenance	6,849	6,419
Real estate taxes	2,205	2,167
Property management	611	479
General and administrative	910	837
Depreciation and amortization	6,882	5,940
Interest	6,684	5,578
Total expenses	24,141	21,420
Income before minority interests and other	8,938	7,999
Other, net	--	937
Income before minority interests	8,938	8,936
Less income allocated to minority interests:		
Preferred OP Units	626	626
Common OP Units	1,177	1,009
Net income	$ 7,135	$ 7,301
Earnings per common share:		
Basic	$ 0.42	$ 0.44
Diluted	$ 0.41	$ 0.43
Weighted average common shares outstanding - basic	17,113	16,682
Distributions declared per common share outstanding	$ 0.51	$ 0.49

The accompanying notes are an integral part of the consolidated financial statements.

SUN COMMUNITIES, INC.

CONSOLIDATED STATEMENTS OF CASH FLOWS

FOR THE THREE MONTHS ENDED MARCH 31, 1999 AND 1998

(IN THOUSANDS)

	1999	1998
Cash flows from operating activities:		
Net income	$ 7,135	$ 7,301
Adjustments to reconcile net income to net cash provided by operating activities:		
Income allocated to minority interests	1,177	1,009
Other, net	--	(937)
Depreciation and amortization	6,882	5,940
Deferred financing costs	196	137
(Increase) decrease in other assets	(2,487)	748
Increase in accounts payable and other liabilities	3,038	5,019
Net cash provided by operating activities	15,941	19,217
Cash flows from investing activities:		
Investment in rental properties	(14,611)	(39,135)
Investment in and advances to affiliates	(16,729)	(5,313)
Proceeds related to asset sales	--	4,913
Investment in notes receivable	(5,660)	--
Net cash used in investing activities	(37,000)	(39,535)
Cash flows from financing activities:		
Borrowings on line of credit, net	24,000	37,000
Repayments on notes payable and other debt	(684)	(246)
Proceeds from stock options, dividend reinvestment plan and other	15	509
Distributions	(9,830)	(8,278)
Payments for deferred financing costs	(21)	(73)
Net cash provided by financing activities	13,480	28,912
Net increase (decrease) in cash and cash equivalents	(7,579)	8,594
Cash and cash equivalents, beginning of period	9,646	2,198
Cash and cash equivalents, end of period	$ 2,067	$ 10,792
Supplemental Information:		
Debt assumed for rental properties	$ 1,700	$ 16,393
Capitalized lease obligation for rental properties	$ 10,605	$ 9,479
OP units issued for rental properties	$ --	$ 1,704

The accompanying notes are an integral part of the consolidated financial statements

SUN COMMUNITIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. BASIS OF PRESENTATION:

These unaudited consolidated financial statements of Sun Communities, Inc., a Maryland corporation, (the "Company"), have been prepared pursuant to the Securities and Exchange Commission ("SEC") rules and regulations and should be read in conjunction with the financial statements and notes thereto of the Company as of December 31, 1998. The following notes to consolidated financial statements present interim disclosures as required by the SEC. The accompanying consolidated financial statements reflect, in the opinion of management, all adjustments necessary for a fair presentation of the interim financial statements. All such adjustments are of a normal and recurring nature. Certain reclassifications have been made to the prior period financial statements to conform with current period presentation.

2. RENTAL PROPERTY:

The following summarizes rental property (in thousands):

	March 31, 1999	December 31, 1998
Land	$ 73,700	$ 71,930
Land improvements and buildings	700,639	679,755
Furniture, fixtures, equipment	16,099	15,209
Land held for future development	21,129	26,511
Property under development	18,501	9,747
	830,068	803,152
Accumulated depreciation	77,187	70,940
Rental property, net	$ 752,881	$ 732,212

Through March 31, 1999, acquisitions have totaled approximately $17.1 million for three existing communities comprising 661 developed sites and 195 development sites and $1.0 million for one development community planned for approximately 523 sites.

SUN COMMUNITIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

3. NOTES RECEIVABLE:

Notes receivable consisted of the following (in thousands):

	March 31, 1999	December 31, 1998
Mortgage notes receivable with minimum monthly interest payments at 7%, maturing June 30, 2012 collateralized by communities located in Dover, DE(a).	$ 15,093	$ 15,093
Mortgage note receivable, bears interest at 9% maturing July 1, 1999, collateralized by land in Harris County, Texas.	4,400	4,400
Installment loans on manufactured homes with interest payable monthly at a weighted average interest rate and maturity of 10% and 22 years, respectively.(b)	10,863	5,339
Notes receivable, other, various interest rates ranging from 6% to 9.5% or prime + 1.5%, various maturity dates through December 31, 2003.	1,989	1,853
	$ 32,345	$ 26,685

(a) The stated interest rate is 12%. The excess of the interest earned at the stated rate over the pay rate is recognized upon receipt of payment.

(b) Loans purchased from Bingham Financial Services, Corp.("BFSC"), an affiliate, with BFSC retaining full recourse.

The officers' notes are 10 year, LIBOR + 1.75% notes, with a minimum and maximum interest rate of 6% and 9%, respectively, collateralized by 372,206 shares of the Company's common stock and 127,794 OP Units with substantial personal recourse.

SUN COMMUNITIES, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

4. DEBT:
The following table sets forth certain information regarding debt (in thousands):

	March 31, 1999	December 31, 1998
Collateralized term loan, interest at 7.01%, due September 9, 2007	$ 44,303	$ 44,425
Senior notes, interest at 7.375%, due May 1, 2001	65,000	65,000
Senior notes, interest at 7.625%, due May 1, 2003	85,000	85,000
Senior notes, interest at 6.97%, due December 3, 2007	35,000	35,000
Callable/redeemable notes, interest at 6.77%, due May 14, 2015, callable/redeemable May 16, 2005	65,000	65,000
Capitalized lease obligations, interest ranging from 5.5% to 6.3%, due March 2001 through January 2004	36,992	26,542
Mortgage notes, other	19,490	18,197
	$ 350,785	$ 339,164

The Company had $50 million available to borrow under its line of credit at March 31, 1999.

5. MINORITY INTERESTS:

Minority interests include 2,803,540 and 2,815,440 Common Operating Partnership Units at March 31, 1999 and December 31, 1998, respectively, and 1,325,275 Convertible Preferred Operating Partnership Units ("POP Units") at March 31, 1999 and December 31, 1998.

6. OTHER INCOME:

The components of other income are as follows for the three months ended March 31, 1999 and 1998 (in thousands):

	1999	1998
Other, principally interest	$ 915	$ 506
Income from affiliates	790	308
	$ 1,705	$ 814

SUN COMMUNITIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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7. EARNINGS PER SHARE:

	For the Three Months Ended March 31, 1999	1998
Earnings used for basic and diluted earnings per share computation	$ 7,135	$ 7,301
Total shares used for basic earnings per share	17,113	16,682
Dilutive securities, principally stock options	124	203
Total shares used for diluted earnings per share computation	17,237	16,885

Diluted earnings per share reflect the potential dilution that would occur if securities were exercised or converted into common stock. Convertible POP Units are excluded from the computations as their inclusion would have an antidilutive effect on earnings per share in 1999 and 1998.

SUN COMMUNITIES, INC.

MANAGEMENT'S DISCUSSION AND ANALYSIS OF
FINANCIAL CONDITION AND RESULTS OF OPERATIONS

OVERVIEW

The following discussion and analysis of the consolidated financial condition and results of operations should be read in conjunction with the consolidated financial statements and the notes thereto. Capitalized terms are used as defined elsewhere in this Form 10-Q.

RESULTS OF OPERATIONS

Comparison of the three months ended March 31, 1999 and 1998

For the three months ended March 31, 1999, income before other, net and minority interests increased by 11.7 percent from $8.0 million to $8.9 million, when compared to the three months ended March 31, 1998. The increase was due to increased revenues of $3.6 million while expenses increased by $2.7 million.

Income from property increased by $2.8 million from $28.6 million to $31.4 million or 9.7 percent, due to acquisitions ($1.4 million), lease up of manufactured home sites including new development ($0.6 million) and increases in rents and other community revenues ($0.8 million).

Other income increased by $0.9 million from $0.8 million to $1.7 million. $0.5 million of the increase in other income relates to income from affiliates and the remaining $.4 million of the increase relates to interest income.

Property operating and maintenance increased by $0.4 million from $6.4 million to $6.8 million or 6.7 percent due primarily to acquisitions ($0.3 million).

Real estate taxes remained constant at $2.2 million during 1999 and 1998.

Property management expenses increased by $0.1 million from $0.5 million to $0.6 million representing 1.9 percent and 1.7 percent of income from property in 1999 and 1998, respectively.

General and administrative expenses increased by $0.1 million from $0.8 million to $0.9 million or 8.7 percent due primarily to increased staffing to manage the growth of the Company. General and administrative expenses as a percentage of income from property remained constant at 2.9 percent in both periods.

Earnings before interest, taxes, depreciation and amortization ("EBITDA") increased by $3.0 million from $19.5 million to $22.5 million. EBITDA as a percent of revenues increased to 68.0 percent in 1999 compared to 66.3 percent in 1998.

Depreciation and amortization increased by $1.0 million from $5.9 million to $6.9 million or 15.9 percent due primarily to the acquisition of communities in 1999 and 1998.

Interest expense increased by $1.1 million from $5.6 million to $6.7 million or 19.8 percent primarily due

SUN COMMUNITIES, INC.

MANAGEMENT'S DISCUSSION AND ANALYSIS OF
FINANCIAL CONDITION AND RESULTS OF OPERATIONS

RESULTS OF OPERATIONS CONTINUED

to increased average debt outstanding.

Other, net of $.9 million in 1998 represents a gain from the disposition of certain assets.

SAME PROPERTY INFORMATION
The following table reflects property-level financial information as of and for the three months ended March 31, 1999 and 1998. The "Same Property" data represents information regarding the operation of communities owned as of January 1, 1998 and March 31, 1999. Site, occupancy, and rent data for those communities is presented as of the last day of each period presented. The table includes sites where the Company is providing financing and managing the properties. Such amounts relate to the total portfolio data and include 923 sites in 1999 and 1998.

	SAME PROPERTY		TOTAL PORTFOLIO	
	1999	1998	1999	1998
Income from property	$21,660	$20,346	$31,374	$28,605
Property operating expenses:				
Property operating and maintenance	3,824	3,622	6,849	6,419
Real estate taxes	1,679	1,733	2,205	2,167
Property operating expenses	5,503	5,355	9,054	8,586
Property EBITDA	$16,157	$14,991	$22,320	$20,019
Number of properties	79	79	107	104
Developed sites	27,369	26,554	38,240	36,720
Occupied sites	25,945	25,357	35,427	34,122
Occupancy %	94.8%(1)	95.5%(1)	94.9(1)	95.3%(1)
Weighted average monthly rent per site	$ 271 (1)	$ 260 (1)	$ 272(1)	$ 263 (1)
Sites available for development	1,320	2,338	8,478	4,700
Sites planned for development in current year	185	105	2,327	1,694

(1) Occupancy % and weighted average rent relates to manufactured housing sites, excluding recreational vehicle sites.

On a same property basis, property revenues increased by $1.3 million from $20.4 million to $21.7 million, or 6.5 percent, due primarily to increases in rents and occupancy related charges including water and property tax pass throughs. Also contributing to revenue growth was the increase of 588 leased sites at March 31, 1999 compared to March 31, 1998.

Property operating expenses increased by $0.1 million from $5.4 million to $5.5 million or 2.8 percent, due to increased occupancies and costs. Property EBITDA increased by $1.2 million from $15.0 million to $16.2 million, or 7.8 percent.

SUN COMMUNITIES, INC.

MANAGEMENT'S DISCUSSION AND ANALYSIS OF
FINANCIAL CONDITION AND RESULTS OF OPERATIONS

LIQUIDITY AND CAPITAL RESOURCES

Cash and cash equivalents decreased by $7.6 million to $2.1 million at March 31, 1999 compared to $9.7 million at December 31, 1998 primarily because cash used in investing activities exceeded cash provided by operating and financing activities.

Net cash provided by operating activities decreased by $3.3 million to $15.9 million for the three months ended March 31, 1999 compared to $19.2 million for the same period in 1998. This decrease was due to other assets increasing by $3.2 million and accounts payable and other liabilities decreasing by $2.0 million offset by a $1.9 million increase in income before minority interests, depreciation and amortization and other.

Net cash used in investing activities decreased by $2.5 million to $37.0 million from $39.5 million primarily due to a decrease of $24.5 million in rental property acquisition activities offset by an increase of $17.1 million used to finance investments in affiliates and notes receivable and a decrease in proceeds of $4.9 million related to asset sales.

Net cash provided by financing activities decreased by $15.4 million to $13.5 million for the three months ended March 31, 1999 compared to $28.9 million for the same period in 1998. $13.4 million of this decrease was due to reduced borrowings on the line of credit and increased repayments on notes payable and other debt.

The Company expects to meet its short-term liquidity requirements generally through its working capital provided by operating activities. The Company expects to meet certain long-term liquidity requirements such as scheduled debt maturities and property acquisitions through the issuance of equity or debt securities, or interests in the Operating Partnership. The Company considers these sources to be adequate and anticipates they will continue to be adequate to meet operating requirements, capital improvements, investment in development, and payment of distributions by the Company in accordance with REIT requirements in both the short and long term. The Company can also meet these short-term and long-term requirements by utilizing its $100 million line of credit which bears interest at LIBOR plus .90% and is due November 1, 1999.

At March 31, 1999, the Company's debt to total market capitalization approximated 37.0% (assuming conversion of all Common and Preferred OP Units to shares of common stock), with a weighted average maturity of approximately 5.5 years and a weighted average interest rate of 7.0%.

Recurring capital expenditures approximated $1.4 million for the three months ended March 31, 1999, including $0.2 million for additional space and related costs at corporate headquarters.

SUN COMMUNITIES, INC.

MANAGEMENT'S DISCUSSION AND ANALYSIS OF
FINANCIAL CONDITION AND RESULTS OF OPERATIONS

OTHER

Funds from operations ("FFO") is defined by the National Association of Real Estate Investment Trusts ("NAREIT") as "net income (computed in accordance with generally accepted accounting principles) excluding gains (or losses) from debt restructuring and sales of property, plus depreciation and amortization, and after adjustments for unconsolidated partnerships and joint ventures." Industry analysts consider FFO to be an appropriate supplemental measure of the operating performance of an equity REIT primarily because the computation of FFO excludes historical cost depreciation as an expense and thereby facilitates the comparison of REITs which have different cost bases in their assets. Historical cost accounting for real estate assets implicitly assumes that the value of real estate assets diminishes predictably over time, whereas real estate values have instead historically risen or fallen based upon market conditions. FFO does not represent cash flow from operations as defined by generally accepted accounting principles and is a supplemental measure of performance that does not replace net income as a measure of performance or net cash provided by operating activities as a measure of liquidity. In addition, FFO is not intended as a measure of a REIT's ability to meet debt principal repayments and other cash requirements, nor as a measure of working capital. The following table calculates FFO for the three months ended March 31, 1999 and 1998 (in thousands):

	1999	1998
Income before gain on asset sales and minority interest	$ 8,938	$ 7,999
Add depreciation and amortization, net of corporate office depreciation	6,822	5,898
Deduct distribution to Preferred OP Units	(626)	(626)
Funds from operations	$ 15,134	$ 13,271
Weighted average OP Units outstanding used for basic FFO per share/unit	19,937	19,017
Dilutive securities:		
Stock options	124	203
Convertible preferred OP Units	1,280	1,197
Weighted average OP Units used for diluted FFO per share/unit	21,341	20,417
FFO, per share/unit:		
Basic	$ 0.76	$ 0.70
Diluted	$ 0.74	$ 0.68

SUN COMMUNITIES, INC.

MANAGEMENT'S DISCUSSION AND ANALYSIS OF
FINANCIAL CONDITION AND RESULTS OF OPERATIONS

OTHER CONTINUED:

Year 2000 Update

The Year 2000 ("Y2K") issue concerns the inability of computerized information systems and non-information systems to accurately calculate, store or use a date after 1999. This could result in computer system failures or miscalculations causing disruptions of operations.

In 1997, the Company implemented a corporate-wide Y2K program to minimize any such disruption caused by the failures of its own internal systems or those of its business supply chain. In the first phase of the project, the Company reviewed its inventory of computer hardware and software, and other devices with embedded microprocessors. The Company also discussed its software applications and internal operational programs with its current information systems' vendors. Finally, in this assessment phase, key members of the business supply chain were contacted and interviewed regarding their awareness of the Y2K problem and the status of their own Y2K project. The first phase was completed on schedule and all key members of the Company's business supply chain reported that they were aware of the Y2K problem and were in the process of readying for the Y2K issue.

In the second phase of the project, all systems found to be Y2K non-compliant were upgraded, fixed, replaced and tested. The second phase was also completed on schedule in December 1998. The Company believes that as a result of this Implementation/Testing phase, its applications and programs will properly recognize calendar dates beginning in the year 2000. The Company plans to continue monitoring Y2K communications from its software vendors and anticipates that some vendors will recommend further patches/upgrades and testing.

In the third and final phase of the Y2K program, the Company surveyed its material third-party service providers, such as its banks, payroll processor, stock transfer agent and telecommunications provider. The purpose of the survey is to follow-up on the status of their Y2K compliance efforts and assess what effect their possible non-compliance might have on the Company. In addition, the Company discussed with its material vendors the possibility of any interface difficulties and/or electrical or mechanical problems relating to the Y2K which may affect properties owned or operated by the Company. The third phase was completed on schedule in April 1999. While all surveyed vendors reported that they were aware of the Y2K issue and were scheduled to have all systems remedied before December 31, 1999, most vendors were reluctant to guarantee that their Y2K issues would not adversely affect the operations of the Company. The Company therefore is developing contingency plans for all key members of its business supply chain.

The Company believes that its expenditures for assessing its Y2K issues, though difficult to quantify, to date have not been material because the Company's Y2K evaluation has been conducted by its own personnel or by its vendors in connection with their servicing operations. The Company received a third-party assessment of its Y2K program methodology and will address the recommendations that are deemed appropriate by the Company by June 30, 1999. The Company is not aware of any other Y2K related conditions that it believes would likely require material expenditures in the future.

SUN COMMUNITIES, INC.

MANAGEMENT'S DISCUSSION AND ANALYSIS OF
FINANCIAL CONDITION AND RESULTS OF OPERATIONS

OTHER CONTINUED:

Year 2000 Update, Continued

Based on its current information, the Company believes that the risk posed by any foreseeable Y2K related problem with its internal systems and the systems at its properties (including both information and non-information systems) or with its vendors is minimal. Y2K related problems with the Company's software applications and internal operational programs or with the electrical or mechanical systems at its properties are unlikely to cause more than minor disruptions in the Company's operations. The Company believes that the risk posed by Y2K related problems for certain third-party service providers is marginally greater, though, based on its current information, the Company does not believe any such problems would have a material effect on its operations. Any Y2K related problems at these third-party service providers could delay the processing of financial transactions or payroll and could disrupt the Company's internal and external communications.

While the Company believes that it will be Y2K capable by December 31, 1999, there can be no assurance that the Company has been or will be successful in identifying and assessing Y2K issues, or that, to the extent identified, the Company's efforts to resolve such issues will be effective such that Y2K issues will not have a material adverse effect on the Company's business, financial condition, or results of operation.

Safe Harbor Statement

This Form 10-Q 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 be subject to the safe harbors created thereby. The words "may", "will", "expect", "believe", "anticipate", "should", "estimate", and similar expressions identify forward-looking statements. These forward-looking statements reflect the Company's current views with respect to future events and financial performance, but are based upon current assumptions regarding the Company's operations, future results and prospects, and are subject to many uncertainties and factors relating to the Company's operations and business environment which may cause the actual results of the Company to be materially different from any future results expressed or implied by such forward-looking statements. Please see the section entitled "Risk Factors" of the Company's Registration Statement on Form S-3 filed with the Securities and Exchange Commission on February 16, 1999 for a list of uncertainties and factors.

Such factors include, but are not limited to, the following: (i) changes in the general economic climate; (ii) increased competition in the geographic areas in which the Company owns and operates manufactured housing communities; (iii) changes in government laws and regulations affecting manufactured housing communities; and (iv) the ability of the Company to continue to identify, negotiate and acquire manufactured housing communities and/or vacant land which may be developed into manufactured housing communities on terms favorable to the Company. The Company undertakes no obligation to publicly update or revise any forward-looking statements whether as a result of new information, future events, or otherwise.

SUN COMMUNITIES, INC.

MANAGEMENT'S DISCUSSION AND ANALYSIS OF

FINANCIAL CONDITION AND RESULTS OF OPERATIONS

OTHER CONTINUED:

Recent Accounting Pronouncements

In June 1998, FASB issued SFAS No. 133 "Accounting for Derivative Instruments and Hedging Activities" ("SFAS 133"). This statement establishes accounting and reporting standards for derivative instruments including certain derivative instruments embedded in other contracts, (collectively referred to as derivatives) and for hedging activities. This statement will be adopted effective January 1, 2000. The Company has not yet determined the impact of SFAS 133 on the earnings and financial position of the Company.

SUN COMMUNITIES, INC.

PART II

ITEM 6.(A) - EXHIBITS REQUIRED BY ITEM 601 OF REGULATION S-K

EXHIBIT NO.	DESCRIPTION
27	Financial Data Schedule

ITEM 6.(B) - REPORTS ON FORM 8-K

The Company did not file any reports on Form 8-K during the period covered by this Form 10-Q.

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 thereunto duly authorized.

Dated: May 6, 1999

SUN COMMUNITIES, INC.

BY: /s/ Jeffrey P. Jorissen

Jeffrey P. Jorissen, Chief Financial Officer and Secretary

SUN COMMUNITIES, INC.
EXHIBIT INDEX

EXHIBIT NO.	DESCRIPTION	FILED HEREWITH	PAGE NUMBER HEREIN
27	Financial Data Schedule	X	

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3-MOS
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JAN-01-1999
MAR-31-1999
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