



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 22, 2010

*Via U.S. Mail and Facsimile*

Thomas X. Geisel  
President and Chief Executive Officer  
Sun Bancorp, Inc.  
226 Landis Avenue  
Vineland, NJ 08360

**Re: Sun Bancorp, Inc.**  
**Revised Preliminary Proxy Statement on Schedule 14A**  
**Filed September 10, 2010**  
**File No. 000-20957**

Dear Mr. Geisel:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Matt S. McNair  
Attorney-Adviser

cc: Jack Spidi  
Malizia, Spidi & Fisch, PC  
(by facsimile only)