



DIVISION OF
CORPORATION FINANCE

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

October 14, 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.
Form 10-K for Fiscal Year Ended December 31, 2009
Form 10-K/A for Fiscal Year Ended December 31, 2009
Form 8-K filed July 13, 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,

Kathryn McHale
Attorney-Adviser

cc: John J. Spidi
Malizia Spidi & Fisch, PC