



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

December 18, 2008

**via U.S. mail and facsimile**

Allen J. Carlson, Chief Executive Officer  
Sun Hydraulics Corporation  
1500 West University Parkway  
Sarasota, Florida 34243

**RE: Sun Hydraulics Corporation  
Form 10-K for the Fiscal Year Ended December 29, 2007  
Filed March 12, 2008  
Schedule 14A Filed on April 25, 2008  
Forms 10-Q for the Fiscal Quarters Ended March 29, 2008,  
June 28, 2008 and September 27, 2008  
File No. 0-21835**

Dear Mr. Carlson:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, Al Pavot, at (202) 551-3738, or me at (202) 551-3355. For other comments, please contact Sherry Haywood at (202) 551-3345, or in her absence, Pamela Long, Assistant Director, at (202) 551-3760.

Sincerely,

Terence O'Brien  
Accounting Branch Chief