

Mail Stop 6010

May 20, 2009

Daniel N. Swisher, Jr.
President and Chief Executive Officer
Sunesis Pharmaceuticals, Inc.
395 Oyster Point Boulevard, Suite 400
South San Francisco, California 94080

**Re: Sunesis Pharmaceuticals, Inc.
Definitive Proxy Statement
Filed May 14, 2009
File No. 000-51531**

Dear Mr. Swisher:

We have completed our review of the above listed filing and have no further comments at this time.

Sincerely,

Jeff Riedler
Assistant Director