

Mail Stop 4720

April 29, 2010

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

**Re: Sunesis Pharmaceuticals, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed April 15, 2010**  
**File Number 000-51531**

Dear Mr. Swisher:

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

Sincerely,

Jeffrey P. Riedler  
Assistant Director