



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

May 31, 2016

Via E-mail

Ms. Melissa J. Kennedy  
Executive Vice-President & Chief Legal Officer & Public Affairs  
Sun Life Financial, Inc.  
150 King Street West, 6<sup>th</sup> Floor  
Toronto, Ontario  
Canada M5H 1J9

**Re: Sun Life Financial, Inc.  
Form 40-F for the Year Ended December 31, 2015  
Filed February 11, 2016  
File No. 001-15014**

Dear Ms. Kennedy:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jim B. Rosenberg

Jim B. Rosenberg  
Senior Assistant Chief Accountant  
Office of Healthcare and Insurance