

**Mail Stop 4561**

September 15, 2008

Jonathan Schwartz  
Chief Executive Officer and President  
Sun Microsystems, Inc.  
4150 Network Circle  
Santa Clara, CA 95054

**Re: Sun Microsystems, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed September 4, 2008  
File No. 000-15086**

Dear Mr. Schwartz:

We have completed our review of the above-referenced filing and your related response letter dated September 12, 2008, and we have no further comments at this time.

Sincerely,

David L. Orlic  
Special Counsel

cc: Via Facsimile (650) 786-2368  
Craig Norris, Vice President, Corporate Law