

Mail Stop 4561

May 28, 2009

Michael E. Lehman  
Chief Financial Officer and  
Executive Vice President  
Sun Microsystems, Inc.  
4150 Network Circle  
Santa Clara, CA 95054

**Re: Sun Microsystems, Inc.  
Form 10-K for Fiscal Year Ended June 30, 2008  
File No. 000-15086**

Dear Mr. Lehman:

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

Sincerely,

Mark Kronforst  
Accounting Branch Chief