

Mail Stop 4561

June 12, 2006

Mr. Gary A. Shiffman  
Chief Executive Officer  
Sun Communities, Inc.  
27777 Franklin Road, Suite 200  
Southfield, MI 48034

**Re: Sun Communities, Inc.  
Form 10-K for the year ended December 31, 2005  
Filed March 16, 2006  
File No. 333-72461**

Dear Mr. Shiffman:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon  
Branch Chief