



DIVISION OF  
CORPORATION FINANCE

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

November 9, 2010

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 fiscal year ended December 31, 2009**  
**Filed March 11, 2010**  
**File No. 001-12616**

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,

Eric McPhee  
Staff Accountant