



DIVISION OF  
CORPORATION FINANCE

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

May 31, 2017

Via E-Mail

Karen J. Dearing  
Chief Financial Officer  
Sun Communities, Inc.  
27777 Franklin Road, Suite 200  
Southfield, Michigan 48034

**Re: Sun Communities, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2016**  
**Filed February 23, 2017**  
**File No. 001-12616**

Dear Ms. Dearing:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Daniel L. Gordon

Daniel L. Gordon  
Senior Assistant Chief Accountant  
Office of Real Estate and Commodities