



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

June 11, 2009

Mr. Terence P. DeLaney
Interim Chief Financial Officer
Sunoco, Inc.
1735 Market Street, Suite LL
Philadelphia, PA 19103-7583

Re: Sunoco, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed February 25, 2009
Schedule 14A Filed March 17, 2009
Response Letter Dated April 24, 2009
File No. 1-06841

Dear Mr. DeLaney:

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

Sincerely,

H. Roger Schwall
Assistant Director

cc: M. Karney
N. Gholson