

SECURITIES AND EXCHANGE COMMISSION

Issuer Delisting; Order granting the Application of Sunoco, Inc. to Withdraw its Common Stock, \$1.00 par value, from Listing and Registration on the Philadelphia Stock Exchange, Inc.
File No. 1-06841

November 23, 2005

On October 3, 2005, Sunoco, Inc., a Pennsylvania corporation ("Issuer"), filed an application with the Securities and Exchange Commission ("Commission"), pursuant to Section 12(d) of the Securities Exchange Act of 1934 ("Act"),¹ and Rule 12d2-2(d) thereunder,² to withdraw its common stock, \$1.00 par value ("Security"), from listing and registration on the Philadelphia Stock Exchange, Inc. ("Phlx"). Notice of such application requesting comments was published in the Federal Register on November 4, 2005.³ No comments were received. As discussed below, the Commission is granting the application.

The Board of Directors ("Board") of the Issuer approved resolutions on September 1, 2005 to withdraw the Security from listing on the Phlx. The Issuer stated that the following reasons factored into the Board's decision to withdraw the Security from Phlx: (i) the Issuer maintains the principal listing for the Security on the New York Stock Exchange ("NYSE"); (ii) since the Sarbanes-Oxley Act of 2002, new, more stringent corporate governance rules have been adopted by various exchanges, including NYSE and Phlx; (iii) maintaining multiple listings and compliance with the rules and disclosure requirements of both NYSE and Phlx requires administrative time and internal costs; and (iv) the benefits of continued listing on Phlx are outweighed by the administrative burden and internal cost of such listing.

¹ 15 U.S.C. 78l(d).

² 17 CFR 240.12d2-2(d).

³ See Securities Exchange Act Release No. 52707 (October 31, 2005), 70 FR 67204.

The Issuer stated in its application that it has complied with the requirements of Phlx Rule 809 governing an issuer's voluntary withdrawal of a security from listing and registration by providing the required documents for withdrawal from Phlx. The Issuer's application relates solely to the withdrawal of the Security from listing on Phlx, and shall not affect its continued listing on NYSE or its obligation to be registered under Section 12(b) of the Act.⁴

The Commission, having considered the facts stated in the application and having due regard for the public interest and protection of investors, orders that the application be, and it hereby is, granted, effective at the opening of business on November 25, 2005.

For the Commission, by the Division of Market Regulation, pursuant to delegated authority.⁵

Jonathan G. Katz
Secretary

⁴ 15 U.S.C. 781(b).

⁵ 17 CFR 200.30-3(a)(1).