

Mail Stop 4720

April 29, 2010

Mr. Daniel N. Swisher, Jr.
President and Chief Executive Officer
Sunesis Pharmaceuticals, Inc.
395 Oyster Point Boulevard, Suite 400
South San Francisco, CA 94080

**Re: Sunesis Pharmaceuticals, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed April 15, 2010
File Number 000-51531**

Dear Mr. Swisher:

We have completed our review of the above listed filing and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler
Assistant Director