

Room 4561

March 16, 2007

Mr. Michael E. Lehman
Chief Financial Officer and
Executive Vice President,
Corporate Resources
Sun Microsystems, Inc.
4150 Network Circle
Santa Clara, CA 95054

**Re: Sun Microsystems, Inc.
Form 10-K for the Fiscal Year Ended June 30, 2006
Filed September 8, 2006
File No. 000-15086**

Dear Mr. Lehman:

We have reviewed your response letter dated February 23, 2007 and have the following additional comment. We may ask you to provide us with supplemental information so we may better understand your disclosure. Please be as detailed as necessary in your explanation. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K for the Fiscal Year Ended June 30, 2006

Note 3. Balance Sheet Details, page 61

Other Non-Current Assets, Net, page 62

1. Your response to prior comment number 3 indicates that the spare parts are used to support the warranty and maintenance of your installed base. Considering the nature of these assets, please explain how you considered the accounting model

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described in Q&A #12 of TIS Section 2140 of the AICPA Technical Questions. We also note that the spare parts are amortized over the useful life which could range from three to ten years. Please tell us why you believe that it is appropriate to amortize the cost of these parts over the expected period for which they were used, as opposed to recording the cost of parts in the periods in which they were actually used.

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. Please submit all correspondence and supplemental materials on EDGAR as required by Rule 101 of Regulation S-T. You may wish to provide us with marked copies of any amendment to expedite our review. Please furnish a cover letter with any amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing any amendment and your responses to our comments.

You may contact Christine Davis, Staff Accountant at (202) 551-3408 or me at (202) 551-3451 if you have questions regarding these comments.

Sincerely,

Mark Kronforst
Accounting Branch Chief