

June 12, 2007

Room 4561

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 completed our review of your Form 10-K and do not, at this time, have any further comments.

Sincerely,

Mark Kronforst
Accounting Branch Chief