

Mail Stop 4561

September 15, 2008

Jonathan Schwartz
Chief Executive Officer and President
Sun Microsystems, Inc.
4150 Network Circle
Santa Clara, CA 95054

**Re: Sun Microsystems, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed September 4, 2008
File No. 000-15086**

Dear Mr. Schwartz:

We have completed our review of the above-referenced filing and your related response letter dated September 12, 2008, and we have no further comments at this time.

Sincerely,

David L. Orlic
Special Counsel

cc: Via Facsimile (650) 786-2368
Craig Norris, Vice President, Corporate Law