



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

June 11, 2009

Mr. Terence P. DeLaney  
Interim Chief Financial Officer  
Sunoco, Inc.  
1735 Market Street, Suite LL  
Philadelphia, PA 19103-7583

**Re: Sunoco, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed February 25, 2009**  
**Schedule 14A Filed March 17, 2009**  
**Response Letter Dated April 24, 2009**  
**File No. 1-06841**

Dear Mr. DeLaney:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director

cc: M. Karney  
N. Gholson