SUN COMMUNITIES INC Form SC 13G February 14, 2005

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No.) \*

SUN COMMUNITIES, INC.

\_\_\_\_\_

(Name of Issuer)

Common

(Title of Class of Securities)

866674104

(CUSIP Number)

Date of Event which Requires Filing of this Statement

DECEMBER 31, 2004

Check the appropriate box to designate the rule pursuant to which the Schedule is filed:

- [x] Rule 13d-1(b)
- [ ] Rule 13d-1(c)
- [ ] Rule 13d-1(d)

\* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in prior coverage.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

SEC 1745 (12-02)

Page 1

CUS	IP No.	866674	104					Page 2 of	6 Pages
1)	NAME OF REPORTING PERSON S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON (entities only)								
	Cohen & Steers, Inc. 14-1904657								
2)	CHECK TH	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  (a) [ ]  (b) [x]							
3)	SEC USE	ONLY							
4)	CITIZENSHIP OR PLACE OF ORGANIZATION								
	D∈	elaware							
	NUMBER OF SHARES		•	E VOTING P	OWER				
			6) SHAI	RED VOTING	POWER				
	REPORTIN PERSON WITH	1G -	•	E DISPOSIT 916,900	IVE POWER				
		;	8) SHAF	RED DISPOS	ITIVE POW	ER			
9)	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON								
	2,916,900								
10)	CHECK BO			GATE AMOUN	T IN ROW	(9) EXCLU	JDES		
	]	]							
11)	PERCENT	OF CLA	SS REPRES	SENTED BY	AMOUNT IN	ROW (9)			
	14.	. 8%							
12)	TYPE OF	REPORT	ING PERSO	N					
	НС	: 							
			*SEE	INSTRUCTIO	NS BEFORE	FILLING	OUT!		

Page 2

SCHEDULE 13G

CUS	SIP No. 86667	4104	Page 3 of 6 Pages					
1)	NAME OF REPORTING PERSON S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON (entities only)							
	Cohen & 13-3353	Steers Capital Management, Inc. 36						
2)	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  (a) [ ]							
			[x]					
3)	SEC USE ONLY							
4)	CITIZENSHIP OR PLACE OF ORGANIZATION							
	New Yor	k						
	NUMBER OF SHARES	5) SOLE VOTING POWER 2,634,100						
		6) SHARED VOTING POWER						
	REPORTING PERSON WITH	7) SOLE DISPOSITIVE POWER 2,916,900						
		8) SHARED DISPOSITIVE POWER						
9)	AGGREGATE AMO	UNT BENEFICIALLY OWNED BY EACH REPORTING PER	SON					
	2,916,9	00						
10)	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES							
	[ ]							
11)	PERCENT OF CL	ASS REPRESENTED BY AMOUNT IN ROW (9)						
	14.8%							
12)	TYPE OF REPOR	TING PERSON						
	IA							

\*SEE INSTRUCTIONS BEFORE FILLING OUT!

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SCHEDULE 13G Page 4 of 6 Item 1(a) Name of Issuer SUN COMMUNITIES, INC. Item 1(b) Address of Issuer's Principal Executive Office 27777 FRANKLIN RD SUITE 200 SOUTHFILED, MI 48034 Item 2(a) Name of Person(s) Filing Cohen & Steers, Inc. Cohen & Steers Capital Management, Inc. Item 2(b) Address of Principal Business Office The principal address of both entities is: 757 Third Avenue New York, New York 10017 Item 2(c) Citizenship or Place of Orgainization Cohen & Steers, Inc.: Delaware Cohen & Steers Capital Management, Inc.: New York Title of Class of Securities Item 2(d) Common Item 2(e) CUSIP Number 866674104 Item 3. If this statement is filed pursuant to Rule 13d-1(b), or 13d-2 (b), check whether the person filing is a (a) [ ] Broker or Dealer registered under Section 15 of the Act (b) [ ] Bank as defined in Section 3(a)(6) of the Act (c) [ ] Insurance Company as defined in section 3(a)(19) of the Act (d) [ ] Investment Company registered under Section 8 of the Investment Company Act (e) [ ] An investment advisor in accordance with Section 240.13d-1(b)(1)(ii)(E) (f) [ ] An employee benefit plan or endowment fund in accordance with 240.13d-1(b)(1)(ii)(F) (g) [X] A parent holding company or control person in accordance with Section 240.13d-1(b)(1)(ii)(G)

(h) [ ] A savings association as defined in Section 3(b) of the

Federal Deposit Insurance Act (12 U.S.C. 1813)

- (i) [] A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15U.S.C. 80a-3)
- (j) [ ] Group, in accordance with Section 240.13d-1(b)(l)(ii)(J)

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#### Item 4 Ownership

- (a) Amount of Shares Beneficially Owned See row 9 on cover sheet
- (b) Percent of Class See row 11 on cover
- (c) Number of Shares as to which such person has:
  - (i) sole power to vote or to direct the vote See row 5 on cover sheet

#### Item 5 Ownership of Five Percent or Less of a Class

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following. []

 $\hbox{ Item 6} \qquad \hbox{ Ownership of More than Five Percent on Behalf of Another Person}$ 

NA

Item 7 Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company

Cohen & Steers Capital Management, Inc., an investment advisor registered under Section 203 of the Investment Advisers Act, is a wholly-owned subsidiary of the parent company.

Item 8 Identification and Classification of Members of the Group

NA

NA

Item 10 Certification

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired in connection with or as a participant in any transaction having that purpose or effect.

Signature

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 14, 2005

/s/Robert Steers

\_\_\_\_\_

Signature

Robert H. Steers, Co-Chairman and Co Chief Executive Officer Cohen & Steers, Inc. and Cohen & Steers Capital Management, Inc.

\_\_\_\_\_

Name and Title

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#### JOINT FILING AGREEMENT

In accordance with Rule 13d-1(k) promulgated under the Securities Exchange Act of 1934, as amended, the undersigned hereby agree to the joint filing with all other Reporting Persons (as such term is defined in the Schedule 13G referred to below) on behalf of each of them of a Statement on Schedule 13G including amendments thereto) with respect to the COMMON CLASS OF SUN COMMUNITIES, INC., and that this Agreement may be included as an Exhibit to such joint filing. This Agreement may be executed in any number of counterparts, all of which together shall constitute one and the same instrument.

IN WITNESS WHEREOF, the undersigned hereby execute this Agreement as of February 14, 2005.

COHEN & STEERS, INC.

/s/Robert Steers

By:-----

Name: Robert H. Steers
Title: Co-Chariman and Co-Chief
Executive Officer

COHEN & STEERS CAPITAL MANAGEMENT, INC.

/s/Robert Steers

By:----

Name: Robert H. Steers Title: Co-Chairman and Co-Chief