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

DIVISION OF
INVESTMENT MANAGEMENT

October 20, 2008

Christopher P. Harvey
WilmerHale
60 State Street
Boston, MA 02019

Re: Sun Capital Advisers Trust—Sun Capital Money Market Fund (File No. 811-08879)

Dear Mr. Harvey:

Your letter of September 17, 2008 requests our assurance that we would not recommend that the Commission take any enforcement action under Sections 17(a)[1], 17(d)[2] and 12(d)(3)[3] of the Investment Company Act of 1940 (the "Act"), and the rules thereunder, if Sun Capital Money Market Fund (the "Fund"), a separate series of Sun Capital Advisers Trust (the "Trust"), and Sun Life Assurance Company of Canada (US) ("Sun Life") enter into the arrangement summarized below and more fully described in the letter. Sun Life is under common control with the Fund's investment adviser, Sun Capital Advisers LLC ("Sun Capital") and, therefore, is an affiliated person of an affiliated person of the Fund as defined in Section 2(a)(3) of the Act.

The Trust is an open-end management investment company that is registered with the Commission under the Act. The Fund is a money market fund that seeks to maintain a stable net

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1 Section 17(a)(1) generally makes it unlawful for any affiliated person of a registered investment company, or an affiliated person of such person, acting as principal, to knowingly sell any security or other property to the registered investment company.

2 Section 17(d) generally makes it unlawful for any affiliated person of a registered investment company, or any affiliated person of such a person, acting as principal, to effect any transaction in which the registered investment company is a joint or joint and several participant with such person in contravention of rules and regulations adopted by the Commission.

3 Section 12(d)(3) generally makes it unlawful for any registered investment company to acquire any security issued by, or any interest in the business of, any broker-dealer, any person engaged in the business of underwriting, or an investment adviser of an investment company, or an investment adviser registered under the Investment Advisers Act of 1940.

asset value per share of $1.00 and uses the amortized cost method of valuation in valuing its portfolio securities as permitted by rule 2a-7 under the Act.

You state that as of September 16, 2008, approximately 3.2 percent of the Fund's total assets, or $4.7 million, consisted of commercial paper issued by American General Finance Corporation ("AGFC"), a subsidiary of American International Group (the "Securities"). You state further that as a result of downgrades in the credit ratings of the Securities, they are no longer considered "First Tier Securities" and that further downgrades may soon cause the Securities to cease to be "Eligible Securities," as these terms are defined in rule 2a-7 under the Act. You state that the Trust's Board of Trustees (the "Board") has determined in the exercise of its business judgment that it would not be in the best interests of the Fund to dispose of the Securities.

Money market funds are required by rule 2a-7 to calculate, at such intervals as the board of directors determines appropriate and reasonable in light of current market conditions, the extent of any deviation between a fund's current market-based net asset value per share from a fund's amortized cost price per share. This process is referred to in the rule as "shadow pricing." You state that in order to prevent any losses realized upon the ultimate disposition of the Securities, or certain securities received in exchange for or as a replacement of the Securities that do not qualify as Eligible Securities (together with the Securities, the "Protected Notes"), from adversely affecting the Fund's market-based net asset value, the Fund and Sun Life would enter into a capital support agreement (an "Agreement"), a form of which was provided to the staff.

You state that the Fund would have a right to receive a cash contribution from Sun Life under the Agreement in any of the following circumstances (each, a "Contribution Event"): (i) any sale of the Protected Notes by the Fund for cash in an amount, after deducting any commissions or similar transaction costs, less than the amortized cost value of the Protected Notes; (ii) receipt of a final payment on any Protected Notes in an amount less than their amortized cost value; (iii) issuance of an order by a court having jurisdiction over the matter discharging AGFC from liability for the Protected Notes and providing for payments in an amount less than the amortized cost value of the Protected Notes; or (iv) receipt of new securities that are Eligible Securities in exchange for or in replacement of any Protected Notes if the amortized cost value of the new securities is less than the amortized cost value of the Protected Notes exchanged or replaced. The Agreement requires the Fund to sell all the Protected Notes it holds promptly on the business day immediately prior to the expiration date specified in the Agreement.

You represent with respect to the Agreement that:

(i) The Agreement would obligate Sun Life upon the occurrence of a Contribution Event to make a cash contribution to the Fund (up to the maximum amount specified in the Agreement) in an amount equal to the lower of (a) the excess of the amortized cost value of the Protected Notes over the amount received by the Fund in connection with a Contribution Event, or (b) the maximum amount specified in the Agreement reduced by any cash contribution previously made by

Sun Life to the Fund;

(ii) The Agreement would be entered into at no cost to the Fund, and Sun Life would not obtain any shares or other contribution from the Fund in exchange for its contribution;

(iii) The Agreement requires the Fund to provide Sun Life with an opportunity to purchase Protected Notes in specified circumstances and that any such purchase would either be in accordance with rule 17a-9 under the Act or, if the Protected Notes are Eligible Securities, pursuant to staff no-action assurance;

(iv) The Fund's adviser has determined pursuant to rule 2a-7(a)(10)(ii) that if the Agreement is deemed to be a security within the meaning of section 2(a)(36) of the Act, it would be an Eligible Security because it is of comparable quality to a security that is an Eligible Security as described in rule 2a-7(a)(10)(i);

(v) The Fund's adviser has determined that the Agreement presents minimal credit risks with respect to the Fund;

(vi) The Board has reviewed and approved the Agreement and believes that it is in the best interests of the Fund and its shareholders for Sun Life to provide the Agreement.

You state that Sun Life's obligations under the Agreement would be supported by a segregated account. The segregated account would be established for the benefit of the Fund and consist of cash or cash equivalent securities equal to the maximum contribution amount under the Agreement. You represent with respect to the segregated account that:

(i) The bank at which the segregated account would be maintained would be a qualified custodian under Section 17 of the Act;

(i) The segregated account would consist of cash or cash equivalents equal to the maximum contribution amount under the Agreement and may be reduced only by the amount of any capital contribution made by Sun Life to the Fund;

(ii) The assets of the segregated account would be available to the Fund by means of a transfer initiated by the Fund without the requirement of further action or consent by Sun Life; and

(iii) The Fund will withdraw funds from the segregated account if Sun Life fails to make a capital contribution when due under the Agreement.

On the basis of the facts and representations in your letter, we will not recommend enforcement action under Sections 17(a), 17(d) and 12(d)(3) of the Act if the Fund and Sun Life

enter into the arrangement summarized above and more fully described in your letter.[4] You should note that any different facts or representations might require a different conclusion. Moreover, this response expresses the Division's position on enforcement action only and does not express any legal conclusions on the issues presented.[5]

We have considered your request for confidential treatment of your letter and our response for a period of 120 days from the date of our response or such earlier date as the Staff of the Division of Investment is advised that the information in your letter has been made public. We have determined that your request is reasonable and appropriate under 17 CFR 200.81(b). Accordingly, your letter and our response will not be made public until February 17, 2009.

Very truly yours,

Dalia Osman Blass
Senior Counsel

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4 This letter confirms oral no-action relief provided by the undersigned to Gretchen Passe Roin on September 17, 2008.

5 The Division of Investment Management generally permits third parties to rely on no-action or interpretive letters to the extent that the third party's facts and circumstances are substantially similar to those described in the underlying request for a no-action or interpretive letter. Investment Company Act Release No. 22587 (Mar. 27, 1997) n. 20. In light of the very fact-specific nature of the Fund's request, however, the position expressed in this letter applies only to the entities seeking relief, and no other entity may rely on this position. Other funds facing similar legal issues should contact the staff of the Division about the availability of no-action relief.

CONFIDENTIAL TREATMENT REQUESTED
BY SUN CAPITAL ADVISERS TRUST UNDER RULE 81(b), 17 C.F.R. 81(b)

Christopher P. Harvey

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September 17, 2008

Investment Company Act
Sections 12(d), 17(a) and 17(d)

Via Email and Federal Express
Division of Investment Management
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-0504
Attn: Robert E. Plaze, Esq., Associate Director

Re: Sun Capital Advisers Trust –Sun Capital Money Market Fund (File No. 811-08879)

Ladies and Gentlemen:

We are writing on behalf of Sun Capital Advisers Trust, a Delaware statutory trust (the "Trust"), and its separate series Sun Capital Money Market Fund (the "Fund"). The Trust seeks assurance from the Staff of the Division of Investment Management that it will not recommend enforcement action to the Securities and Exchange Commission under Sections 17(a), 17(d), and 12(d)(3) of the Investment Company Act of 1940, as amended (the "1940 Act"), and the rules thereunder, if the Fund enters into and performs the capital support arrangement described below. As explained below, the capital support arrangement would be entered into for the purpose of maintaining the net asset value of the shares of the Fund at $1.00 per share.

The Trust is registered with the Commission under the 1940 Act as an open-end management investment company, and the Fund is a money market fund. The Fund uses the amortized cost method of valuing its portfolio securities as permitted by Rule 2a-7 under the 1940 Act.

The Fund holds commercial paper (the "Securities") issued by American General Finance Corporation ("American General Finance"), a subsidiary of American International Group, Inc. ("AIG"). As of September 16, 2008, approximately 3.2 percent of the Fund's total assets calculated on an amortized cost basis consisted of the Securities. The principal amount of the Securities is approximately $4.7 million.

As a result of downgrades of the short-term ratings of the Securities, the Securities are no longer considered first tier securities. In addition, further downgrades may soon cause the Securities to cease to be "eligible securities," as defined in Rule 2a-7. As required by Rule 2a-7(c)(6) and the procedures adopted by the Board of Trustees of the Trust (the "Board"), the

Board has determined, in the exercise of its business judgment, that it would not be in the best interest of the Fund to dispose of the Securities.

The Fund's investment manager is Sun Capital Advisers LLC ("Sun Capital"). Sun Capital is under common control with Sun Life Assurance Company of Canada (U.S.), a stock life insurance company incorporated under the laws of Delaware ("Sun Life").[1] The Fund and Sun Life seek to enter into an arrangement to prevent any losses realized upon the ultimate disposition of the Securities (collectively with any securities received in exchange for, or as a replacement of, the Securities that do not qualify as "eligible securities" as defined in paragraph (a)(10) of Rule 2a-7, "Protected Notes") from adversely affecting the Fund's market-based net asset value. The arrangement, which is described in more detail below, would be entered into at no cost to the Fund. Sun Life would not obtain any shares or other consideration from the Fund for any contribution to the Fund it may make under the arrangement.

Arrangement. Subject to obtaining the no-action assurances requested in this letter, Sun Life would enter into a capital support agreement with the Fund (the "Capital Support Agreement"). The Capital Support Agreement would be for an aggregate amount up to $4.7 million (the maximum amount payable under the Capital Support Agreement, the "Maximum Contribution Amount"). The obligation of Sun Life to make contributions of capital under the Capital Support Agreement (the "Capital Contributions") would terminate upon the earliest of: (i) Sun Life having made Capital Contributions equal to the Maximum Contribution Amount; (ii) the date on which the Fund no longer holds any Protected Notes; or (iii) the expiration date of the Capital Support Agreement (each, a "Termination Event"). The Fund will promptly sell any Protected Notes that it holds on the business day immediately prior to the expiration date of the Capital Support Agreement.

The Fund would have a right to obtain a Capital Contribution under the Capital Support Agreement in any of the following circumstances (each, a "Contribution Event"): (i) any sale of Protected Notes by the Fund for cash in an amount, after deducting any commissions or similar transaction costs, less than the amortized cost value of the Protected Notes (calculated in accordance with Rule 2a-7) sold as of the date of settlement; (ii) receipt of final payment on Protected Notes in an amount less than the amortized cost value of such Protected Notes as of the date such payment is received: (iii) issuance of an order by a court having jurisdiction over the matter discharging American General Finance from liability for the Protected Notes issued by it and providing for payments on such Protected Notes in an amount less than the amortized cost value of such Protected Notes as of the date such payment is received; or (iv) receipt of new securities that are "eligible securities" as defined in paragraph (a)(10) of Rule 2a-7, in exchange

[1] Both Sun Capital and Sun Life are indirect wholly-owned subsidiaries of Sun Life Financial Inc. Sun Life Financial Inc., a corporation organized in Canada, is a reporting company under the Securities Exchange Act of 1934, as amended, with common shares listed on the Toronto, New York, and Philippine stock exchanges.

for or in replacement of Protected Notes if the amortized cost value of such new securities is less than the amortized cost value of the Protected Notes on the date of exchange or replacement.

If a Contribution Event occurs before the Termination Event, Sun Life would make a Capital Contribution in an amount equal to the lower of: (i) the loss ("Loss") incurred as a result of such Contribution Event (*i.e.*, the excess of the amortized cost value of the Protected Notes subject to a Contribution Event over the amount received by the Fund in connection with such Contribution Event); or (ii) the Maximum Contribution Amount reduced by the amount of any Capital Contribution previously made by Sun Life to the Fund.

Solely for purposes of calculating the amount of any Loss, the amortized cost value of a Protected Note that is received in an exchange or restructuring will be increased by the excess, if any, of the amortized cost value of the replaced or restructured Protected Note as of the time immediately preceding the exchange or restructuring over the sum of the amortized cost value of such new Protected Note and any cash received.

If an event would constitute both a Termination Event and a Contribution Event, then the Termination Event would not be deemed to have occurred until Sun Life made any Capital Contributions required with respect to that Contribution Event.

The Capital Support Agreement would provide that the Fund must offer Sun Life an opportunity to purchase Protected Notes subject to such Capital Support Agreement in certain circumstances described in that Capital Support Agreement. Any such purchase would be for cash and would be at a purchase price equal to the greater of the amortized cost or the market price of such Protected Notes (in each case, including accrued interest), in accordance with Rule 17a-9 under the 1940 Act.

With respect to the Capital Support Agreement, Sun Life would establish a segregated account with a bank qualified under Section 17(f) of the 1940 Act to serve as a custodian of the Fund's assets. The segregated account would consist of cash or cash equivalents equal to the Maximum Contribution Amount under such Capital Support Agreement reduced by the amount of any Capital Contribution previously made by Sun Life under that Capital Support Agreement. The assets of the segregated account would be available to the Fund by means of a transfer initiated by the Fund without the requirement of further action or consent by Sun Life. The Fund

will make a withdrawal from the segregated account if Sun Life fails to make a Capital Contribution when due under the Capital Support Agreement.[2]

Discussion. The arrangement described above may involve joint or affiliated transactions prohibited by Sections 17(a) and/or 17(d) of the 1940 Act, and the rules thereunder. Sun Life may be considered an "affiliated person of an affiliated person" of the Fund under Section 2(a)(3) of the 1940 Act because the Fund's investment manager is under common control with Sun Life. The undertakings by the Fund for the Capital Support Agreement could be viewed as consideration by the Fund for the Capital Support Agreement. Thus, the overall arrangement could be deemed to involve a sale of security or other property alternatively as a joint arrangement.

As described above, however, if Sun Life were to purchase the Protected Notes from the Fund, the Capital Support Agreement would obligate Sun Life to pay the Fund an amount equal to the greater of the amortized cost or market value of the Protected Notes. If the Protected Notes were then not "eligible securities," as defined in Rule 2a-7, such a transaction would fall within Rule 17a-9 and would comply with the Rule's terms.[3]

It is important to note that the Fund would benefit from the receipt of the Capital Support Agreement. Upon entry into the Capital Support Agreement, the Fund's net asset value will be calculated taking into account the Capital Support Agreement. Also, the Fund will not pay to obtain the Capital Support Agreement.

The operations of Sun Capital and its affiliates include acting as an investment adviser and broker-dealer registered with the Commission. As a result, the Capital Support Agreement may be subject to Section 12(d)(3) of the 1940 Act, which makes it unlawful for a registered investment company to purchase or otherwise acquire any security issued by or any other interest in the business of any person who acts as a broker, dealer, or registered investment adviser. The Fund could not rely upon the exemption provided under Rule 12d3-1 because the exemption does not extend to affiliated persons of the Fund's investment adviser.

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[2] We note that the Capital Support Agreement may be deemed to be a "security" within the meaning of Section 2(a)(36) of the 1940 Act. The obligations of Sun Life under the Capital Support Agreement would be fully supported by a corresponding segregated account containing cash or cash equivalents, and the Fund would be able to access the segregated account without any further action or consent by Sun Life. We further note that Sun Capital, pursuant to delegated authority, has determined pursuant to paragraph (a)(10)(ii) of Rule 2a-7 that the Capital Support Agreement is of comparable quality to securities that are "eligible securities" as described in paragraph (a)(10)(i) of Rule 2a-7. Accordingly, if deemed to be a security, the Capital Support Agreement would be an "eligible security" for purposes of Rule 2a-7. Sun Capital also has determined, pursuant to delegated authority, that the Capital Support Agreement presents minimal credit risks in accordance with paragraph (c)(3)(i) of Rule 2a-7 under the 1940 Act.

[3] We believe no relief would be required, nor is any sought hereby, with respect to such a transaction. We would apply to the Staff of the Division of Investment Management for additional relief in the event that the Protected Notes were "eligible securities" at the time of any such proposed transaction.

The Board has reviewed and approved the Capital Support Agreement, and believes that it is in the best interests of the Fund and its shareholders for Sun Life to provide the Capital Support Agreement. The Board continues to believe that it would not be in the interest of the Fund to dispose of the Securities.

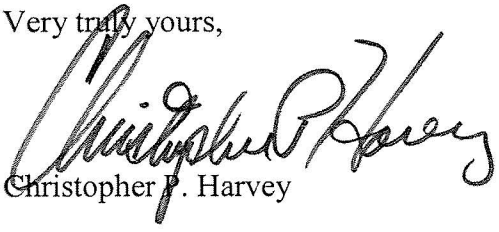
Summary. As described above, Sun Life may be considered a second-tier affiliate of the Fund because the Fund's investment manager is under common control with Sun Life. Given this affiliation and because in certain circumstances the Fund would receive Capital Contributions from Sun Life, the arrangement contemplated by the Capital Support Agreement may involve affiliated or joint transactions prohibited by Sections 17(a) and/or 17(d) of the 1940 Act, and the rules thereunder. In addition, the Capital Support Agreement may not be permitted by Section 12(d)(3). The Board and Sun Capital believe it will be in the best interest of the Fund and its shareholders if the Fund enters into and performs the arrangement described herein. On behalf of the Fund and Sun Life, we hereby request that the Staff of the Division give its assurance that it will not recommend that the Commission take enforcement action against the Fund or Sun Life if the Fund and Sun Life enter into the arrangement as described herein.

Pursuant to 17 C.F.R. 200.81(b), we respectfully request that this request and the response be accorded confidential treatment until 120 days from the date of the response or such earlier date as the Staff of the Division of Investment Management is advised that all information in this letter has been made public. This request for confidential treatment is made for the reason that certain facts set forth in the letter have not been made public and premature disclosure might adversely affect the Trust.

* * *

The Fund needs to act quickly in this matter, and accordingly we would appreciate hearing from you at your earliest convenience. Please call me at (617) 526-6532, or my colleague Pamela Wilson at (617) 526-6371, if you have any questions or if we can otherwise assist in resolving this matter.

Very truly yours,



Christopher P. Harvey

cc: Maura A. Murphy, Esq.