

April 28, 2021

Eric Levenhagen  
Chief Administrative Officer, General Counsel and Secretary  
Sun Country Airlines Holdings, Inc.  
2005 Cargo Road  
Minneapolis, MN 55450

Airlines Holdings, Inc.  
Statement on Form S-1  
2021

Re: Sun Country  
Draft Registration  
Submitted April 22,  
CIK No. 0001743907

Dear Mr. Levenhagen:

This is to advise you  
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no  
later than 48 hours prior  
to the requested effective date and time. Please refer to Rules 460 and  
461 regarding requests for  
acceleration. We remind you that the company and its management are  
responsible for the  
accuracy and adequacy of their disclosures, notwithstanding any review,  
comments, action or  
absence of action by the staff.

Please contact Liz  
Packebusch, Staff Attorney, at (202) 551-8749 with any questions.

Sincerely,

Division of Corporation Finance

Office of Energy & Transportation

cc:

Brian M. Janson