

June 29, 2022

Dave Davis
Chief Financial Officer
Sun Country Airlines Holdings, Inc.
2005 Cargo Road
Minneapolis, Minnesota 55450

Airlines Holdings, Inc.

Fiscal Year Ended December 31, 2021

Fiscal Year Ended December 31, 2021

5, 2022

Re: Sun Country

Form 10-K for

Form 10-K/A for

Form 8-K filed May

File No. 001-40217

Dear Mr. Davis:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance

Office of Energy & Transportation