

July 22, 2021

Dave Davis
President and Chief Financial Officer
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 July 16,
CIK No. 0001743907

Dear Mr. Davis:

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 Anuja A. Majmudar, Attorney-Advisor, at
202-551-3844 with any
questions.

Sincerely,

Division of Corporation Finance

Office of Energy & Transportation

cc:

Brian M. Janson