



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

August 17, 2017

Edward M. Christie  
Chief Financial Officer  
Spirit Airlines, Inc.  
2800 Executive Way  
Miramar, Florida 33025

**Re: Spirit Airlines, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed February 13, 2017**  
**Form 8-K**  
**Filed 4/28/2017**  
**File No. 001-35186**

Dear Mr. Christie:

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,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure