



DIVISION OF  
CORPORATION FINANCE

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

February 1, 2021

Scott M. Haralson  
Senior Vice President and Chief Financial Officer  
Spirit Airlines, Inc.  
2800 Executive Way  
Miramar, FL 33025

**Re: Spirit Airlines, Inc.**  
**Amended Form 10-K for Fiscal Year Ended December 31, 2019**  
**Filed April 16, 2020**  
**File No. 001-35186**

Dear Mr. Haralson:

We have completed our review of your filing. 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