



DIVISION OF  
CORPORATION FINANCE

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

February 15, 2022

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

**Re: Spirit Airlines, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2020**  
**Filed February 10, 2021**  
**Form 8-K filed October 27, 2021**  
**File No. 001-35186**

Dear Mr. Haralson:

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