



DIVISION OF
CORPORATION FINANCE

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

April 26, 2021

Douglas E. Barnett
Chief Financial Officer
Sabre Corp
3150 Sabre Drive
Southlake, TX 76092

Re: Sabre Corp
Form 10-K for the Fiscal Year Ended December 31, 2020
Filed February 25, 2021
File No. 001-36422

Dear Mr. Barnett:

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 Technology