



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

DIVISION OF  
CORPORATION FINANCE

June 29, 2022

Dave Davis  
Chief Financial Officer  
Sun Country Airlines Holdings, Inc.  
2005 Cargo Road  
Minneapolis, Minnesota 55450

**Re: Sun Country Airlines Holdings, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2021**  
**Form 10-K/A for Fiscal Year Ended December 31, 2021**  
**Form 8-K filed May 5, 2022**  
**File No. 001-40217**

Dear Mr. Davis:

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