

March 5, 2021

Jude Bricker
Chief Executive Officer
Sun Country Airlines Holdings, Inc.
2005 Cargo Road
Minneapolis, MN 55450

Re: Sun Country
Amendment No. 1 to
Filed February 23,
File No. 333-252858

Airlines Holdings, Inc.
Registration Statement on Form S-1
2021

Dear Mr. Bricker:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our February 22, 2021 letter.

Registration Statement on Form S-1 as Amended on February 23, 2021

Prospectus Summary
COVID-19 Induced Downturn, page 3

1. We note from the disclosure you added in response to prior comment 1 that you believe performance to different airline types helps to highlight differentiated attributes of [y]our business. To provide appropriate context for your presentation, further expand your disclosure to address the following:

differentiated attributes of your business and how those differ from the attributes of the other carriers being presented;

Jude Bricker
FirstName LastNameJude Bricker
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How Adjusted Operating Income Margin highlights the differentiated attributes of your business referred to in your disclosure;

Remove the reference to Adjusted Operating Income Margin as the best measure of profitability to avoid giving undue prominence to this non-GAAP measure of profitability;

Clarify why this non-GAAP measure is useful to investors
measure in demonstrating
that your performance was more favorable compared to other
airlines during the
COVID-19 induced downturn; and

Why a comparison of Adjusted Operating Income Margin among
airlines may not be
reflective of the results of a similar comparison during normal
industry conditions
(e.g., based on factors such as fleet, network, customer base,
etc).

2. Given that you believe that your financial and operating results for
the year ended
December 31, 2019 are more useful indicators of your scheduled service
and charter
service operating performance during normal industry conditions,
explain to us why you
have not provided a comparable presentation of Adjusted Operating
Income Margin for
that time period.

Risk Factors

Our certificate of incorporation will contain a provision renouncing our
interest and expectancy
in certain corporate opportunities, page 56

3. We note your response to prior comment 5. Please revise your
disclosure to reflect
Section 12.01 of your second amended and restated certificate of
incorporation regarding
the right of each Identified Person to invest in, or provide services
to, any person that is
engaged in the same or similar business activities as the company or
its affiliates or
directly or indirectly competes with the company or any of its
affiliates.

Notes to Consolidated Financial Statements
Note 8. Goodwill and Other Intangible Assets, page F-27

4. Clarify whether the total carrying amount of goodwill relates to the
Passenger segment or
present the changes in goodwill allocated by reportable segment. Refer
to FASB ASC
350-20-50-1.
Note 18. Operating Segments, page F-42

5. We note the difference between Passenger Operating Revenues reported
in the table of
\$364,677 and Passenger Revenues reported on the Consolidated
Statements of Operations
on page F-5 of \$359,232. As this difference appears to relate to the
inclusion of Other
Revenues in your Passenger segment, revise your table to include a
column to account for
other business activities as described in FASB ASC 280-10-50-15 or
tell us why it is

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appropriate to aggregate these business activities within the Passenger
Segment under the
guidance of FASB ASC 280-10-50-11. In addition, ensure all amounts listed
in FASB
ASC 280-10-50-22 are disclosed, as applicable. For example, disclose the
amount of total
assets for each reportable segment, or explain why such information is
not disclosed in
accordance with FASB ASC 280-10-50-26. Finally, reconcile your segment
measure of
profit or loss to consolidated income before income taxes. Refer to FASB
ASC 280-10-
50-30(b).

You may contact Jennifer O'Brien, Staff Accountant, at (202) 551-3721,
or Shannon
Buskirk, Staff Accountant, at (202) 551-3717 if you have questions regarding
comments on the
financial statements and related matters. Please contact Anuja A. Majmudar,
Attorney-Advisor,

at (202) 551-3844 or, in her absence, Laura Nicholson, Special Counsel, at
(202) 551-3584 with
any other questions.

FirstName LastNameJude Bricker

Corporation Finance
Comapany NameSun Country Airlines Holdings, Inc.

Transportation

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cc: Brian M. Janson, Esq.

FirstName LastName

Sincerely,

Division of

Office of Energy &