

January 4, 2023

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

Airlines Holdings, Inc.  
Statement on Form S-3  
2022

Re: Sun Country  
Registration  
Filed December 27,  
File No. 333-269023

Dear Jude Bricker:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Cheryl Brown, Staff Attorney, at (202) 551-3905 with any questions.

Sincerely,

Division of Corporation Finance

Office of Energy & Transportation

cc:

Brian M. Janson