

Barclays Capital Inc.
745 Seventh Avenue
New York, New York 10019

Morgan Stanley & Co. LLC
1585 Broadway
New York, NY 10036

May 17, 2021

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attention: Anuja A. Majmudar

Re: **Sun Country Airlines Holdings, Inc.**
Acceleration Request for Registration Statement on Form S-1
File No. 333-256201

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, we, as representatives of the several underwriters, hereby join in the request of Sun Country Airlines Holdings, Inc. (the "**Company**") that the Securities and Exchange Commission (the "**Commission**") take appropriate action to cause the above-referenced Registration Statement on Form S-1 to become effective on May 19, 2021, at 4:00 p.m., Eastern Time, or as soon thereafter as is practicable or at such later time as the Registrant or its outside counsel, Paul, Weiss, Rifkind, Wharton & Garrison LLP may orally request via telephone call to the staff of the Commission.

Pursuant to Rule 460 under the Act, we, as representatives of the several underwriters, wish to advise you that there will be distributed to each underwriter or dealer, who is reasonably anticipated to participate in the distribution of securities, as many copies of the preliminary prospectus as appears to be reasonable to secure adequate distribution of the preliminary prospectus.

We, the undersigned, as representatives of the several underwriters, will comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

[Signature Page Follows]

Very truly yours,

BARCLAYS CAPITAL INC.

By: /s/ Victoria Hale

Name: Victoria Hale
Title: Authorized Signatory

MORGAN STANLEY & CO. LLC

By: /s/ Ashraf Saheb

Name: Ashraf Saheb
Title: Vice President

[Signature Page to Acceleration Request]
