

**Sun Country Airlines Holdings, Inc.**  
**2005 Cargo Road.**  
**Minneapolis, MN 55450**

May 17, 2021

VIA EDGAR

Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Liz Packebusch  
Staff Attorney  
Office of Energy & Transportation

Sun Country Airlines Holdings, Inc.  
Registration Statement on  
Form S-1 (File No. 333-256201)

Dear Ms. Packebusch:

Pursuant to Rule 461 of the Securities Act of 1933, as amended, we hereby request that the effective date of the above-captioned Registration Statement on Form S-1 (the "S-1") relating to the registration of 6,900,000 shares (including 900,000 shares to cover over-allotments) of the common stock, par value \$0.01 per share, of Sun Country Airlines Holdings, Inc. (the "Company") be accelerated to May 19, 2021 at 4:00 p.m. E.D.T. or as soon thereafter as may be practicable, or at such other time as the Company or its outside counsel, Paul, Weiss, Rifkind, Wharton & Garrison LLP, may orally request via telephone call that the S-1 be declared effective.

We understand that the Staff will consider this request as confirmation by the Company of its awareness of its responsibilities under the federal securities laws as they relate to the issuance of the securities covered by the Registration Statement. If you have any questions regarding the foregoing, please contact Brian M. Janson of Paul, Weiss, Rifkind, Wharton & Garrison LLP at (212) 373-3588.

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Very truly yours,

By: /s/ Eric Levenhagen

Name: Eric Levenhagen

Title: Chief Administrative Officer,  
General Counsel and Secretary

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