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March 23, 2021

### VIA EDGAR

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549-6010

Attention: Kevin Dougherty  
Laura Nicholson  
Yong Kim  
Gus Rodriguez

Re: Frontier Group Holdings, Inc.  
Amendment No. 3 to Registration Statement on Form S-1  
File No. 333-254004

Ladies and Gentleman:

On behalf of Frontier Group Holdings, Inc. (the "Company"), we are hereby filing Amendment No. 3 ("Amendment No. 3") to the Company's above-referenced Registration Statement on Form S-1 (as amended, the "Registration Statement"), which was initially filed with the Securities and Exchange Commission (the "Commission") on March 8, 2021 and amended by Amendment No. 1 to the Registration Statement filed on March 18, 2021 ("Amendment No. 1") and by Amendment No. 2 to the Registration Statement filed on March 19, 2021.

Amendment No. 3 has been revised to reflect the Company's responses to the comments received from the staff of the Commission (the "Staff") on March 22, 2021. This amendment also reflects a stock split, a bona fide pricing range pursuant to Item 501(b)(3) of Regulation S-K and related information, other than information permitted to be omitted by Rule 430A.

For ease of review, we have set forth below the numbered comments from your letter and the Company's response thereto. For your convenience, we have enclosed a courtesy package for the members of the Staff identified above which includes a copy of Amendment No. 3 marked to show changes from Amendment No. 1, as well as a copy of this letter.

**Amendment No. 1 to Registration Statement on Form S-1**

**Business**

**Competition, page 124**

1. **We have reviewed the revised disclosure in footnote 3 on page 124 in response to comment 7. Please revise your disclosure to clearly indicate whether:**
  - **You calculated each of the metrics for Adjusted CASM (Excluding Fuel) and Adjusted CASM + net interest based on publicly available information;**
  - **You believe the methodology used to calculate Adjusted CASM (Excluding Fuel) for each of the airlines was applied consistently; and,**
  - **CASM and RASM were derived directly from the publicly available information for each of airlines presented.**

*Response:* In response to the Staff's comment, the Company has modified the disclosure commencing on page 124 of Amendment No. 3.

\* \* \* \* \*

We hope the foregoing answers are responsive to your comments. Please do not hesitate to contact me by telephone at (650) 463-2643 or by e-mail ([tony.richmond@lw.com](mailto:tony.richmond@lw.com)) or Miles P. Jennings by telephone at (415) 395-8198 or by e-mail ([miles.jennings@lw.com](mailto:miles.jennings@lw.com)) with any questions or comments regarding this correspondence.

Very truly yours,

/s/ Anthony J. Richmond

Anthony J. Richmond  
of LATHAM & WATKINS LLP

CC: Barry L. Biffle, Frontier Group Holdings, Inc.  
Howard Diamond, Frontier Group Holdings, Inc.  
Miles P. Jennings, Latham & Watkins LLP  
Brian D. Paulson, Latham & Watkins LLP  
Alan F. Denenberg, Davis Polk & Wardwell LLP