Spirit Airlines, Inc. Form 8-K April 29, 2014

UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

FORM 8-K CURRENT REPORT Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): April 29, 2014

SPIRIT AIRLINES, INC. (Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction of incorporation)

001-35186 (Commission File Number) 38-1747023 (IRS Employer Identification Number)

2800 Executive Way Miramar, Florida 33025 (Address of principal executive offices, including Zip Code)

(954) 447-7920 (Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

[] Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

[] Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

[] Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

[] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

The information in this report furnished pursuant to Item 2.02 shall not be deemed "filed" for the purposes of Section 18 of the Securities and Exchange Act of 1934, as amended (the "Exchange Act"), or otherwise subject to the liabilities of that section. It may only be incorporated by reference in another filing under the Exchange Act or the Securities Act of 1933, as amended (the "Securities Act"), if such subsequent filing specifically references the information furnished pursuant to Item 2.02 of this report.

Item 2.02. Results of Operations and Financial Condition.

On April 29, 2014, Spirit Airlines, Inc. (the "Company" or "Spirit") issued a press release announcing its unaudited financial results for the first quarter 2014; a copy of which is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

Non-GAAP financial measures that reflect adjustments from historical financial data prepared under GAAP, including adjustments for special items, are included in the press release as supplemental disclosures because the Company believes they are useful indicators of the Company's operating performance for comparative purposes. These non-GAAP financial measures are well recognized performance measurements in the airline industry that are frequently used by investors, securities analysts and other interested parties in comparing the operating performance of companies in the airline industry. The non-GAAP financial measures provided have limitations as an analytical tool. Because of these limitations determinations of our operating performance adjusted for special items should not be considered in isolation or as a substitute for performance measures calculated in accordance with GAAP. The Company has also provided in the press release reconciliations of these non-GAAP financial measures to the appropriate GAAP financial measures.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

The following is furnished as an exhibit to this report and shall not be deemed "filed" for purposes of Section 18 of the Exchange Act:

Exhibit No. Description99.1 Press Release regarding first quarter 2014 unaudited financial results.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: April 29, 2014 SPIRIT AIRLINES, INC.

By: /s/ Thomas Canfield Name: Thomas Canfield Title: Senior Vice President and General Counsel

EXHIBIT INDEX

Exhibit No. Description

99.1 Press Release regarding first quarter 2014 unaudited financial results.