



DIVISION OF
CORPORATION FINANCE

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

May 29, 2018

Scott Sheldon
Chief Financial Officer
Allegiant Travel Company
1201 North Town Center Drive
Las Vegas, Nevada 89144

Re: Allegiant Travel Company
Form 10-K for Fiscal Year Ended December 31, 2017
Filed March 1, 2018
File No. 001-33166

Dear Mr. Sheldon:

We have completed our review of your filing. 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.

Division of Corporation Finance
Office of Transportation and Leisure