

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
May 31, 2017**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Avianca Holdings S.A.**

**File No. 001-36142 - CF#35031**

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Avianca Holdings S.A. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 20-F filed on May 1, 2017.

Based on representations by Avianca Holdings S.A. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 4.7.3	through May 1, 2027
Exhibit 4.7.4	through May 1, 2027
Exhibit 4.24.3	through May 1, 2027
Exhibit 4.24.4	through May 1, 2027
Exhibit 4.24.5	through May 1, 2027
Exhibit 4.24.6	through May 1, 2027
Exhibit 4.24.7	through May 1, 2027
Exhibit 4.24.8	through May 1, 2027
Exhibit 4.24.9	through May 1, 2027
Exhibit 4.24.10	through May 1, 2027

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Brent J. Fields  
Secretary