



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 3561

October 6, 2008

Maurice J. Gallagher, Jr.
Chairman of the Board and Chief Executive Officer
Allegiant Travel Company
3301 N. Buffalo, Suite B-9
Las Vegas, Nevada 89129

**Re: Allegiant Travel Company
Form 10-K for the fiscal year ended December 31, 2007
Filed March 11, 2008
File No. 001-33166**

Dear Mr. Gallagher:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Max A. Webb
Assistant Director

cc: Robert B. Goldberg
Fax: (404) 233-2188