



DIVISION OF
CORPORATION FINANCE

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

December 15, 2009

Mr. Andrew C. Levy
Chief Financial Officer
Allegiant Travel Company
8360 S. Durango Drive
Las Vegas, NV 89113

Re: **Allegiant Travel Company**
Form 10-K for the fiscal year ended December 31, 2008
File No. 000-31683

Dear Mr. Levy:

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

Sincerely,

Lyn Shenk
Branch Chief