



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