



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

DIVISION OF  
CORPORATION FINANCE

July 26, 2017

David S. Graziosi  
President, Chief Financial Officer, and Treasurer  
Allison Transmission Holdings, Inc.  
One Allison Way  
Indianapolis, IN 46222

**Re: Allison Transmission Holdings, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2016  
Filed February 24, 2017  
File No. 001-35456**

Dear Mr. Graziosi:

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.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure