



DIVISION OF  
CORPORATION FINANCE

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

April 12, 2018

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

**Re: Allison Transmission Holdings Inc**  
**Form 8-K Furnished February 14, 2018**  
**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.

Division of Corporation Finance  
Office of Transportation and Leisure