



May 18, 2015

VIA EDGAR CORRESPONDENCE

U.S. Securities and Exchange Commission
Division of Corporation Finance
Attn: Theresa Messinese
100 F Street, N.E.
Washington, DC 20549

**Re: Allison Transmission Holdings, Inc.
Form 10-K for Fiscal Year Ended December 31, 2014
Filed February 20, 2015
File No. 001-35456**

Dear Ms. Messinese:

On behalf of Allison Transmission Holdings, Inc. (the "Company"), I am responding to your letter dated May 7, 2015, with respect to the above-referenced filing. Pursuant to your telephone conversation with Brian Miller of Latham & Watkins, LLP on May 18, 2015, the Company hereby confirms its expectation that, on or about June 5, 2015, the Company will provide the Staff of the Division of Corporation Finance with the Company's response to the Staff's comments.

If you have any questions or comments with regard to these responses or other matters, please call Brian Miller at (202) 637-2332.

Very truly yours,

/s/ Eric C. Scroggins

Eric C. Scroggins

Vice President, General Counsel and Secretary

cc: Brian D. Miller, Latham & Watkins LLP