

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