

December 16, 2022

Gregory Anderson  
Chief Financial Officer  
Allegiant Travel CO  
1201 North Town Center Drive  
Las Vegas, Nevada 89144

Re: Allegiant Travel CO  
Form 10-K for the

Fiscal Year ended December 31, 2021

Filed March 1, 2022  
File No. 001-33166

Dear Gregory Anderson:

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,

Division of Corporation Finance  
Office of Energy & Transportation