

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

**Post-Effective Amendment No. 1  
to  
FORM S-1  
REGISTRATION STATEMENT  
UNDER THE SECURITIES ACT OF 1933**

**ALLISON TRANSMISSION HOLDINGS, INC.**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction of  
incorporation or organization)

**3714**  
(Primary Standard Industrial  
Classification Code Number)

**26-0414014**  
(I.R.S. Employer  
Identification No.)

**One Allison Way  
Indianapolis, IN 46222  
(317) 242-5000**

(Address, including zip code, and telephone number, including area code, of the registrant's principal executive offices)

**Eric C. Scroggins  
Vice President — General Counsel and Secretary  
Allison Transmission Holdings, Inc.**

**One Allison Way  
Indianapolis, IN 46222  
(317) 242-5000**

(Name, address, including zip code, and telephone number, including area code, of agent for service)

*Copies to:*

**Rachel W. Sheridan, Esq.  
Jason M. Licht, Esq.  
Latham & Watkins LLP  
555 11<sup>th</sup> Street, NW  
Washington, DC 20004  
(202) 637-2200**

**William F. Gorin, Esq.  
Cleary Gottlieb Steen & Hamilton LLP  
One Liberty Plaza  
New York, NY 10006  
(212) 225-2000**

**Approximate date of commencement of proposed sale to the public:** As soon as practicable after this Registration Statement becomes effective.

If any of the securities being registered on this form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box.

If this form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.  333-172932

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See definitions of "large accelerated filer," "accelerated filer," and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

**This Registration Statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(d) under the Securities Act.**

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## EXPLANATORY NOTE

This Post-Effective Amendment No. 1 relates to the Registrant's Registration Statement on Form S-1, as amended (File No. 333-172932), initially filed by the Registrant on March 18, 2011 and declared effective by the Securities and Exchange Commission on March 14, 2012. The Registrant is filing this Post-Effective Amendment No. 1 pursuant to 462(d) for the sole purpose of replacing Exhibit 5.1 to the Registration Statement. This Post-Effective Amendment No. 1 does not modify any provision of Part I or Part II of the Registration Statement other than supplementing Item 16 of Part II as set forth below.

**PART II**  
**INFORMATION NOT REQUIRED IN PROSPECTUS**

**Item 16. Exhibits and Financial Statement Schedules.**

(A) Exhibits

<u>EXHIBIT NO.</u>	<u>DESCRIPTION OF EXHIBIT</u>
5.1	Opinion of Latham & Watkins LLP
23.1	Consent of Latham & Watkins LLP (included in Exhibit 5.1)
24.1**	Powers of Attorney (included in the Registrant's Registration Statement on Form S-1 (File No. 333-172932) filed with the Commission on March 18, 2011)

\*\* Previously filed.



**EXHIBIT INDEX**

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## [LETTERHEAD OF LATHAM &amp; WATKINS LLP]

March 14, 2012

Allison Transmission Holdings, Inc.  
One Allison Way  
Indianapolis, Indiana 46222

Re: *Registration Statement No. 333-172932; 30,015,000 shares of Common Stock,  
par value \$0.01 per share, of Allison Transmission Holdings, Inc.*

Ladies and Gentlemen:

We have acted as special counsel to Allison Transmission Holdings, Inc., a Delaware corporation (the "Company"), in connection with the proposed issuance of up to 30,015,000 shares of common stock, \$0.01 par value per share, which are being offered by certain stockholders of the Company (the "Shares"). The Shares are included in a registration statement on Form S-1 under the Securities Act of 1933, as amended (the "Act") filed with the Securities and Exchange Commission (the "Commission") on March 18, 2011 (Registration No. 333-172932) (as amended, the "Registration Statement"). The term "Shares" shall include any additional shares of common stock registered by the Company pursuant to Rule 462(b) under the Act in connection with the offering contemplated by the Registration Statement. This opinion is being furnished in connection with the requirements of Item 601(b)(5) of Regulation S-K under the Act, and no opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement or related Prospectus, other than as expressly stated herein with respect to the issue of the Shares.

As such counsel, we have examined such matters of fact and questions of law as we have considered appropriate for purposes of this letter. With your consent, we have relied upon certificates and other assurances of officers of the Company and others as to factual matters without having independently verified such factual matters. We are opining herein as to General Corporation Law of the State of Delaware, and we express no opinion with respect to any other laws.

Subject to the foregoing and the other matters set forth herein, it is our opinion that, as of the date hereof that the Shares have been duly authorized by all necessary corporate action of the Company and are validly issued, fully paid and nonassessable.

We consent to your filing this opinion as an exhibit to the Registration Statement and to the reference to our firm in the Prospectus under the heading "Validity of Common Stock." We further consent to the incorporation by reference of this letter and consent into any registration statement filed pursuant to Rule 462(b) with respect to the Shares. In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Commission thereunder.

Very truly yours,

/s/ Latham & Watkins LLP