



DIVISION OF  
CORPORATION FINANCE

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

October 2, 2023

Jon Baker  
Chief Executive Officer  
Sportsman's Warehouse Holdings, Inc.  
1475 West 9000 South Suite A  
West Jordan, Utah 84088

**Re: Sportsman's Warehouse Holdings, Inc.**  
**Form 10-K for the Fiscal Year Ended January 28, 2023**  
**Filed April 13, 2023**  
**File No. 1-36401**

Dear Jon Baker:

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 Trade & Services