

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