

October 2, 2023

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

Warehouse Holdings, Inc.

Fiscal Year Ended January 28, 2023
2023

Re: Sportsman s
Form 10-K for the
Filed April 13,
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