

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

CORPORATION FINANCE

Mail Stop 3561

April 30, 2018

Jon Barker Chief Executive Officer Sportsman's Warehouse Holdings, Inc. 7035 South High Tech Drive Midvale, UT 84047

Re: Sportsman's Warehouse Holdings, Inc.

Registration Statement on Form S-3

Filed April 24 2018 File No. 333-224421

Dear Mr. Barker:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Courtney Haseley, Attorney-Adviser, at (202) 551-7689 with any questions.

Sincerely,

/s/ Lisa M. Kohl for

Mara L. Ransom Assistant Director Office of Consumer Products

cc: John-Paul Motley, Esq.
O'Melveny & Myers LLP