

SPORTSMAN'S WAREHOUSE HOLDINGS, INC.
7035 South High Tech Drive
Midvale, Utah 84047

May 1, 2018

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attn: Courtney Haseley

**Re: Request for Effectiveness for Sportsman's Warehouse Holdings, Inc.
Registration Statement on Form S-3 (File No. 333-224421)**

Dear Ms. Haseley:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Sportsman's Warehouse Holdings, Inc. (the "Registrant") hereby respectfully requests that the effectiveness of the above-referenced Registration Statement be accelerated to 4:00 p.m. Eastern Time, on May 3, 2018, or as soon thereafter as practicable.

If you have any questions or comments regarding the foregoing, please do not hesitate to contact me at (801) 304-4321.

Very truly yours,

SPORTSMAN'S WAREHOUSE HOLDINGS, INC.

By: /s/ Kevan Talbot

Name: Kevan P. Talbot

Title: Chief Financial Officer
