

GANDER MOUNTAIN CO  
Form AW  
January 29, 2010

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U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549  
Attention:

**BY EDGAR**

Mr. H. Christopher Owings  
Assistant Director

**Re: Gander Mountain Company  
Post-Effective Amendment No. 1 to Form S-3  
Filed January 25, 2010  
File No. 333-128675**

Ladies and Gentlemen:

Pursuant to Rule 477 under the Securities Act of 1933, Gander Mountain Company hereby submits this application for withdrawal of Post-Effective Amendment No. 1 to our Registration Statement on Form S-3 (the Amendment) (Accession No. 0001104659-10-002712). The Amendment was filed with the Securities and Exchange Commission via EDGAR on January 25, 2010. The purpose of the Amendment was to amend the Registration Statement to deregister shares that were previously deregistered in 2007. Therefore, we respectfully request that pursuant to Rule 477 under the Act, the Securities and Exchange Commission consent to this application for withdrawal as soon as possible. No securities were sold pursuant to the Registration Statement.

If the staff has any questions on any of the information set forth herein, please telephone me at (651) 325-4425 or Jonathan Zimmerman of Faegre & Benson LLP at (612) 766-8419. My fax number is (651) 325-2001 and Jonathan's fax number is (612) 766-1600.

Sincerely,

*/s/ Eric R. Jacobsen*

Eric R. Jacobsen  
*Executive Vice President  
General Counsel and Secretary*

cc: Chris Chase, Staff Attorney, Securities and Exchange Commission  
Jonathan R. Zimmerman, Partner, Faegre & Benson LLP

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**180 East Fifth Street • Suite 1300 • St. Paul, MN 55101 • (651) 325-4300**

*Affirmative Action/Equal Opportunity Employer*

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