



SMITH & WESSON HOLDING CORPORATION  
2100 Roosevelt Avenue  
Springfield, Massachusetts 01104

June 25, 2007

*Via Facsimile (202-772-9368) and EDGAR*

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, DC 20549  
Attention: Matt Franker

**Re: Smith & Wesson Holding Corporation  
Form S-3  
File No. 333-141231**

Ladies and Gentlemen:

In accordance with Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended, Smith & Wesson Holding Corporation (the "Company") hereby requests that the effective date of the above-captioned Registration Statement be accelerated to 5:00 p.m., Eastern time, on June 26, 2007, or as soon as practicable thereafter.

The Company acknowledges that (1) should the Commission or staff, acting pursuant to delegated authority, declare the Registration Statement effective, it does not foreclose the Commission from taking any action with respect to the Registration Statement, (2) the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the Registration Statement effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement, and (3) the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

As soon as the Commission has declared the Registration Statement effective, please call Robert S. Kant at Greenberg Traurig, LLP at (602) 445-8302, and then send written confirmation to the addresses listed on the cover of the Registration Statement.

Very truly yours,

**SMITH & WESSON HOLDING CORPORATION**

By: /s/ John A. Kelly  
Name: John A. Kelly  
Title: Chief Financial Officer

cc: Robert S. Kant