

March 6, 2006

via U.S. mail and facsimile

Michael F. Golden  
President and Chief Executive Officer  
Smith & Wesson Holding Corporation  
2100 Roosevelt Avenue  
Springfield, MA 01104

RE: Smith & Wesson Holding Corporation  
Form 10-K for the fiscal year ended April 30, 2005  
Forms 10-Q for the fiscal quarters ended October 31, 2005 and July  
31, 2005

File No. 1-31552

Dear Mr. Golden:

We have completed our review of your Form 10-K and related  
filings and have no further comments at this time.

If you have any further questions regarding our review of  
your  
filings, please contact Meagan Caldwell at (202) 551-3754 or, in  
her  
absence, Jeanne Baker, Assistant Chief Accountant at (202) 551-  
3691.

Sincerely,

Rufus Decker  
Accounting Branch Chief

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Mr. Gary T. Steele  
March 9, 2005  
Page 1 of 1

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

DIVISION OF  
CORPORATION FINANCE