

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

September 9, 2009

VIA FACSIMILE (703-813-6968) AND EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE
Washington, D.C. 20549

Attention: Sherry Haywood

Re: Smith & Wesson Holding Corporation
Form S-3
File No. 333-160911

Ladies and Gentlemen:

Smith & Wesson Holding Corporation (the "Company") hereby requests the withdrawal of its request that the Commission accelerate the effective date of the above-captioned Registration Statement. The Company's original request for acceleration was made by letter dated September 4, 2009.

Very truly yours,

SMITH & WESSON HOLDING CORPORATION

By: /s/ Michael F. Golden

Name: Michael F. Golden

Title: President and Chief Executive Officer