
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): December 9, 2011

Smith & Wesson Holding Corporation

(Exact name of registrant as specified in its charter)

Nevada

(State or other Jurisdiction of
Incorporation)

001-31552

(Commission File Number)

87-0543688

(IRS Employer Identification No.)

**2100 Roosevelt Avenue
Springfield, Massachusetts**

(Address of Principal Executive Offices)

01104

(Zip Code)

Registrant's telephone number, including area code: **(800) 331-0852**

(Former name or former address if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 7.01 Regulation FD Disclosure.

We are furnishing this Current Report on Form 8-K in connection with the disclosure of information, in the form of the textual information from a PowerPoint presentation to be given at meetings with institutional investors. This information may be amended or updated at any time and from time to time through another Form 8-K, a later company filing, or other means. The PowerPoint presentation attached as Exhibit 99.1 to this Current Report on Form 8-K updates and replaces in its entirety all prior PowerPoint presentations filed by us, including the PowerPoint presentation filed as Exhibit 99.1 to Amendment No. 1 to the Current Report on Form 8-K dated September 13, 2011, which was filed with the Securities and Exchange Commission on September 14, 2011.

The information in this Current Report on Form 8-K (including the exhibit) is furnished pursuant to Item 7.01 and shall not be deemed to be “filed” for the purpose of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities of that section. This Current Report on Form 8-K will not be deemed an admission as to the materiality of any information in the Report that is required to be disclosed solely by Regulation FD.

We do not have, and expressly disclaim, any obligation to release publicly any updates or any changes in our expectations or any change in events, conditions, or circumstances on which any forward-looking statement is based.

The text included with this Report on Form 8-K is available on our website located at www.smith-wesson.com, although we reserve the right to discontinue that availability at any time.

Item 9.01. Financial Statements and Exhibits.

- (a) *Financial Statements of Business Acquired.*
Not applicable.
- (b) *Pro Forma Financial Information.*
Not applicable.
- (c) *Shell Company Transactions.*
Not applicable.
- (d) *Exhibits.*

Exhibit Number	Exhibits
99.1	Smith & Wesson presentation dated December 2011.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

SMITH & WESSON HOLDING CORPORATION

Date: December 8, 2011

By: /s/ Jeffrey D. Buchanan

Jeffrey D. Buchanan

Executive Vice President, Chief Financial Officer, Secretary, and
Treasurer

EXHIBIT INDEX

99.1 Smith & Wesson presentation dated December 2011.



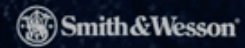
James Debney, President & CEO
Jeffrey Buchanan, EVP, CFO

December, 2011



Certain statements contained in this presentation may be deemed to be forward-looking statements under federal securities laws, and the Company intends that such forward-looking statements be subject to the safe-harbor created thereby. Such forward-looking statements include but are not limited to statements regarding the Company's markets and strategies, the Company's vision and mission, the opportunity for growth of the Company, the demand for the Company's products and services, the Company's future products or product development, anticipated sales and operating results for the Company, and the Company's financial and operational goals. The Company cautions that these statements are qualified by important factors that could cause actual results to differ materially from those reflected by such forward-looking statements. Such factors include the demand for the Company's products, the Company's growth opportunities, the ability of the Company to obtain operational enhancements, the success of new products, the success of the divestiture of the Company's Security Solutions business, and other risks detailed from time to time in the Company's reports filed with the SEC.


Highlights



- U.S. Market Leader: Handguns, Modern Sporting Rifles
- Q2 FY2012:
 - Firearms sales growth: 10.5%
 - Firearms unit growth 27% vs. market growth of 12.6% (Adjusted NICS)
- Diverse sales sources:
 - Consumer
 - Professional: International, Law Enforcement, Government, Military
- Innovative products
- Healthy Balance Sheet
- Solid, experienced management team

An iconic, 159-year-old American brand

Experienced Management Team

 Smith & Wesson®



James Debney, President & CEO

20+ years: multinational consumer and business-to-business environments including President of Presto Products Co., a \$500 million business unit of Alcoa Consumer Products

Jeffrey Buchanan, EVP & CFO

25+ years: private and public company experience in financial management and law: CFO for publicly traded, global manufacturing company, law firm partner, public company board member



Experienced Management Team



Mario Pasantes

Sr. VP Marketing and Global Professional Sales

Alcoa, Inc.
Coca-Cola
Pillsbury

International
Market Development
Strong Global Brands
Strategy
Customer Development

Mark Smith

VP Manufacturing and Supply Chain Management

Alvarez & Marsal
Ecolab

Multi-Site Ops
Capacity Expansion
MPS/MRP Systems
S&OP Mgmt
Inventory Mgmt
Lean Six Sigma

Ginger Chandler

VP New Product Development

Morton Int'l.
YOMO
Breed Technologies

Design Engineer
Product Development
Manufacturing Mgmt
Toyota Production Sys
Clients: Alcoa, Dell,
Meridian, Whirlpool

Mike Brown

VP Sporting Goods Sales

Camfour, Inc.
KPMG

Multiple Leadership
Roles in
Hunting & Shooting
Sports Industries
Sales Strategy
Team Development



Our Vision:

The leading firearms manufacturer

Our Mission:

To allow our employees to design, produce, and market high quality, innovative firearms that meet the needs and desires of our consumer and professional customers



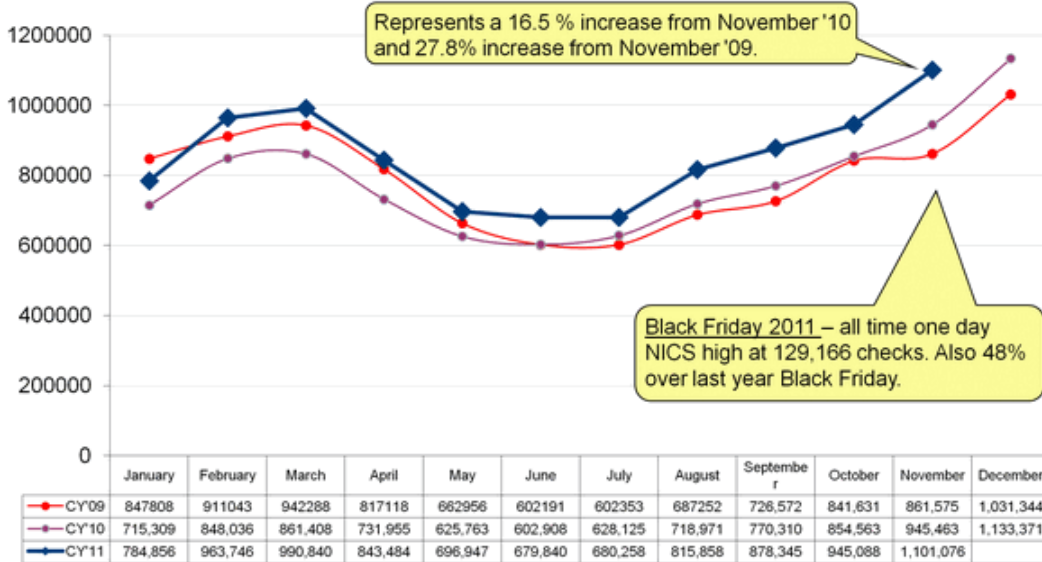
- 159 years of rich history
- Iconic brand with 93% aided awareness
 - Smith & Wesson® Brand = Revolver
- Strategy is a focus back on firearms
 - Sale of Security Solutions
 - Consumer versus professional markets
 - M&P™ as a brand and a product platform: Pistols and modern sporting rifles
 - Operations: Focus, simplify, execute



Adjusted NICS Checks*



Reflects strength in consumer market for firearms



*National Shooting Sports Foundation (NSSF) adjusts FBI NICS data to eliminate background checks associated with permit applications and checks on active CCW permit databases, in order to provide a more accurate picture of market conditions.

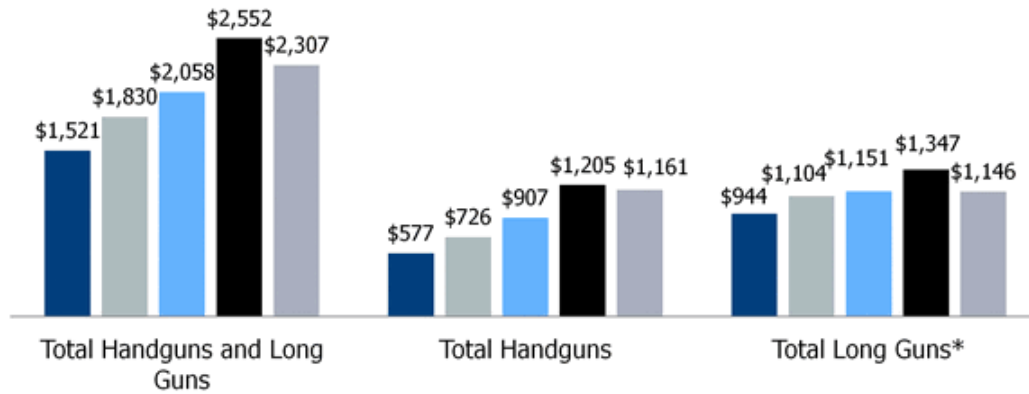
Industry: Handguns Driving Industry Growth



Category growth of over 50% in the past 5 years driven by handguns

**Wholesale Projected Sales based on excise tax collections
(in Millions)**

■ 2006 ■ 2007 ■ 2008 ■ 2009 ■ 2010



Source: Federal Excise Tax collections, Wholesale Value
*Long guns include all rifles, shotguns and muzzle loaders

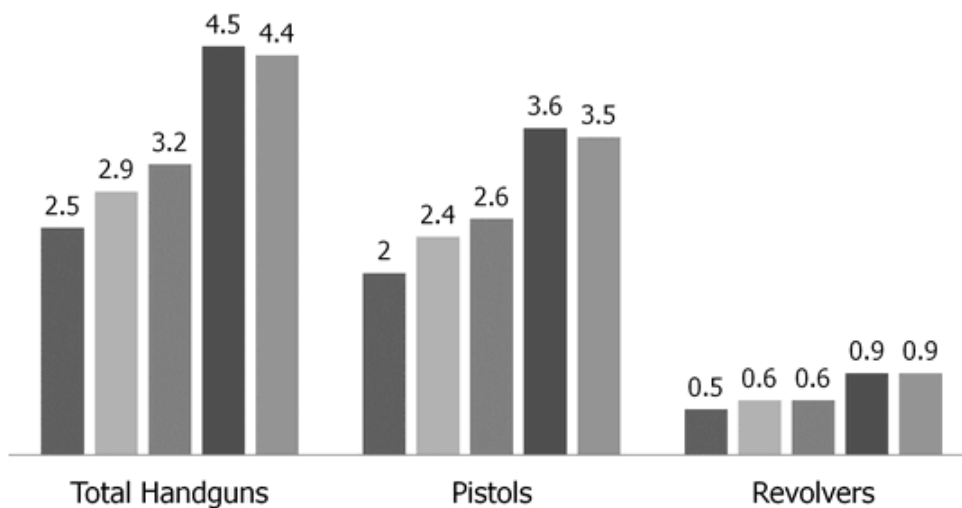
Industry: Pistols Driving Handgun Growth



U.S. handgun growth has been driven by pistols, which now represent 80% of the units sold

Estimated Handgun Unit Sales by Year (in Millions)

■ 2006 ■ 2007 ■ 2008 ■ 2009 ■ 2010



Source: BATF annual firearms mfg and export report. USITC import data.



Pistols & revolvers have different strengths and weaknesses, but pistols win on self defense

- Pistols are attracting younger consumers into the handgun market
- Pistol advantages versus revolvers:
 - Capacity
 - Rate of fire
 - High tech/cutting edge
 - Modern shape
 - Trigger pull
 - Safety features
 - **Better for self-defense**
- Revolver advantages versus pistols:
 - Slightly better for beginners
 - Easy maintenance
 - Reliability
 - Durability

Source: 12/10 Strategic Platform and Extensibility Study

A Transformation



2005



2011





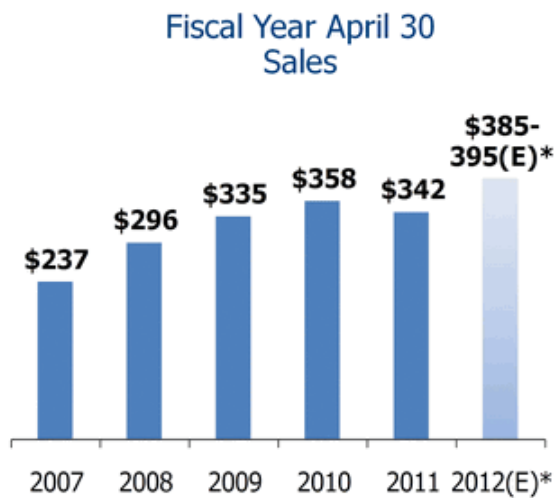
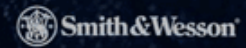


- ✓ **Consumer Market – 1HFY12 Sales +17.0%**
 - Concealed Carry, Personal Protection, Modern Sporting Rifles
 - Expand Market Share: Polymer Pistol Unit Growth of 69.6% (M&P™, BODYGUARD®, The Sigma Series®)
 - Robust New Product Pipeline: Governor, BODYGUARD, M&P Sport
 - Halo Effect from Professional Markets: Law Enforcement, Military

- ✓ **Professional Market – 1HFY12 Sales -1.3%**
 - Law Enforcement – ongoing sidearm and rifle replacements, upgrades
 - Federal Government – agencies can purchase on ATF Contract
 - Military – M9 pistol replacement & M4 bolt carrier assembly opportunities
 - International – large orders, e.g. Belgium

SWHC: Financial Highlights

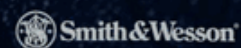
(From Continuing Operations)



*FY2012 Estimate

- Q2FY12 Actual:
 - Sales \$92.3M (+10.5%)
 - Backlog \$149.9M
 - Gross Profit Margin 26.7%
 - Op. Expense \$21.2M
 - Working capital \$84.3M
 - Cash \$49.2M
- Q3FY12 Guidance:
 - Sales \$92.0M - \$96.0M
 - Gross Profit Margin Approx. 30.0%
 - Op. Expense Approx. \$22.0M
- Full Fiscal 2012 Guidance:
 - Sales \$385.0M - \$395.0M (+13.0%-15.0%)
 - Gross Margins Approaching 30%
 - Op. Expense 21.0%-22.0%

Our Targeted Direction: Focus on Firearms



- ✓ Grow sales
- ✓ Increase profitability
- ✓ Improve gross margins
- ✓ Expand manufacturing capacity intelligently
- ✓ Reduce expenses on a company-wide basis
- ✓ Maintain robust new product pipeline
- ✓ Leverage existing product portfolio
- ✓ Divest Security Solutions business
(currently discontinued operations)



Deliver enhanced value to our customers, employees, and shareholders



December, 2011