

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

**FORM S-8
REGISTRATION STATEMENT**
*UNDER
THE SECURITIES ACT OF 1933*

SMITH & WESSON HOLDING CORPORATION

(Exact name of registrant as specified in its charter)

Nevada
(State or other jurisdiction of
incorporation or organization)

87-0543688
(IRS Employer
Identification No.)

**2100 Roosevelt Avenue
Springfield, Massachusetts 01104**
(Address of Principal Executive Offices) (Zip Code)

Smith & Wesson Nonqualified Supplemental Deferred Compensation Plan
(Full title of the plan)

P. James Debney
President and Chief Executive Officer
Smith & Wesson Holding Corporation
2100 Roosevelt Avenue, Springfield, Massachusetts 01102
(413) 781-8300
(Name, address, and telephone number, including area code, of agent for service)

Copies to:

Robert S. Kant, Esq.
Katherine A. Swenson, Esq.
Greenberg Traurig, LLP
2375 East Camelback Road, Suite 700
Phoenix, Arizona 85016
(602) 445-8000

Robert J. Cicero
Vice President, General Counsel,
Chief Compliance Officer, and Secretary
Smith & Wesson Holding Corporation
2100 Roosevelt Avenue
Springfield, Massachusetts 01102
(413) 781-8300

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer Accelerated filer
Non-accelerated filer (Do not check if a smaller reporting company) Smaller reporting company

CALCULATION OF REGISTRATION FEE

Title of securities to be registered	Amount to be registered	Proposed maximum offering price per share (1)	Proposed maximum aggregate offering price	Amount of registration fee (1)
Deferred Compensation Obligations (2)	\$10,000,000	100%	\$10,000,000	\$1,288

- (1) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(h) under the Securities Act of 1933, as amended.
(2) The Deferred Compensation Obligations are unsecured obligations of Smith & Wesson Holding Corporation to pay deferred compensation in the future in accordance with the terms of the Smith & Wesson Nonqualified Supplemental Deferred Compensation Plan.

PART I

INFORMATION REQUIRED IN THE SECTION 10(A) PROSPECTUS

The documents containing the information specified in Part I will be delivered to participants of the Smith & Wesson Nonqualified Supplemental Deferred Compensation Plan (the "Plan") as specified by Rule 428(b)(1) under the Securities Act of 1933, as amended (the "Securities Act"). In accordance with the rules and regulations of the Securities and Exchange Commission (the "Commission") and the instructions to Form S-8, such documents are not required to be, and are not, filed with the Commission either as part of this registration statement on Form S-8 (the "Registration Statement") or as prospectuses or prospectus supplements pursuant to Rule 424 under the Securities Act. These documents and the documents incorporated by reference in the Registration Statement pursuant to Item 3 of Part II of this Form S-8, taken together, constitute a prospectus that meets the requirements of Section 10(a) of the Securities Act.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

Smith & Wesson Holding Corporation (the "Registrant") hereby incorporates by reference into this Registration Statement the following documents previously filed with the Commission:

- (a) Annual Report on Form 10-K for the Registrant's fiscal year ended April 30, 2013, filed on June 25, 2013;
- (b) Quarterly Report on Form 10-Q for the quarter ended July 31, 2013, filed on September 5, 2013;
- (c) Quarterly Report on Form 10-Q for the quarter ended October 31, 2013, filed on December 10, 2013; and
- (d) Current Reports on Form 8-K, other than information furnished pursuant to Item 2.02 or Item 7.01 of Form 8-K, filed on June 13, 2013, June 17, 2013, June 26, 2013, July 8, 2013, August 19, 2013, September 25, 2013, October 1, 2013, October 25, 2013, and December 20, 2013.

In addition, all documents filed by the Registrant pursuant to Sections 13(a), 13(c), 14, and 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), subsequent to the date of this Registration Statement and prior to the filing of a post-effective amendment to this Registration Statement, which indicates that all securities offered hereunder have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference into this Registration Statement and to be a part hereof from the date of filing of such documents.

Any statement contained in a document incorporated or deemed to be incorporated by reference in this Registration Statement shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained in this Registration Statement, or in any subsequently filed document which also is incorporated or is deemed to be incorporated by reference in this Registration Statement, modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 4. Description of Securities.

The securities being registered represent obligations (the "Obligations") of the Registrant to pay deferred compensation in the future in accordance with the terms of the Plan. The Plan is effective March 1, 2014.

The Obligations are general unsecured obligations of the Registrant to pay deferred compensation in the future according to the terms of the Plan from the general assets of the Registrant, or from a trust established for that purpose by the Registrant, and rank equally with other unsecured and unsubordinated indebtedness of the Registrant from time to time outstanding.

The amount of eligible compensation to be deferred by each participant is determined in accordance with the terms of the Plan based on elections by the participant. The Registrant will make non-elective employer contributions, as determined by the Registrant's board of directors or an authorized officer each year, to compensate participants for certain amounts that cannot be contributed to the Smith & Wesson Corporation Profit Sharing and Investment Plan due to limitations imposed by federal pension law or on another discretionary basis.

Contributions credited to a participant's Plan account are credited or debited with notional investment gains and losses equal to the experience of selected investment funds offered under the Plan and elected by the participant. The Registrant has reserved the right under the Plan to change the investment funds offered at any time, and a participant's election to direct the investment of his or her account in the notional investment funds may, but is not required to, be followed under the terms of the Plan.

The Obligations are generally payable six months following a participant's termination of employment, or on a date or dates occurring during employment and selected by the participant in accordance with the terms of the Plan (provided that such date is at least two years after deferral), upon a change in control, or upon the participant's death or disability. The Obligations are denominated and payable in the form of U.S. dollars. The Obligations generally are payable in the form of a lump sum distribution or in installments of up to 10 years, at the election of the participant made in accordance with the terms of the Plan, and subject to exceptions in the case of death, disability, change in control, or unforeseeable emergency. Nonelective employer contributions are payable in a lump sum upon a participant's separation from service.

Participants or, in the case of the participant's death, their beneficiaries, may not anticipate, alienate, sell, transfer, assign, pledge, or encumber any benefits under the Plan. A participant may designate one or more beneficiaries to receive any portion of Obligations payable in the event of the participant's death.

The Registrant also reserves the right to amend the Plan at any time, or to terminate the Plan in accordance with the restrictions under Section 409A of the Internal Revenue Code.

The Obligations are not convertible into any other security of the Registrant. The Obligations will not have the benefit of a negative pledge or other affirmative or negative covenant on the part of the Registrant. Each participant in the Plan will be responsible for enforcing his or her own rights with respect to the Obligations.

Item 5. Interests of Named Experts and Counsel.

The firm of Greenberg Traurig, LLP, Phoenix, Arizona, has acted as counsel for the Registrant in the preparation of this Registration Statement. As of December 20, 2013, certain members of such firm beneficially owned a total of 30,000 shares of the Registrant's common stock.

Item 6. Indemnification of Directors and Officers.

The amended and restated bylaws of the Registrant provide that (i) the Registrant shall indemnify, to the fullest extent permitted by the Nevada Private Corporations Code, or Nevada law, each person who is or was a director, officer, employee, or other agent of the Registrant; and (ii) the Registrant may also indemnify any such person who serves or served any other enterprise at the request of the Registrant. The Registrant's amended and restated bylaws also provide that expenses incurred in defending any action, suit, or proceeding by any person who the Registrant is required to indemnify shall be paid or reimbursed promptly upon receipt by the Registrant of an undertaking of such person to repay such expenses if it should ultimately be determined that such person was not entitled to be indemnified by the Registrant.

The amended and restated bylaws of the Registrant and Section 78.752 of the Nevada Revised Statutes also permit the Registrant to purchase and maintain insurance on behalf of any person who is or was a director, officer, employee, or other agent of the Registrant against any liability asserted against or incurred by such person arising out of his or her status as such, regardless of whether the Registrant has authority to permit indemnification for that liability.

Section 78.7502 of the Nevada Revised Statutes permits a corporation to indemnify a present or former director, officer, employee, or agent of the corporation, or of another entity for which such person is or was serving in such capacity at the request of the corporation, who is or was a party or is threatened to be made a party to any threatened, pending, or completed action, suit, or proceeding, against expenses, including attorneys' fees, judgments, fines, and amounts paid in settlement actually and reasonably incurred in connection therewith, arising by reason of service in such capacity if such person (i) is not liable pursuant to Section 78.138 of the Nevada Revised Statutes, or (ii) acted in good faith and in a manner which he or she reasonably believed to be in or not opposed to the best interest of the corporation and, with respect to a criminal action or proceeding, had no reasonable cause to believe his or her conduct was unlawful. In the case of actions brought by or in the right of corporation, however, no indemnification may be made for any claim, issue, or matter as to which such person has been adjudged by a court of competent jurisdiction, after exhaustion of all appeals therefrom, to be liable to the corporation, unless and only to the extent that the court in which the action or suit was brought or other court of competent jurisdiction determines upon application that in view of all the circumstances of the case, the person is fairly and reasonably entitled to indemnity for such expenses as the court deems proper.

Subsection 3 of Section 78.7502 of the Nevada Revised Statutes further provides that, to the extent a director, officer, employee, or agent of a corporation has been successful on the merits or otherwise in defense of any action, suit, or proceeding referred to in subsections 1 and 2 thereof, or in the defense of any claim, issue, or matter therein, the corporation shall indemnify him or her against expenses, including attorneys' fees, actually and reasonably incurred by him or her in connection with the defense.

Section 78.751 of the Nevada Revised Statutes provides that unless discretionary indemnification is ordered by a court, the determination to provide indemnification must be made by the stockholders; by a majority vote of a quorum of the board of directors who were not parties to the action, suit, or proceeding; or in specified circumstances by independent legal counsel in a written opinion. In addition, the articles of incorporation, bylaws, or an agreement made by the corporation may provide for the payment of the expenses of a director or officer of defending an action as incurred upon receipt of an undertaking to repay the amount if it is ultimately determined by a court of competent jurisdiction that the person is not entitled to indemnification.

In addition, the Registrant has entered into indemnity agreements that require the Registrant to indemnify the directors and officers of the Registrant against expenses and certain other liabilities arising out of their conduct on behalf of the Registrant to the maximum extent and under all circumstances permitted by law. The Registrant is also required to advance indemnified party's expenses as incurred and in advance of the final disposition of a civil or criminal proceeding, unless a majority of the board of directors reasonably determines in good faith that the indemnified party acted in bad faith. The Registrant intends to enter into a similar agreement with its future directors and officers.

The foregoing is only a general summary of certain aspects of Nevada law, the Registrant's amended and restated bylaws, and the indemnity agreements dealing with indemnification of directors and officers, and does not purport to be complete. It is qualified in its entirety by reference to the detailed provisions of Nevada law, the Registrant's amended and restated bylaws, and the indemnity agreements.

Item 7. Exemption from Registration Claimed.

Not Applicable.

Item 8. Exhibits.

<u>Exhibit Number</u>	<u>Exhibit</u>
5	Opinion of Greenberg Traurig, LLP*
10.107	Adoption Agreement to the Smith & Wesson Nonqualified Supplemental Deferred Compensation Plan(1)
10.108	Smith & Wesson Nonqualified Supplemental Deferred Compensation Plan Document (1)
23.1	Consent of Greenberg Traurig, LLP (included in Exhibit 5)
23.2	Consent of BDO USA, LLP, independent registered public accounting firm*
24	Power of Attorney (included in the Signatures section of this Registration Statement)

* Filed herewith.

(1) Incorporated by reference to the Registrant's Form 8-K filed with the Commission on December 20, 2013.

Item 9. Undertakings.

(a) The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act;

(ii) To reflect in the prospectus any facts or events arising after the effective date of this Registration Statement (or the most recent post-effective amendment hereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in this Registration Statement; and

(iii) To include any material information with respect to the plan of distribution not previously disclosed in this Registration Statement or any material change to such information in this Registration Statement.

provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) of this section do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the Registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in this Registration Statement.

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Registrant's annual report pursuant to Section 13(a) or 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at the time shall be deemed to be the initial *bona fide* offering thereof.

- (c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers, and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer, or controlling person of the Registrant in the successful defense of any action, suit, or proceeding) is asserted by such director, officer, or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the city of Springfield, state of Massachusetts, on December 20, 2013.

SMITH & WESSON HOLDING CORPORATION

By: /s/ P. James Debney

P. James Debney
President and Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints jointly and severally, P. James Debney and Jeffrey D. Buchanan and each of them, as his or her true and lawful attorney-in-fact and agents, with full power of substitution and resubstitution, for him or her and in his or her name, place, and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or any of them, or their or his or her substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated:

<u>Signature</u>	<u>Position</u>	<u>Date</u>
<u>/s/ P. James Debney</u> P. James Debney	President, Chief Executive Officer, and Director (Principal Executive Officer)	December 20, 2013
<u>/s/ Jeffrey D. Buchanan</u> Jeffrey D. Buchanan	Executive Vice President, Chief Financial Officer, Secretary, and Treasurer (Principal Financial and Accounting Officer)	December 20, 2013
<u>/s/ Barry M. Monheit</u> Barry M. Monheit	Chairman of the Board	December 20, 2013
<u>/s/ Michael F. Golden</u> Michael F. Golden	Co-Vice Chairman of the Board	December 20, 2013
<u>/s/ Robert L. Scott</u> Robert L. Scott	Co-Vice Chairman of the Board	December 20, 2013
<u>/s/ Robert H. Brust</u> Robert H. Brust	Director	December 20, 2013
<u>/s/ John B. Furman</u> John B. Furman	Director	December 20, 2013
<u>/s/ Mitchell A. Saltz</u> Mitchell A. Saltz	Director	December 20, 2013
<u>/s/ I. Marie Wadecki</u> I. Marie Wadecki	Director	December 20, 2013

EXHIBIT INDEX

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* Filed herewith.

(1) Incorporated by reference to the Registrant's Form 8-K filed with the Commission on December 20, 2013.



December 20, 2013

Smith & Wesson Holding Corporation
2100 Roosevelt Avenue
Springfield, Massachusetts 01104

**Re: Registration Statement on Form S-8
Smith & Wesson Holding Corporation**

Ladies and Gentlemen:

As legal counsel to Smith & Wesson Holding Corporation, a Nevada corporation (the "Company"), we have assisted in the preparation of the Company's Registration Statement on Form S-8 (the "Registration Statement"), to be filed with the Securities and Exchange Commission on or about December 20, 2013, relating to \$10,000,000 of deferred compensation obligations that represent unsecured obligations of the Company to pay deferred compensation (the "Deferred Compensation Obligations") in accordance with the terms of the Smith & Wesson Nonqualified Supplemental Deferred Compensation Plan (the "Plan"). The facts, as we understand them, are set forth in the Registration Statement.

With respect to the opinion set forth below, we have examined originals, certified copies, or copies otherwise identified to our satisfaction as being true copies, only of the following:

- A. The Amended and Restated Articles of Incorporation of the Company, as amended to date;
- B. The Amended and Restated Bylaws of the Company, as amended to date;
- C. Various resolutions of the Board of Directors of the Company adopting the Plan;
- D. The Plan and Adoption Agreement to the Plan; and
- E. The Registration Statement.

Subject to the assumptions that (i) the documents and signatures examined by us are genuine and authentic, and (ii) the persons executing the documents examined by us have the legal capacity to execute such documents, and subject to the further limitations and qualifications set forth below, based solely upon our review of items A through E above, it is our opinion that, when established by the Company in accordance with the terms of the Plan, the Deferred Compensation Obligations will be valid and binding obligations of the Company, enforceable against the Company in accordance with their respective terms, except as the enforcement thereof may be limited by (a) bankruptcy, insolvency, or other laws of general applicability relating to the enforcement of creditors' rights, or (b) general equitable principles.

We express no opinion as to the applicability or effect of any laws, orders, or judgments of any state or other jurisdiction other than federal securities laws and the substantive laws of the state of Nevada, including judicial interpretations of such laws. Further, our opinion is based solely upon existing laws, rules, and regulations, and we undertake no obligation to advise you of any changes that may be brought to our attention after the date hereof.

Greenberg Traurig, LLP | Attorneys at Law | 2375 East Camelback Road, Suite 700 | Phoenix, Arizona 85016 | Tel. 602.445.8000 | Fax 602.445.8100

We hereby expressly consent to any reference to our firm in the Registration Statement, inclusion of this Opinion as an exhibit to the Registration Statement, and to the filing of this Opinion with any other appropriate governmental agency.

Very truly yours,

/s/ Greenberg Traurig, LLP

GREENBERG TRAURIG, LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

Smith & Wesson Holding Corporation
Springfield, Massachusetts

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our reports dated June 25, 2013, relating to the consolidated financial statements, the effectiveness of Smith & Wesson Holding Corporation's internal control over financial reporting, and schedule of Smith & Wesson Holding Corporation and subsidiaries appearing in the Company's Annual Report on Form 10-K for the year ended April 30, 2013.

/s/ BDO USA, LLP

Boston, Massachusetts

December 20, 2013