
**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**

December 13, 2010
Date of Report (Date of earliest event reported)

Smith & Wesson Holding Corporation

(Exact Name of Registrant as Specified in Charter)

Nevada

(State or Other
Jurisdiction of Incorporation)

001-31552

(Commission File Number)

87-0543688

(IRS Employer
Identification No.)

**2100 Roosevelt Avenue
Springfield, Massachusetts
01104**

(Address of Principal Executive Offices) (Zip Code)

(800) 331-0852

(Registrant's telephone number, including area code)

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 (see General Instruction A.2. below):

- 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 the Current Report on Form 8-K dated September 15, 2010, which was filed with the Securities and Exchange Commission on September 15, 2010.

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.*

<u>Exhibit Number</u>	<u>Exhibits</u>
99.1	Smith & Wesson presentation dated December 2010.

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 13, 2010

By: /s/ Deana L. McPherson

Deana L. McPherson

Interim Chief Accounting Officer, Treasurer, and

Assistant Secretary

EXHIBIT INDEX

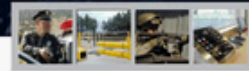
99.1 Smith & Wesson presentation dated December 2010.



Michael Golden
President, CEO

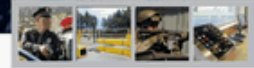
December, 2010





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 strategies, the demand for the Company's products and services, the opportunity for growth of the Company, anticipated sales and operating results, and the Company's financial 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, and other risks detailed from time to time in the Company's reports filed with the SEC.

One Company: Two Strong Growth Platforms



NASDAQ Global Select: SWHC
Growth and profitability

 **Smith & Wesson**



Leader in
quality firearms



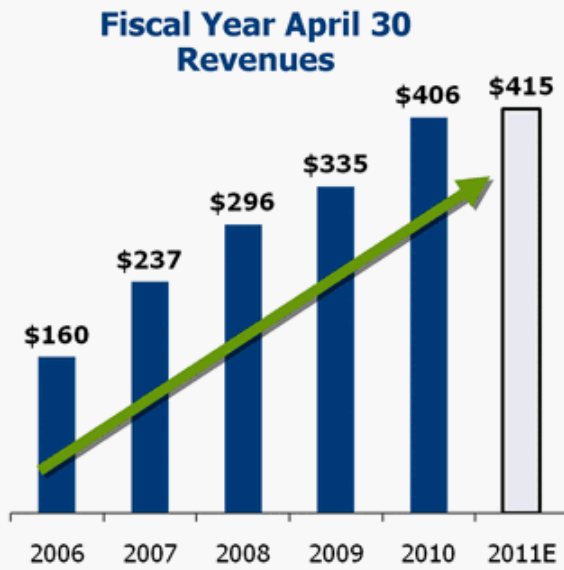
A Smith & Wesson Company



Leader in
perimeter security

Leader in safety, security and protection

Strong Financial Performance

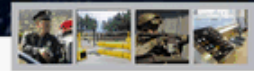


Second Quarter FY 2011 Financial Highlights:

- Total Quarterly Revenue \$96.3 M
- Gross Profit Margin 29.4%
- Cash \$43.6 M
- Expanded Credit Facility: \$120 M

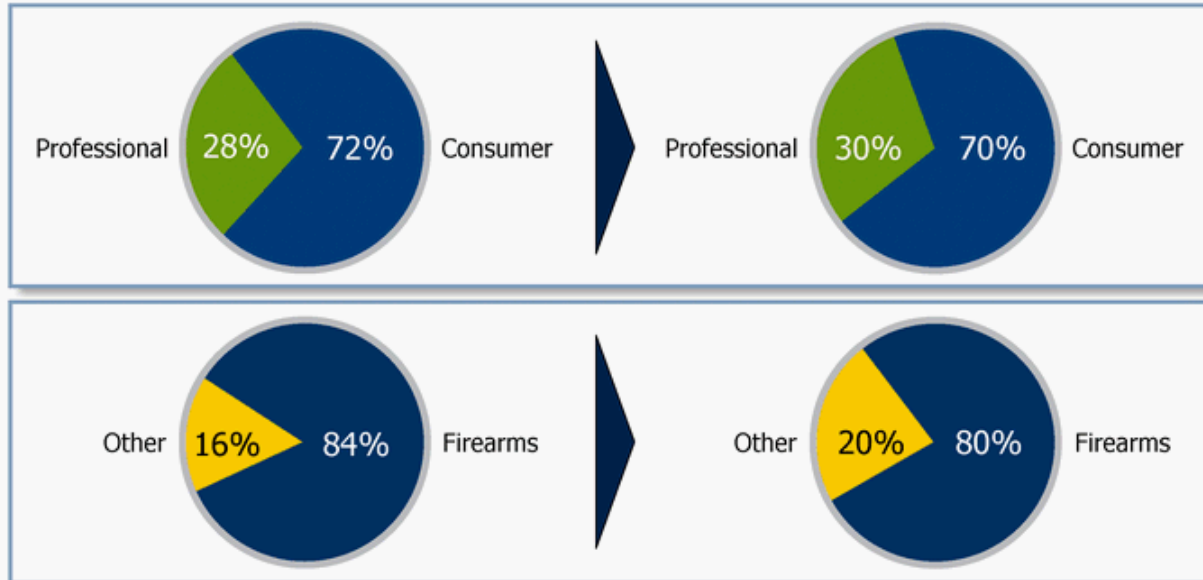


Diversifying Revenue Streams



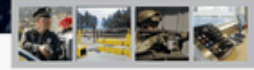
SWHC FY 2010

SWHC FY 2011⁽¹⁾

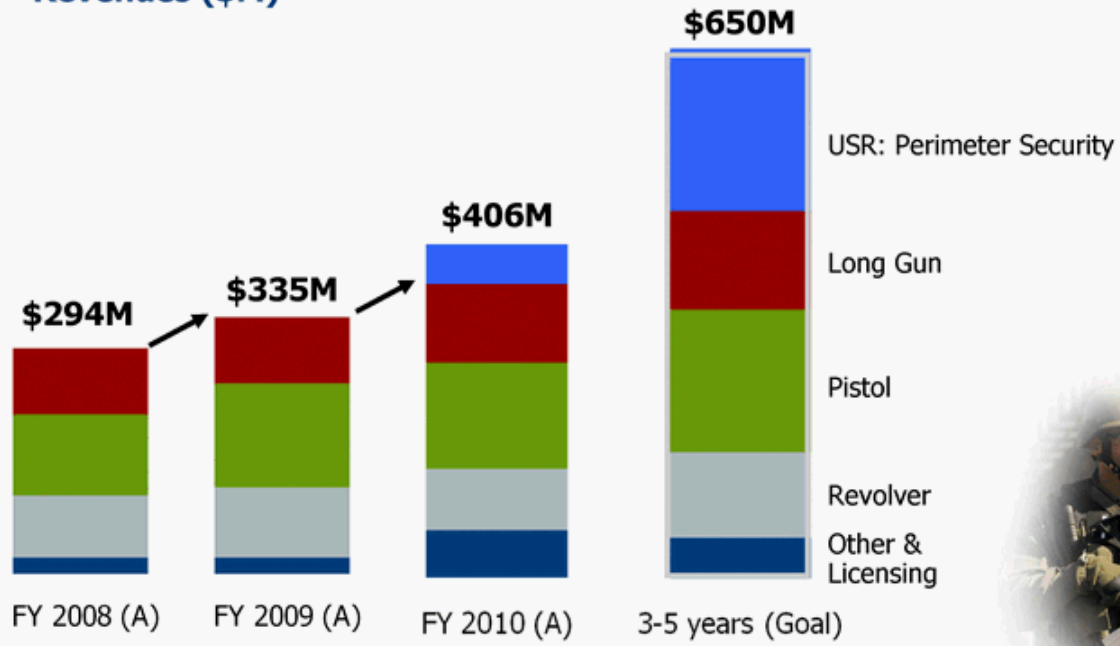


(1) First full year of USR consolidation

Robust Revenue Outlook



Revenues (\$M)

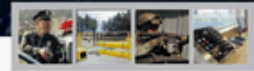


A Growing Profit Model



As % of Sales	SWHC FY 2010 Actual	SWHC 3-5 Years Goal
Net sales	100%	100%
Gross margin	32.4%	33-34%
Operating expenses	21.9%	19-20%
Operating income	10.4%	13-15%

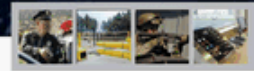




From: A manufacturer of revolvers

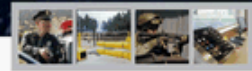


Revenues: \$126M



To: A global leader in firearms





Product	Market			
	Consumer	Law Enforcement	Government / Military	International
Revolver	✓	✓	✓	✓
M&P Pistol	2006	2006	2006	2006
M&P Tactical Rifle	2006	2006	2006	2006
Thompson / Center Arms	2007	–	–	–
M&P4 – Tactical Rifle	–	2009	2009	2009
BODYGUARD Revolvers & Pistols	2010	–	–	–



**✓ Consumer:**

- Concealed Carry, Personal Protection
- Hunting: Bolt Action Rifles, Youth Market

✓ Military:

- RFI/RFP Activity
- M9 Pistol Replacement
- M4, M16 Tactical Rifle

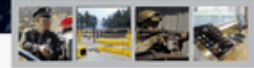
✓ Law Enforcement:

- Sidearm replacements, upgrades

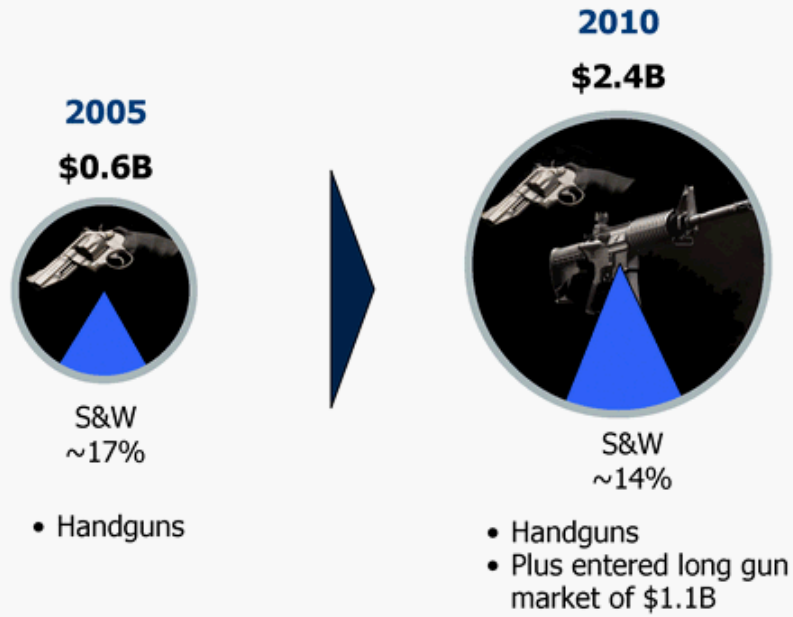
✓ Federal Government:

- Federal Agencies Can Now
Purchase M&P40 On ATF Contract



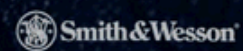


Addressable Market



Note: US excluding government

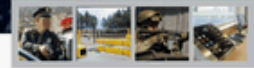
The Brand = Security & Protection





A **Smith & Wesson®** Company

One Company: Two Strong Growth Platforms



NASDAQ Global Select: SWHC
Growth and profitability



Leader in
quality firearms



Leader in
perimeter security

Leader in safety, security and protection

USR Key Differentiators



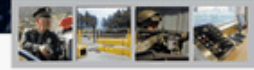
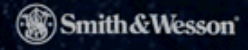
1. Innovative products

2. World class clients

3. Innovative business model

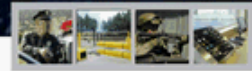
1. INNOVATIVE PRODUCTS

USR: Diversified, Industry Leading Product Offering



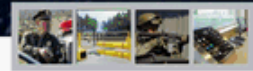
Full array of perimeter security products

USR: Flagship Product GRAB® System: Unique Features



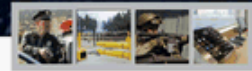
- ✓ Certified and field proven reduced risk vehicle barrier system
- ✓ Can be activated in under 1.5 seconds
- ✓ Cost effective: Able to span multiple traffic lanes
- ✓ Re-useable after impact
- ✓ Environmentally friendly:
All electric operation
- ✓ Low cost of ownership
- ✓ Patent protected

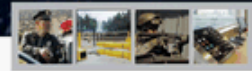




A client list that specifies USR as the preferred provider of perimeter security solutions

USR: Unique Industry Relationships

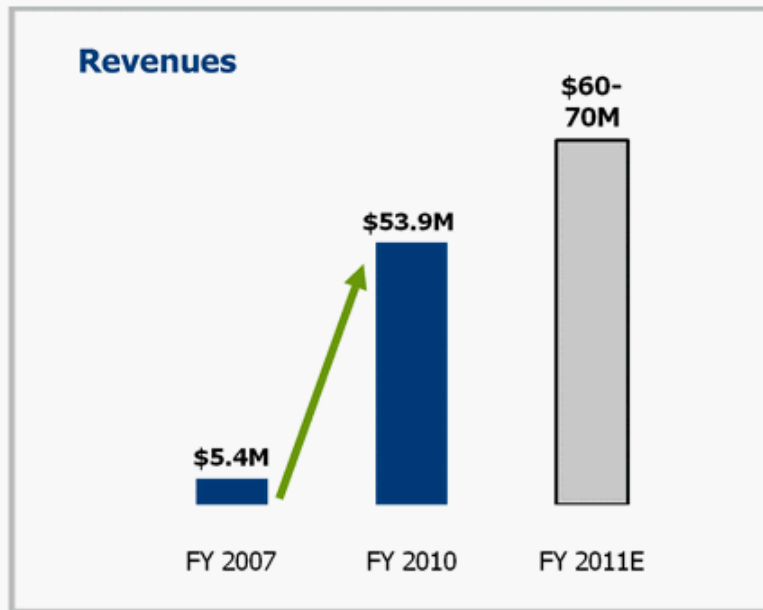
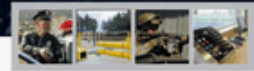




1. Expansion and adoption of federal perimeter security standards (CFATS)
2. New products: K8, EMB
3. Expansion into new domestic markets
Airports, Nuclear, Transportation
Safety, Utilities, Data Centers, Banking
4. International expansion

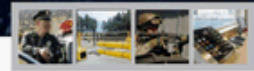


Increasing demand for critical infrastructure protection at government, military and corporate facilities provides enormous opportunity



Above revenues represent pro forma results on a full fiscal year basis.

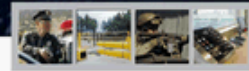
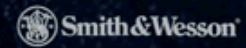
Summary: USR



- A growing business in a sustained growth global market
- GRAB® system provides differentiation, barrier to entry
- New proprietary product pipeline
- World class clients
- Unique capabilities with in-house project engineering, manufacturing, project management, installation, and maintenance



Why Invest in Smith & Wesson



- Diversifying revenue sources: Consumer, Professional, International
 - 26% Revenue CAGR (2005-2010)
- Innovative products providing entry to new markets
- Well positioned for large government contracts
 - pistol and rifle opportunities expected
- Winning in facility perimeter security: a key platform for substantial growth
 - July 2009 acquisition: USR is a growing company in non-consumer markets
- Growing in the \$1.1B long gun market
 - launching new products to expand our addressable market

Multiple growth & earnings drivers next 3-5 years



NASDAQ Global Select: SWHC