UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, DC 20549

FORM 12b-25

NOTIFICATION OF LATE FILING

SEC File Number: 1-31552

CUSIP Number: 831756-10-1
(Check One): o Form 10-K o Form 20-F o Form 11-K ☑ Form 10-Q o Form 10-D o Form N-SAR o Form N-CSR
For Period Ended: October 31, 2005
o Transition Report on Form 10-K
o Transition Report on Form 20-F
o Transition Report on Form 11-K
o Transition Report on Form 10-Q
o Transition Report on Form N-SAR
For the Transition Period Ended:
Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.
If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:
PART I — REGISTRANT INFORMATION
SMITH & WESSON HOLDING CORPORATION
Full Name of Registrant
Former Name if Applicable
2100 ROOSEVELT AVENUE
Address of Principal Executive Office (Street and Number)
SPRINGFIELD, MA 01104
City, State and Zip Code

PART II — RULES 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate.)

(a) The reason described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;

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- (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III — NARRATIVE

State below in reasonable detail why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

Smith & Wesson Holding Corporation (the "Registrant") requires additional time to file its Quarterly Report on Form 10-Q for the quarterly period ended October 31, 2005 (the "Report"). The Registrant requires additional time to review the Report to ensure adequate disclosure and to allow its independent certified public accountant sufficient time to complete its review of the Registrant's financial statements for the quarterly period ended October 31, 2005. The Registrant is unable to complete and file its Report within the prescribed time period without unreasonable effort or expense. The Registrant expects to file the Report in no event later than the fifth calendar day following the date on which the Report was due.

PART IV — OTHER INFORMATION

John A. Kelly	(800)	331-0852		
(Name)	(Area Code)	(Telephone Number)		
1 1	` /	Exchange Act of 1934 or Section 30 of the Investrant was required to file such report(s) been fi		1 0
			☑ Yes	o N
Is it anticipated that any significant change earnings statements to be included in the s		onding period for the last fiscal year will be ref	lected by th o Yes	e ☑ N
		ively, and, if appropriate, state the reasons why		

SMITH & WESSON HOLDING CORPORATION (Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date <u>December 15, 2005</u>	By: /s/ John A. Kelly
	John A. Kelly
	Chief Financial Officer