

2520140933134



2100 Roosevelt Avenue
PO Box 2208
Springfield, MA 01102-2208

Jeffrey D. Buchanan
Executive Vice President and Chief Financial Officer

March 21st, 2014

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

2014 APR -9 PM 4:16
EBSA/PUBLIC AFFAIRS

Re: Smith & Wesson Nonqualified Supplemental Deferred Compensation Plan

Dear Sir or Madam:

On behalf of Smith & Wesson Holding Corporation, we are hereby submitting the following information with respect to the above-referenced Plan pursuant to Department of Labor Regulation § 2520.104-23.

- Name of Employers:** Smith & Wesson Holding Corporation (Sponsoring Employer)
Smith & Wesson Corp. (Participating Employer)
- Address of Employers:** Smith & Wesson Holding Corporation
Smith & Wesson Corp.
2100 Roosevelt Avenue
Springfield, MA 01102-2208
- Employer Identification Numbers:** 87-0543688 (Smith & Wesson Holding Corporation)
13-3386737 (Smith & Wesson Corp.)
- Declaration:** The Plan was effective March 1, 2014, and is maintained primarily for the purpose of providing deferred compensation to a select group of management and highly compensated employees.
- Number of Plans of Deferred Compensation:** The Plan is the only plan maintained by the Smith & Wesson Holding Corporation and Smith & Wesson Corp. for the purpose of providing deferred compensation to a select group of management and highly compensated employees.





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6. **Number of Participants in the Plan:** The number of current participants in the Plan is fourteen (14).

We will provide copies of the Plan document to the Department of Labor upon request.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Jeff Buchanan', with a long horizontal line extending to the right.

Jeffrey D. Buchanan
Executive Vice President and Chief Financial Officer





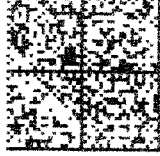
Smith & Wesson

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