



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

August 31, 2017

Via E-mail

Mr. Thomas A. Dineen  
Chief Financial Officer  
Sturm, Ruger & Company, Inc.  
One Lacey Place  
Southport, CT 06890

**Re: Sturm, Ruger & Company, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed February 22, 2017**  
**Form 8-K Filed February 22, 2017**  
**Form 8-K Filed May 8, 2017**  
**Form 8-K Filed August 2, 2017**  
**File No. 1-10435**

Dear Mr. Dineen:

We have limited our review of your filing to the financial statements and related disclosures and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2016

Item 8 – Financial Statements and Supplementary Data, page 47

17. Contingent Liabilities, page 68

Summary of Claimed Damages and Explanation of Product Liability Accruals, page 70

1. We understand from your footnote that “it is not probable and is unlikely that litigation, including punitive damage claims, will have a material adverse effect on the financial position of the Company, but may have a material impact on the Company’s financial results for a particular period.” Please revise future annual and quarterly filings to also

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disclose whether the resolution of these matters could have a material adverse impact on your cash flows.

Form 8-K Filed February 22, 2017

Form 8-K Filed May 8, 2017

Form 8-K Filed August 2, 2017

2. It appears to us that your highlighted bullet point reference to EBITDA gives greater prominence to a non-GAAP financial measure. Please revise future earnings releases to fully comply with the guidance provided in Question 102.10 of the updated Compliance and Disclosure Interpretations issued on May 17, 2016.

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

You may contact Dale Welcome at (202) 551-3865 or Kevin Stertzell at (202) 551-3723 with any questions.

Sincerely,

/s/ W. John Cash

W. John Cash  
Accounting Branch Chief  
Office of Manufacturing and  
Construction