



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

January 4, 2017

Via E-mail

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

**Re: Sturm, Ruger & Company, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2015**  
**Filed February 24, 2016**  
**File No. 1-10435**

Dear Mr. Dineen:

We have completed our review of your filing. 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.

Sincerely,

/s/ W. John Cash

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