

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

June 25, 2024

Thomas Dineen Chief Financial Officer Sturm, Ruger & Company, Inc. 1 Lacey Place Southport, CT 06890

> Re: Sturm, Ruger & Company, Inc. Form 10-K for Fiscal Year Ended December 31, 2023 Filed February 21, 2024 File No. 001-10435

Dear Thomas 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,

Division of Corporation Finance Office of Manufacturing