

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**FORM 8-K/A  
Amendment No. 1**

**CURRENT REPORT  
Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported)  
July 29, 2005**

**STURM, RUGER & COMPANY, INC.**  
(Exact Name of Registrant as Specified in its Charter)

**DELAWARE**  
(State or Other Jurisdiction of  
Incorporation)

**001-10435**  
(Commission File Number)

**06-0633559**  
(IRS Employer Identification  
Number)

**ONE LACEY PLACE, SOUTHPORT, CONNECTICUT 06890**  
(Address of Principal Executive Offices) (Zip Code)

Registrant's telephone number, including area code **(203) 259-7843**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

This Form 8-K/A amends and restates in its entirety, the Form 8-K filed by Sturm, Ruger & Company, Inc. on August 4, 2005 under Item 4.01, Change in Registrant's Certifying Accountant.

#### **Item 4.01 Changes in Registrant's Certifying Accountant**

Effective July 29, 2005, Sturm, Ruger & Company, Inc. (the "Company") dismissed KPMG LLP ("KPMG") and appointed McGladrey & Pullen LLP as its independent auditors. The Audit Committee of the Company approved the dismissal of KPMG and the appointment of McGladrey & Pullen LLP.

The audit reports of KPMG on the financial statements of the Company as of and for the years ended December 31, 2004 and 2003 did not contain an adverse opinion or disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope or accounting principles. The audit report of KPMG on management's assessment of the effectiveness of internal control over financial reporting and the effectiveness of internal control over financial reporting as of December 31, 2004 did not contain an adverse opinion or disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope or accounting principles.

In connection with the audits of the two fiscal years ended December 31, 2004 and 2003, and in the subsequent interim period through the date of KPMG's dismissal, there have been no (1) disagreements with KPMG on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures which, if not resolved to the satisfaction of KPMG, would have caused KPMG to make reference in connection with their opinion to the subject matter of the disagreement, or (2) reportable events as described under Item 304(a)(1)(v) of Regulation S-K.

The Company has requested KPMG to furnish a letter addressed to the Securities and Exchange Commission stating whether it agrees with the above statements.

During the two most recent fiscal years ended December 31, 2004 and December 31, 2003, and in the subsequent interim period through the date of KPMG's dismissal, the Company did not consult with McGladrey & Pullen LLP regarding any of the matters or events set forth in Item 304(a)(2)(i) and (ii) of Regulation S-K.

#### **Item 9.01 Financial Statements and Exhibits**

<u>Exhibit No.</u>	<u>Description</u>
16	Letter from KPMG LLP dated August 23, 2005.
99.1	Press release of Sturm, Ruger & Company, Inc. dated August 2, 2005 announcing the dismissal of KPMG LLP as its independent auditors and the appointment of McGladrey & Pullen LLP as its independent auditors as July 29, 2005.

## **SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, hereunto duly authorized.

STURM, RUGER & COMPANY, INC.

By: /S/ THOMAS A. DINEEN  
Name: Thomas A. Dineen  
Title: Principal Financial Officer,  
Treasurer and Chief Financial  
Officer

Dated: August 23, 2005

August 23, 2005

Securities and Exchange Commission  
Washington, D.C. 20549

Ladies and Gentlemen:

We were previously principal accountants for Sturm, Ruger & Company, Inc. and, under the date of March 8, 2005, we reported on the financial statements of Sturm, Ruger and Company Inc. as of and for the three-year period ended December 31, 2004, and management's assessment of the effectiveness of internal control over financial reporting as of December 31, 2004, and the effectiveness of internal control over financial reporting as of December 31, 2004. On July 29, 2005, our appointment as principal accountants was terminated. We have read Sturm, Ruger & Company, Inc.'s statements included under Item 4.01 of its Form 8-K/A dated August 23, 2005, and we agree with such statements, except that we are not in a position to agree or disagree with Sturm, Ruger & Company, Inc.'s statements that 1) it has appointed McGladrey & Pullen LLP as its independent auditors, and 2) that McGladrey & Pullen LLP was not consulted regarding any of the matters or events set forth in Item 304(a)(2)(i) and (ii) of Regulation S-K.

Very truly yours,

/S/KPMG LLP



# **STURM, RUGER & CO., INC.**

**SOUTHPORT, CONNECTICUT 06890 U.S.A.**

August 2, 2005

## ***FOR IMMEDIATE RELEASE***

Contact: Mr. Thomas A. Dineen  
Treasurer and Chief Financial Officer  
Sturm, Ruger & Company, Inc.  
(203) 259-7843

### **STURM, RUGER & COMPANY, INC. ANNOUNCES CHANGE IN INDEPENDENT AUDITORS**

SOUTHPORT, CONNECTICUT, August 2 - Sturm, Ruger & Company, Inc. (NYSE: RGR) announced today that effective July 29, 2005, the Company dismissed KPMG LLP and appointed McGladrey & Pullen LLP as its independent auditors.

KPMG's audit reports on the Company's financial statements as of and for the fiscal years ended December 31, 2004 and December 31, 2003 did not contain an adverse opinion, disclaimer of opinion, or qualification or modification as to uncertainty, audit scope, or accounting principles.

Sturm, Ruger was founded in 1949. Since 1950 it has never failed to show an annual profit and has never required financing from outside sources. The Company is the nation's leading manufacturer of high-quality firearms for recreation and law enforcement, and a major producer of precision steel and titanium investment castings components for consumer industries. Sturm, Ruger is headquartered in Southport, CT, with plants and foundries located in Newport, NH and Prescott, AZ.