

SM&A
Form 8-K
August 13, 2008

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

**Form 8-K
CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of The Securities Exchange Act of 1934
Date of Report (Date of earliest event reported): August 7, 2008
SM&A**

(Exact name of registrant as specified in its charter)

Delaware

0-23585

33-0080929

(State or other jurisdiction
of incorporation)

(Commission
File Number)

(IRS Employer
Identification No.)

4695 MacArthur Court, 8th Floor, Newport Beach, California

92660

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code: (949) 975-1550

Not Applicable

(Former name or former address, if changed since last report.)

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))
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Item 2.02 Results of Operations and Financial Conditions

Item 9.01 Financial Statements and Exhibits.

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EXHIBIT 99.1

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Item 2.02 Results of Operations and Financial Conditions

On August 7, 2008, SM&A, a Delaware corporation, held a conference call to discuss its second quarter ended June 30, 2008 financial results. A copy of the conference call transcript is furnished as Exhibit 99.1 to this report.

Item 9.01 Financial Statements and Exhibits.

Exhibit No. Description

99.1 Second Quarter ended June 30, 2008 Earnings Conference Call Transcript dated August 7, 2008.

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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.

August 13, 2008

SM&A

By: /s/ James R. Eckstaedt

Name: James R. Eckstaedt

Title: Executive Vice President Finance and
Chief Financial Officer

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Exhibit No.	Description
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99.1	Second Quarter ended June 30, 2008 Earnings Conference Call Transcript dated August 7, 2008.
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