SM&A Form 8-K April 26, 2006

# UNITED STATES SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

## FORM 8-K

#### CURRENT REPORT

	CURRENT REPORT	
Pursuant	to Section 13 or 15(d) of the Securities Exchange Act of	of 1934
Date of Report (Date of Earliest F	Event Reported):	April 26, 2006
	SM&A	
	(Exact name of registrant as specified in its charter)	
California	0-23585	33-0080929
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)
4695 MacArthur Court, 8th Floor, Newport Beach, California		92660
(Address of principal executive offices)		(Zip Code)
Registrant s telephone number, in	cluding area code:	(949) 975-1550
	Not Applicable	
For	rmer name or former address, if changed since last repor	t

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:

L		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 Condition.**

On April 26, 2006, SM&A, a California corporation, issued a press release announcing its financial results for the fiscal quarter ending March 31, 2006.

A copy of the press release is furnished as Exhibit 99.1 to this report.

#### Item 9.01 Financial Statements and Exhibits.

Press Release dated April 26, 2006, issued by SM&A.

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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.

SM&A

April 26, 2006 By: Steve D. Handy

Name: Steve D. Handy

Title: Senior Vice President, CFO and Secretary

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## Exhibit Index

Exhibit No.	Description
99.1	Press Release dated April 26, 2006, issued by SM&A