

SM&A
Form 8-K
February 01, 2007

**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) **February 1, 2007**

SM&A

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation)

0-23585
(Commission
File Number)

33-0080929
(IRS Employer
Identification No.)

4695 MacArthur Court, 8th Floor, Newport Beach, California
(Address of principal executive offices)

92660
(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:

- 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))

Item 2.02 Results of Operations and Financial Condition.

On February 1, 2007, SM&A, a Delaware corporation, issued a press release announcing its preliminary results for the fourth quarter ended December 31, 2006. The company expects to report fourth quarter and full year 2006 financial results at close of market on March 1, 2007.

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 February 1, 2007, issued by SM&A.

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

February 1, 2007

By:

/s/ Steve D. Handy

Name: Steve D. Handy

Title: SVP, Chief Financial Officer and Secretary

Exhibit Index

Exhibit No.	Description
99.1	Press Release dated February 1, 2007, issued by SM&A.

4
