

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<br>of incorporation) | (Commission<br>File Number) | (IRS Employer<br>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.**

**SIGNATURES**

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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 Index**

Exhibit No. Description

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