

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.

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