

SMARTHEAT INC.  
Form 8-K  
November 10, 2010

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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): November 10, 2010

SMARTHEAT INC.  
(Exact name of registrant as specified in its charter)

Nevada (State or other Jurisdiction of Incorporation)	001-34246 (Commission File Number)	98-0514768 (IRS Employer Identification No.)
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A-1, 10, Street 7  
Shenyang Economic and Technological  
Development Zone  
Shenyang, China  
(Address of Principal Executive Offices)

110027  
(Zip Code)

Registrant's telephone number, including area code: (86) 24-2519-7699

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))
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Item 2.02. Results of Operations and Financial Condition.

On November 10, 2010, SmartHeat Inc. issued a press release announcing its financial results for the fiscal quarter ended September 30, 2010, raising its 2010 revenue and net income guidance and announcing an investor conference call to be held on November 11, 2010, at 9:00 a.m. EST.

A copy of the press release is furnished as Exhibit 99.1 to this report. Exhibit 99.1 shall not be deemed to be “filed” for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and will not be incorporated by reference into any registration statement filed under the Securities Act of 1933, as amended, unless specifically identified therein as being incorporated therein by reference.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

Exhibit	Description
99.1	Press Release, “SmartHeat Inc. Announces Record Third Quarter 2010 Financial Results – 36% Revenue Growth, 25% Net Income Growth, Ups Guidance for 2010, and Announces Guidance for 2011,” dated November 10, 2010

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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.

SMARTHEAT INC.  
(Registrant)

Date: November 10, 2010

By: /s/ Jun Wang  
Name: Jun Wang  
Title: Chief Executive Officer