

SmartPros Ltd.  
Form 8-K  
August 12, 2009

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

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**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 11, 2009

SMARTPROS LTD.

(Exact name of Registrant as specified in its charter)

Delaware  
(State or other jurisdiction  
of incorporation)

001-32300  
(Commission  
File Number)

13-4100476  
(IRS Employer  
Identification No.)

12 Skyline Drive  
Hawthorne, New York  
(Address Of Principal Executive Office)

10532  
(Zip Code)

Registrant's telephone number, including area code (914) 345-2620

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 August 11, 2009, the registrant issued a press release, a copy of which is attached hereto as Exhibit 99.1, announcing its financial results for the three and six month periods ended June 30, 2009 and also announcing that the registrant is hosting a teleconference on August 12, 2009 at 8:30 a.m. eastern time to discuss its financial results for those periods.

**Item 9.01: Financial Statements and Exhibits**

(c) Exhibits.

<b>Exhibit</b>	<b><u>Description</u></b>
<b><u>No.</u></b>	
99.1	Press release.

In accordance with General Instruction B.2 of Form 8-K, the information in this Current Report on Form 8-K, including Exhibit 99.1, shall not be deemed to be "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), or otherwise subject to the liability of that section, and shall not be incorporated by reference into any registration statement or other document filed under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such filing.

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this Current Report on Form 8-K to be signed on its behalf by the undersigned, hereunto duly authorized.

SmartPros Ltd.

Dated: August 11, 2009

By: /s/ Allen S. Greene  
Allen S. Greene,  
Chief Executive Officer