

SM&A
Form S-8
July 11, 2005

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As filed with the Securities and Exchange Commission on July 11, 2005

Registration No. 333-_____

SECURITIES AND EXCHANGE COMMISSION

Washington, DC 20549

FORM S-8

**REGISTRATION STATEMENT
Under The Securities Act of 1933**

SM&A

(Exact name of registrant as specified in its charter)

California
(State or other jurisdiction of
incorporation or organization)

33-0080929
(I.R.S. Employer
Identification No.)

4695 MacArthur Court, Eighth Floor
Newport Beach, California 92660
(949) 975-1500

(Address, including zip code, and telephone number, including area code,
of registrant's principal executive offices)

SM&A

SECOND AMENDED AND RESTATED EQUITY INCENTIVE PLAN

(Full title of the plan)

CATHY L. WOOD
Executive Vice President,
Chief Financial Officer and Corporate Secretary
SM&A

4695 MacArthur Court, Eighth Floor
Newport Beach, CA 92660
(949) 975-1550

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

Thomas A. Waldman
Bingham McCutchen LLP
355 South Grand Avenue, Suite 4400
Los Angeles, CA 90071
(213) 680-6400

CALCULATION OF REGISTRATION FEE

Title of each class of securities to be registered	Amount to be Registered	Proposed Maximum Offering Price Per Share ⁽¹⁾	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
Common Stock	1,000,000	\$8.79	\$ 8,790,000	\$ 1,034.58

(1) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(h), based on the average of the high and low sales prices of the Company's Common Stock on July 6, 2005, as reported on the NASDAQ National Market.

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PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

Pursuant to General Instruction E to Form S-8 regarding the registration of additional securities, SM&A (the Company) hereby incorporates herein by reference the contents of the Registration Statements of the Company on Form S-8 filed with the Securities and Exchange Commission on June 30, 2000 (Registration No.333-40614), Second Amended and Restated Equity Participation Plan (formerly known as the 1997 Stock Option Plan).

Item 8. Exhibits.

5.1 Opinion of Bingham McCutchen.

23.1 Consent of Bingham McCutchen (included in Exhibit 5.1).

23.2 Consent of Ernst & Young LLP, Independent Registered Public Accounting Firm.

24.1 Power of Attorney (included on page II-2 and II-3).

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized in the City of Newport Beach, State of California, on July 8, 2005.

SM&A
a California corporation

By: /s/ CATHY L. WOOD
Cathy L. Wood
Executive Vice President, Chief
Financial Officer and Corporate
Secretary

We, the undersigned directors and officers of SM&A, do hereby constitute and appoint Steven S. Myers and Cathy L. Wood our true and lawful attorneys-in-fact and agents with full power of substitution and resubstitution for us and in our name, place and stead, in any and all capacities to do any and all acts and things in our name and on our behalf in our capacities as directors and officers and to execute any and all instruments for us and in our names in the capacities indicated below, which said attorneys-in-fact and agents, or either of them, may deem necessary or advisable to enable said corporation to comply with the Securities Act of 1933, as amended (the Securities Act) and any rules, regulations and requirements of the Securities and Exchange Commission, in connection with this Registration Statement, including specifically, but without limitation, power and authority to sign for us or any of us in our names in the capacities indicated below, any and all amendments (including post-effective amendments) hereto as well as any related registration statement (or amendment thereto) filed in reliance upon Rule 462(b) under the Securities Act, with all exhibits thereto and other documents in connection therewith, and we do hereby ratify and confirm all that said attorneys-in-fact and agents, or either of them, shall do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated:

Signature	Title	Date
<u>/s/ STEVEN S. MYERS</u>	Chairman of the Board and Chief Executive Officer (Principal Executive Officer)	July 8, 2005
Steven S. Myers <u>/s/ CATHY L. WOOD</u>	Executive Vice President, Chief Financial Officer and Corporate Secretary (Principal Financial Officer and Principal Accounting Officer)	July 8, 2005
Cathy L. Wood <u>/s/ WILLIAM C. BOWES</u>	Director	July 8, 2005
William C. Bowes <u>/s/ DWIGHT L. HANGER</u>	Director	July 8, 2005
Dwight L. Hanger <u>/s/ J. CHRISTOPHER LEWIS</u>	Director	July 8, 2005

J. Christopher Lewis /s/ JOSEPH B. REAGAN	Director	July 8, 2005
Joseph B. Reagan /s/ ROBERT RODIN	Director	July 8, 2005
Robert Rodin /s/ JOHN P. STENBIT	Director	July 8, 2005
John P. Stenbit /s/ ROBERT J. UNTRACHT	Director	July 8, 2005
Robert J. Untracht		
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Sequentially Numbered Exhibit	Description
5.1	Opinion of Bingham McCutchen.
23.1	Consent of Bingham McCutchen (included in Exhibit 5.1).
23.2	Consent of Ernst & Young LLP, Independent Registered Public Accounting Firm.
24.1	Powers of Attorney (included on page II-2).