

SmartPros Ltd.  
Form 10-Q/A  
November 25, 2013

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
FORM 10-Q/A  
Amendment No. 1  
QUARTERLY REPORT UNDER SECTION 13 OR 15(d)  
OF THE SECURITIES EXCHANGE ACT OF 1934  
FOR THE QUARTERLY PERIOD ENDED September 30, 2013  
Commission File Number 001-32300

SMARTPROS LTD.  
(Exact name of small business issuer as specified in its charter)

Delaware  
(State or other jurisdiction  
of incorporation or organization)

13-4100476  
(I.R.S. Employer  
Identification No.)

12 Skyline Drive, Hawthorne, New York 10532

(Address of principal executive office)

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

Check whether the issuer: (1) filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the past 12 months (or for such shorter period that the issuer was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes  No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).

Yes  No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company.

Large accelerated filer  Accelerated filer   
Non-accelerated filer  Smaller reporting company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes  No

Number of shares outstanding of each of the issuer's classes of common equity, as of the latest practicable date: As of November 7, 2013, there were 4,685,941 shares of common stock outstanding.

**EXPLANATORY NOTE**

SmartPros Ltd (“we,” “us,” “our,” or any derivative thereof) is filing this Amendment No. 1 on Form 10-Q/A (this “Amendment”) to amend our Quarterly Report on Form 10-Q for the period ended September 30, 2013 (our “Form 10-Q”), originally filed with the Securities and Exchange Commission (the “SEC”) on November 7, 2013, to amend the date referenced in the Certification of Chief Executive Officer and Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 which was furnished to the SEC as Exhibit No. 32.1 of our Form 10-Q.

In accordance with Rule 12b-15 under the Securities Exchange Act of 1934, as amended, new Certifications of the Chief Executive and Chief Financial Officers pursuant to Section 302 of the Sarbanes-Oxley Act of 2002, are filed herewith as Exhibits 31.1 and 31.2, respectively, and a new Certification of Chief Executive Officer and Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, is furnished herewith as Exhibit 32.1(a). This Amendment does not amend or otherwise update any other information in our Form 10-Q. Accordingly, this Amendment should be read in conjunction with our Form 10-Q and with our filings with the SEC subsequent to the filing of our Form 10-Q.

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SMARTPROS LTD.  
FORM 10-Q REPORT  
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PART II  
OTHER INFORMATION

Item 6. Exhibits

Exhibits:

Exhibit No.	Description
31.1	Certification of Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
31.2	Certification of Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
32.1	Certification of Chief Executive Officer and Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
32.1(a)	Certification of Chief Executive Officer and Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

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SIGNATURES

In accordance with the requirements of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

SmartPros Ltd.

(Registrant)

Date: November 25, 2013

/s/ Allen S. Greene

Chief Executive Officer  
(Principal Executive Officer)

Date: November 25, 2013

/s/ Stanley P. Wirtheim

Chief Financial Officer  
(Principal Financial Officer)