

SmartPros Ltd.  
Form 15-12B  
March 05, 2010

OMB APPROVAL

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

**FORM 15**

**CERTIFICATION AND NOTICE OF TERMINATION OF REGISTRATION UNDER  
SECTION 12(g) OF THE SECURITIES EXCHANGE ACT OF 1934 OR SUSPENSION  
OF DUTY TO FILE REPORTS UNDER SECTIONS 13 AND 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934.**

Commission File Number: 001-32300

**SmartPros Ltd.**

(Exact name of registrant as specified in its charter)

12 Skyline Drive, Hawthorne, NY 10532

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

Warrant to purchase one (1) share of common stock at \$7.125 per share

(Title of each class of securities covered by this Form)

Common stock, par value \$.0001 per share

(Titles of all other classes of securities for which a duty to file reports under section 13(a) or 15(d) remains)

Please place an X in the box(es) to designate the appropriate rule provision(s) relied upon to terminate or suspend the duty to file reports:

Rule 12g-4(a)(1)    x  
Rule 12g-4(a)(2)    o  
Rule 12h-3(b)(1)(i)    x  
Rule 12h-3(b)(1)(ii)    o  
Rule 15d-6            o

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Approximate number of holders of record as of the certification or notice date: 0

Pursuant to the requirements of the Securities Exchange Act of 1934 SmartPros Ltd. has caused this certification/notice to be signed on its behalf by the undersigned duly authorized person.

Date: March 3, 2010

By: /s/ Stanley P. Wirtheim, Chief Financial Officer

Instruction: This form is required by Rules 12g-4, 12h-3 and 15d-6 of the General Rules and Regulations under the Securities Exchange Act of 1934. The registrant shall file with the Commission three copies of Form 15, one of which shall be manually signed. It may be signed by an officer of the registrant, by counsel or by any other duly authorized person. The name and title of the person signing the form shall be typed or printed under the signature.

**Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.**

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