GORMAN JOHN J Form 3 January 09, 2006 FORM 3 UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person <u>*</u> GORMAN JOHN J			2. Date of Event Requiring Statement(Month/Day/Year)	3. Issuer Name and Ticker or Trading Symbol SmartPros Ltd. [PED]					
(Last)	(First)	(Middle)	01/01/2006	4. Relationship of Reporting Person(s) to Issuer			5. If Amendment, Date Original Filed(Month/Day/Year)		
C/O SMARTPROS LTD, 12 SKYLINE DRIVE				(Check all applicable)			r nee(nonus buy, reur)		
	(Street)			Officer 10% Owner Officer Other (give title below) (specify below)			6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting		
HAWTHORNE, NY 10532							Person Form filed by More than One Reporting Person		
(City)	(State)	(Zip)	Table I - Non-Derivative Securities Beneficially Owned				neficially Owned		
1.Title of Secur (Instr. 4)	rity		2. Amount o Beneficially (Instr. 4)		3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nat Owne (Instr.	1		
Common Sto	ock		0		D	Â			
Reminder: Repo owned directly	-	te line for ea	ch class of securities benefic	^{ially} S	EC 1473 (7-02))			
	inform require	ation conta ed to respo	oond to the collection of ined in this form are not nd unless the form disp //B control number.	t					

Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date	3. Title and Amount of Securities Underlying	4. Conversion	5. Ownership	6. Nature of Indirect Beneficial Ownership
	(Month/Day/Year)	Derivative Security (Instr. 4) Title	or Exercise Price of Derivative Security	Form of Derivative Security: Direct (D)	(Instr. 5)

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Date	Expiration	Amount or	or Indirect
Exercisable	Date	Number of	(I)
		Shares	(Instr. 5)

Reporting Owners

Reporting Owner Name / Addr	·ess	Relationships					
		10% Owner	Officer	Other			
GORMAN JOHN J C/O SMARTPROS LTD 12 SKYLINE DRIVE HAWTHORNE, NY 10	X 532	Â	Â	Â			
Signatures							
/s/ John J. Gorman	01/04/2006						
<u>**</u> Signature of Reporting Person	Date						

Explanation of Responses:

* If the form is filed by more than one reporting person, see Instruction 5(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *See* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.