

SMARTHEAT INC.  
Form 8-K  
May 11, 2010

---

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

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): May 11, 2010

SMARTHEAT, INC.  
(Exact name of registrant as specified in its charter)

Nevada (State or other Jurisdiction of Incorporation)	001-34246 (Commission File Number)	98-0514768 (IRS Employer Identification No.)
-------------------------------------------------------------	---------------------------------------	-------------------------------------------------

A-1, 10, Street 7 Shenyang Economic and Technological Development Zone Shenyang, China (Address of Principal Executive Offices)	110027 (Zip Code)
------------------------------------------------------------------------------------------------------------------------------------------	----------------------

Registrant's telephone number, including area code: (86) 24-2519-7699

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))
-

Item 2.02. Results of Operations and Financial Condition.

On May 11, 2010, SmartHeat Inc. issued a press release announcing its financial results for the fiscal quarter ended March 31, 2010, reaffirming its 2010 revenue and net income guidance and announcing an investor conference call to be held on May 11, 2010, at 9:00 am EDT.

A copy of the press release is furnished as Exhibit 99.1 to this report. Exhibit 99.1 shall not be deemed to be “filed” for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and will not be incorporated by reference into any registration statement filed under the Securities Act of 1933, as amended, unless specifically identified therein as being incorporated therein by reference.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

Exhibit	Description
99.1	Press Release, “SmartHeat Inc. Announces First Quarter 2010 Financial Results; Reaffirms Full Year Earnings Guidance and Anticipates Continued Growth Momentum,” dated May 11, 2010

---

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: May 11, 2010

SMARTHEAT INC.

By: /s/ Jun  
Wang

Name: Jun Wang

Title: Chief  
Executive  
Officer

---