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Commission pursuant to Rule 12g3-2 (b) under the Securities Exchange Act of 1934.]

Yes

No

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2 (b) : 82- n/a.

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 thereunto duly authorized.

Smith & Nephew Plc
(Registrant)

Date: July 21, 2008

By: /s/ Paul Chambers

Paul Chambers
Company Secretary

**Timing of Smith & Nephew Second Quarter
and Interim Results**

21
July 2008

Smith & Nephew plc will be announcing its second quarter and Interim results ending
28
June

2008

on Thursday

7

August 2008

at 11.00

am BST/6.00

am Eastern. This will be followed by a presentation for financial analysts at

12.30pm BST/7.30

am Eastern, which can be seen live via webcast on the Smith & Nephew website at

www.smith-nephew.com and available on the site archive shortly afterwards.

About Us

Smith & Nephew is a global medical technology business, specialising in Orthopaedic Reconstruction, Orthopaedic Trauma and Clinical Therapies; Endoscopy and Advanced Wound Management, in both of which it is a world leader. Smith & Nephew is one of the leading global orthopaedics companies.

Smith & Nephew is dedicated to helping improve people's lives. The Company prides itself on the strength of its relationships with its surgeons and professional healthcare customers, with whom its name is synonymous with high standards of performance, innovation and trust. The Company operates in 32 countries around the world. Annual sales in 2007 were nearly \$3.4 billion.

Enquiries:

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