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SMF ENERGY CO Form 4 April 01, 2008	ORP										
FORM 4	UNITED	STATES					E COMMISSION		PPROVAL 3235-0287	,	
Washington, D.C. 20549Washington, D.C. 20549Check this box if no longer subject to Section 16.Section 16.Form 4 or Form 5 obligations may continue. See Instruction 1(b).Filed pursuant to Section 16(a) of the Securities Exchange Act of Section 17(a) of the Public Utility Holding Company Act of 1935 of 							inge Act of 1934, t of 1935 or Sectio	Estimated burden hou response	Lanuary 31Expires:2005Estimated averageburden hours perresponse0.5		
(Print or Type Respons	ses)										
1. Name and Address of Reporting Person <u>*</u> Goldberg Steven R			Symbol	er Name and NERGY		-	5. Relationship of Reporting Person(s) to Issuer				
(Last) (First) (Middle) 200 W CYPRESS CREEK RD, SUITE 400			3. Date of Earliest Transaction (Month/Day/Year) 03/31/2008				(Check all applicable) <u></u> Director <u></u> 10% Owner <u></u> Officer (give title <u></u> Other (specify below)				
(Street) FT LAUDERDALE, FL 33309			4. If Amendment, Date Original Filed(Month/Day/Year)				6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting				
		(Zip)	Tah	le I - Non-I	Derivative	Securities	Person Acquired, Disposed	of or Beneficia	lly Owned		
	saction Date h/Day/Year)	2A. Deeme Execution I any (Month/Da	ed Date, if	3. Transactio Code	4. Securit nAcquired Disposed (Instr. 3, -	ties (A) or of (D)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect		
Reminder: Report on a	a separate line	for each cla	uss of secu	urities bene	ficially ow	ned directly	or indirectly.				
1					Perso inforr requi	ons who re nation con red to resp ays a curre	spond to the colle tained in this form ond unless the for ently valid OMB co	n are not rm	SEC 1474 (9-02)		

 Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned

 (e.g., puts, calls, warrants, options, convertible securities)

1. Title of	2.	3. Transaction Date	3A. Deemed	4.	5. Number	6. Date Exercisable and	7. Title and Amount of 8
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transactio	nof Derivative	Expiration Date	Underlying Securities I
Security	or Exercise		any	Code	Securities	(Month/Day/Year)	(Instr. 3 and 4)

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(Instr. 3)	Price of Derivative Security		(Month/Day/Year)	(Instr. 8		Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)					
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares
Options to Purchase Common Stock	\$ 0.94	03/31/2008		А		1,500		03/31/2008	03/31/2018	Common Stock	1,500

Reporting Owners

Reporting Owner Name / Address		Relationships							
	Director	10% Owner	Officer	Other					
Goldberg Steven R 200 W CYPRESS CR SUITE 400 FT LAUDERDALE,		Х							
Signatures									
/s/ Steven R. Goldberg	03/3	31/2008							
<u>**</u> Signature of Reporting Person]	Date							

Explanation of Responses:

* If the form is filed by more than one reporting person, *see* Instruction 4(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.