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SMITH & NEPHEW PLC Form 6-K September 21, 2006

FORM 6-K

SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

Report of Foreign Private Issuer

Pursuant to Rule 13a-16 or 15d-16 of the Securities Exchange Act of 1934

September 21, 2006

Commission File Number 001-14978

SMITH & NEPHEW plc (Registrant's name)

15 Adam Street
London, England WC2N 6LA
(Address of registrant's principal executive offices)

[Indicate by check mark whether the registrant files or will file annual reports under cover Form 20-F or Form 40-F.]

Form 20-F X Form 40-F

[Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1).]

Yes No X

[Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7).]

Yes No X

[Indicate by check mark whether by furnishing the information contained in this Form, the registrant is also thereby furnishing information to the Commission pursuant to Rule 12g3-2 (b) under the Securities Exchange Act of 1934.]

Yes No X

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

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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: September 21, 2006

/s/ Paul Chambers

Tel: +44 (0)20 7401 7646

Tel: +1 212 850 5634

Paul Chambers Company Secretary

Timing of Smith & Nephew Third Quarter Results

21 September 2006

Smith & Nephew plc will be announcing its results for the third quarter ending 30 September 2006 on Thursday 2 November 2006 at 11.00am GMT/6.00am Eastern. This will be followed by a conference call with financial analysts at 12.00pm GMT/7.00am Eastern, which can be heard 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 (LSE: SN, NYSE:SNN) is one of the world's leading medical devices companies, specialising in Orthopaedic Reconstruction, Orthopaedic Trauma and Clinical Therapies, Endoscopy and Advanced Wound Management. Smith & Nephew is a global leader in arthroscopy and advanced wound management and is one of the leading orthopaedics companies.

Smith & Nephew is dedicated to helping improve people's lives. The company prides itself on the strength of its relationships with its surgeon and healthcare professional customers, with whom its name is synonymous with the highest standards of performance, innovation and trust. The company has over 8,500 employees and operates in 33 countries around the world, generating sales of over \$2.6 billion.

Enquiries:

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