

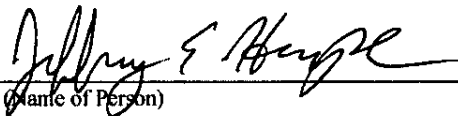
COVER LETTER

TO: Registration Section
Division of Corporations

SUBJECT: S&A Holdings LLC
(Name of Limited Liability Company)

The enclosed Articles of Dissolution and fee(s) are submitted for filing.

Please return all correspondence concerning this matter to the following:

Jeffrey E. Harpe  Mgmr
(Name of Person)

None
(Firm/Company)

6878 Immokalee Road
(Address)

Keystone Heights FL, 32656
(City/State and Zip Code)

For further information concerning this matter, please call:

Jeffrey E. Harpe at (352) 494-3638
(Name of Person) (Area Code & Daytime Telephone Number)

Enclosed is a check for the following amount:

- \$25.00 Filing Fee
- \$30.00 Filing Fee & Certificate of Status
- \$55.00 Filing Fee & Certified Copy (additional copy is enclosed)
- \$60.00 Filing Fee, Certificate of Status & Certified Copy (additional copy is enclosed)

MAILING ADDRESS:
Registration Section
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

STREET/COURIER ADDRESS:
Registration Section
Division of Corporations
Clifton Building
2661 Executive Center Circle
Tallahassee, FL 32301

ARTICLES OF DISSOLUTION
FOR
A LIMITED LIABILITY COMPANY

FILED
08 JAN -8 AM 11:07
SECRETARY OF STATE
TALLAHASSEE FLORIDA

1. The name of a limited liability company is
S&A Holdings LLC

2. The Articles of Organization were filed on 09/14/2005 and assigned document number
L05000090547

3. The date the dissolution was approved: 10/01/2007

4. A description of occurrence that resulted in the limited liability company's dissolution pursuant to section 608.441, Florida Statutes, (copy 608.441 on back cover letter).

No business activity, the business opportunity never materialized.

5. CHECK ONE:

- All debts, obligations and liabilities of the limited liability company have been paid or discharged.
-OR-
 Adequate provision has been made for the debts, obligations and liabilities pursuant to s. 608.4421.

6. All remaining property and assets have been distributed among its members in accordance with their respective rights and interests.

7. CHECK ONE:

- There are no suits pending against the company in any court.
-OR-
 Adequate provision has been made for the satisfaction of any judgment, order or decree which may be entered against it in any pending suit.

Signatures of the members having the same percentage of membership interests necessary to approve the dissolution:

Signature

Printed Name

Jeffrey E. Harper

Jeffrey E. Harper