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OMB APPROVAL
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FORM D

Notice of Exempt Offering of Securities

U.S. Securities and Exchange Commission

Washington, DC 20549

(See instructions beginning on page 5)

Intentional misstatements or omissions of fact constitute federal criminal violations. See 18 U.S.C. 1001.

Item 1. Issuer's Identity

Name of Issuer
D & L Energy 2008-A Ltd.

Jurisdiction of Incorporation/Organization
Ohio

Year of Incorporation/Organization (Select one)

- Over Five Years Ago
 Within Last Five Years (specify year) **2008**
 Yet to Be Formed

Previous Name(s) None

Entity Type (Select one)

- Corporation
 Limited Partnership
 Limited Liability Company
 General Partnership
 Business Trust
 Other (Specify) _____

(If more than one issuer is filing this notice, check this box and identify additional issuer(s) by attaching Items 1 and 2 Continuation Page(s).)

Item 2. Principal Place of Business and Contact Information

Street Address 1
2761 Salt Springs Road

City
Youngstown

State/Province/Country
Ohio

Street Address 2

ZIP/Postal Code
44509

Phone No.
888-343-4427

Item 3. Related Persons

Last Name
D & L Energy, Inc.

First Name

Middle Name

Street Address 1
2761 Salt Springs Road

City
Youngstown

State/Province/Country
Ohio

Street Address 2

ZIP/Postal Code
44509

Relationship(s): Executive Officer Director Promoter

Clarification of Response (if Necessary) **Managing General Partner**



09039650

(Identify additional related persons by checking this box and attaching Item 3 Continuation Page(s).)

Item 4. Industry Group (Select one)

- Agriculture
- Banking and Financial Services
 - Commercial Banking
 - Insurance
 - Investing
 - Investment Banking
 - Pooled Investment Fund

If selecting this industry group, also select one fund type below and answer the question below:

- Hedge Fund
- Private Equity Fund
- Venture Capital Fund
- Other Investment Fund

Is the issuer registered as an investment company under the Investment Company Act of 1940? Yes No

Other Banking & Financial Services

- Business Services
- Energy
 - Electric Utilities
 - Energy Conservation
 - Coal Mining
 - Environmental Services
 - Oil & Gas
 - Other Energy

- Health Care
 - Biotechnology
 - Health Insurance
 - Hospitals & Physicians
 - Pharmaceuticals
 - Other Health Care

- Manufacturing
- Real Estate
 - Commercial

- Construction
- REITS & Finance
- Residential
- Other Real Estate

- Retailing
- Restaurants

- Technology
 - Computers
 - Telecommunications
 - Other Technology

- Travel
 - Airlines & Airports
 - Lodging & Conventions
 - Tourism & Travel Services
 - Other Travel

Other

SEC Mail Processing Section

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Washington, DC 122

Item 5. Issuer Size (Select one)

Revenue Range (for issuer not specifying "hedge" or "other investment" fund in Item 4 above)

- No Revenues
- \$1 - \$1,000,000
- \$1,000,001 - \$5,000,000
- \$5,000,001 - \$25,000,000
- \$25,000,001 - \$100,000,000
- Over \$100,000,000
- Decline to Disclose
- Not Applicable

OR

Aggregate Net Asset Value Range (for issuer specifying "hedge" or "other investment" fund in Item 4 above)

- No Aggregate Net Asset Value
- \$1 - \$5,000,000
- \$5,000,001 - \$25,000,000
- \$25,000,001 - \$50,000,000
- \$50,000,001 - \$100,000,000
- Over \$100,000,000
- Decline to Disclose
- Not Applicable

Item 6. Federal Exemptions and Exclusions Claimed (Select all that apply)

- | | | |
|--|--|---|
| <input type="checkbox"/> Rule 504(b)(1) (not (i), (ii) or (iii)) | <input type="checkbox"/> Section 3(c)(1) | <input type="checkbox"/> Section 3(c)(9) |
| <input type="checkbox"/> Rule 504(b)(1)(i) | <input type="checkbox"/> Section 3(c)(2) | <input type="checkbox"/> Section 3(c)(10) |
| <input type="checkbox"/> Rule 504(b)(1)(ii) | <input type="checkbox"/> Section 3(c)(3) | <input type="checkbox"/> Section 3(c)(11) |
| <input type="checkbox"/> Rule 504(b)(1)(iii) | <input type="checkbox"/> Section 3(c)(4) | <input type="checkbox"/> Section 3(c)(12) |
| <input type="checkbox"/> Rule 505 | <input type="checkbox"/> Section 3(c)(5) | <input type="checkbox"/> Section 3(c)(13) |
| <input checked="" type="checkbox"/> Rule 506 | <input type="checkbox"/> Section 3(c)(6) | <input type="checkbox"/> Section 3(c)(14) |
| <input type="checkbox"/> Securities Act Section 4(6) | <input type="checkbox"/> Section 3(c)(7) | |

Item 7. Type of Filing

- New Notice OR Amendment

Date of First Sale in this Offering: OR First Sale Yet to Occur

Item 8. Duration of Offering

Does the issuer intend this offering to last more than one year? Yes No

Item 9. Type(s) of Securities Offered (Select all that apply)

- | | |
|--|---|
| <input type="checkbox"/> Equity | <input type="checkbox"/> Pooled Investment Fund Interests |
| <input type="checkbox"/> Debt | <input type="checkbox"/> Tenant-in-Common Securities |
| <input type="checkbox"/> Option, Warrant or Other Right to Acquire Another Security | <input type="checkbox"/> Mineral Property Securities |
| <input type="checkbox"/> Security to be Acquired Upon Exercise of Option, Warrant or Other Right to Acquire Security | <input checked="" type="checkbox"/> Other (Describe) |
- Investor general or limited partnership interests

Item 10. Business Combination Transaction

Is this offering being made in connection with a business combination transaction, such as a merger, acquisition or exchange offer? Yes No

Clarification of Response (if Necessary)

Item 11. Minimum Investment

Minimum investment accepted from any outside investor \$ 25,000.00

Item 12. Sales Compensation

Recipient: Jesse A. Berencsi, Recipient CRD Number: 1254429, (Associated) Broker or Dealer: SMH Capital, (Associated) Broker or Dealer CRD Number: 20580, Street Address 1: 25800 Science Park Drive, City: Beachwood, State/Province/Country: Ohio, ZIP/Postal Code: 44122

States of Solicitation: All States, [] AL, [] AK, [] AZ, [] AR, [] CA, [X] CO, [] CT, [] DE, [] DC, [] FL, [] GA, [] HI, [] ID, [] IL, [] IN, [] IA, [] KS, [] KY, [] LA, [] ME, [] MD, [] MA, [] MI, [] MN, [] MS, [] MO, [] MT, [] NE, [] NV, [] NH, [] NJ, [] NM, [] NY, [] NC, [] ND, [X] OH, [] OK, [] OR, [] PA, [] RI, [] SC, [] SD, [] TN, [] TX, [] UT, [] VT, [] VA, [] WA, [] WV, [] WI, [] WY, [] PR

(Identify additional person(s) being paid compensation by checking this box [X] and attaching Item 12 Continuation Page(s).)

Item 13. Offering and Sales Amounts

(a) Total Offering Amount \$ 25,500,000.00 OR [] Indefinite
(b) Total Amount Sold \$ 7,065,000.00
(c) Total Remaining to be Sold (Subtract (a) from (b)) \$ 0 OR [] Indefinite

Clarification of Response (if Necessary)

Offering is closed selling a total of \$7,065,000.00

Item 14. Investors

Check this box [] if securities in the offering have been or may be sold to persons who do not qualify as accredited investors, and enter the number of such non-accredited investors who already have invested in the offering: N/A

Enter the total number of investors who already have invested in the offering: 129

Item 15. Sales Commissions and Finders' Fees Expenses

Provide separately the amounts of sales commissions and finders' fees expenses, if any. If an amount is not known, provide an estimate and check the box next to the amount.

Sales Commissions \$ 565,200.00 [] Estimate

Clarification of Response (if Necessary)

Finders' Fees \$ [] Estimate

[]

Item 16. Use of Proceeds

Provide the amount of the gross proceeds of the offering that has been or is proposed to be used for payments to any of the persons required to be named as executive officers, directors or promoters in response to Item 3 above. If the amount is unknown, provide an estimate and check the box next to the amount.

\$ 176,625.00

Estimate

Clarification of Response (if Necessary)

Approx. 2.5% of Subscription Proceeds are reimbursed to Sponsor/Managing General Partner for Organization & Offering Co

Signature and Submission

Please verify the information you have entered and review the Terms of Submission below before signing and submitting this notice.

Terms of Submission. In Submitting this notice, each identified issuer is:

Notifying the SEC and/or each State in which this notice is filed of the offering of securities described and undertaking to furnish them, upon written request, in accordance with applicable law, the information furnished to offerees.*

Irrevocably appointing each of the Secretary of the SEC and the Securities Administrator or other legally designated officer of the State in which the issuer maintains its principal place of business and any State in which this notice is filed, as its agents for service of process, and agreeing that these persons may accept service on its behalf, of any notice, process or pleading, and further agreeing that such service may be made by registered or certified mail, in any Federal or state action, administrative proceeding, or arbitration brought against the issuer in any place subject to the jurisdiction of the United States, if the action, proceeding or arbitration (a) arises out of any activity in connection with the offering of securities that is the subject of this notice, and (b) is founded, directly or indirectly, upon the provisions of: (i) the Securities Act of 1933, the Securities Exchange Act of 1934, the Trust Indenture Act of 1939, the Investment Company Act of 1940, or the Investment Advisers Act of 1940, or any rule or regulation under any of these statutes; or (ii) the laws of the State in which the issuer maintains its principal place of business or any State in which this notice is filed.

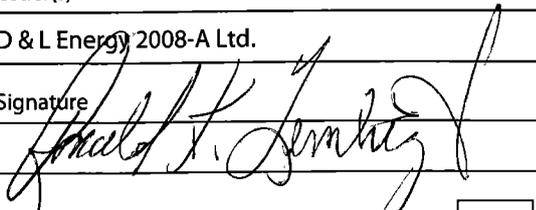
Certifying that, if the issuer is claiming a Rule 505 exemption, the issuer is not disqualified from relying on Rule 505 for one of the reasons stated in Rule 505(b)(2)(iii).

* This undertaking does not affect any limits Section 102(a) of the National Securities Markets Improvement Act of 1996 ("NSMIA") [Pub. L. No. 104-290, 110 Stat. 3416 (Oct. 11, 1996)] imposes on the ability of States to require information. As a result, if the securities that are the subject of this Form D are "covered securities" for purposes of NSMIA, whether in all instances or due to the nature of the offering that is the subject of this Form D, States cannot routinely require offering materials under this undertaking or otherwise and can require offering materials only to the extent NSMIA permits them to do so under NSMIA's preservation of their anti-fraud authority.

Each identified issuer has read this notice, knows the contents to be true, and has duly caused this notice to be signed on its behalf by the undersigned duly authorized person. (Check this box and attach Signature Continuation Pages for signatures of issuers identified in Item 1 above but not represented by signer below.)

Issuer(s)
D & L Energy 2008-A Ltd.

Name of Signer
Ronald K. Lembricht

Signature


Title
Attorney for Issuer

Number of continuation pages attached: 7

Date
03/10/2009

Item 12 Continuation Page

Item 12. Sales Compensation (Continued)

Recipient

Ron C. Ashley

(Associated) Broker or Dealer None

United Planners Financial Services

Street Address 1

P.O. Box 5750

City

Scottsdale

State/Province/Country

AZ

ZIP/Postal Code

85261-5760

Recipient CRD Number

1175351

No CRD Number

(Associated) Broker or Dealer CRD Number

20804

No CRD Number

Street Address 2

States of Solicitation All States

- AL AK AZ AR CA CO CT DE DC FL GA HI ID
- IL IN IA KS KY LA ME MD MA MI MN MS MO
- MT NE NV NH NJ NM NY NC ND OH OK OR PA
- RI SC SD TN TX UT VT VA WA WV WI WY PR

Recipient

Marc Loveman

(Associated) Broker or Dealer None

SMH Capital

Street Address 1

25800 Science Park Drive

City

Beachwood

State/Province/Country

Ohio

ZIP/Postal Code

44122

Recipient CRD Number

4520867

No CRD Number

(Associated) Broker or Dealer CRD Number

20580

No CRD Number

Street Address 2

States of Solicitation All States

- AL AK AZ AR CA CO CT DE DC FL GA HI ID
- IL IN IA KS KY LA ME MD MA MI MN MS MO
- MT NE NV NH NJ NM NY NC ND OH OK OR PA
- RI SC SD TN TX UT VT VA WA WV WI WY PR

Item 12 Continuation Page

Item 12. Sales Compensation (Continued)

Recipient

James M. Unger

(Associated) Broker or Dealer None

SMH Capital

Street Address 1

25800 Science Park Drive

City

Beachwood

State/Province/Country

Ohio

ZIP/Postal Code

44122

Recipient CRD Number

2492377

No CRD Number

(Associated) Broker or Dealer CRD Number

20580

No CRD Number

Street Address 2

States of Solicitation All States

- AL AK AZ AR CA CO CT DE DC FL GA HI ID
- IL IN IA KS KY LA ME MD MA MI MN MS MO
- MT NE NV NH NJ NM NY NC ND OH OK OR PA
- RI SC SD TN TX UT VT VA WA WV WI WY PR

Recipient

Raymond M. Tropp

(Associated) Broker or Dealer None

SMH Capital

Street Address 1

25800 Science Park Drive

City

Beachwood

State/Province/Country

Ohio

ZIP/Postal Code

44122

Recipient CRD Number

264867

No CRD Number

(Associated) Broker or Dealer CRD Number

20580

No CRD Number

Street Address 2

States of Solicitation All States

- AL AK AZ AR CA CO CT DE DC FL GA HI ID
- IL IN IA KS KY LA ME MD MA MI MN MS MO
- MT NE NV NH NJ NM NY NC ND OH OK OR PA
- RI SC SD TN TX UT VT VA WA WV WI WY PR

Item 12 Continuation Page

Item 12. Sales Compensation (Continued)

Recipient

Donald G. DeWaay

(Associated) Broker or Dealer None

DeWaay Financial Network

Street Address 1

13001 University Avenue

City

Clive

State/Province/Country

IA

ZIP/Postal Code

50325

Recipient CRD Number

1297174

No CRD Number

(Associated) Broker or Dealer CRD Number

30767

No CRD Number

Street Address 2

States of Solicitation All States

- AL AK AZ AR CA CO CT DE DC FL GA HI ID
- IL IN IA KS KY LA ME MD MA MI MN MS MO
- MT NE NV NH NJ NM NY NC ND OH OK OR PA
- RI SC SD TN TX UT VT VA WA WV WI WY PR

Recipient

Rex Bland

(Associated) Broker or Dealer None

Capwest Securities, Inc.

Street Address 1

3900 South Wadesworth Blvd.

City

Lakewood

State/Province/Country

CO

ZIP/Postal Code

80235

Recipient CRD Number

2442941

No CRD Number

(Associated) Broker or Dealer CRD Number

30002

No CRD Number

Street Address 2

States of Solicitation All States

- AL AK AZ AR CA CO CT DE DC FL GA HI ID
- IL IN IA KS KY LA ME MD MA MI MN MS MO
- MT NE NV NH NJ NM NY NC ND OH OK OR PA
- RI SC SD TN TX UT VT VA WA WV WI WY PR

Item 12 Continuation Page

Item 12. Sales Compensation (Continued)

Recipient

Kathy Heshelow

(Associated) Broker or Dealer None

Capwest Securities, Inc.

Street Address 1

3900 South Wadesworth Blvd.

City

Lakewood

State/Province/Country

CO

ZIP/Postal Code

80235

Recipient CRD Number

4909103

No CRD Number

(Associated) Broker or Dealer CRD Number

30002

No CRD Number

Street Address 2

States of Solicitation All States

- AL AK AZ AR CA CO CT DE DC FL GA HI ID
- IL IN IA KS KY LA ME MD MA MI MN MS MO
- MT NE NV NH NJ NM NY NC ND OH OK OR PA
- RI SC SD TN TX UT VT VA WA WV WI WY PR

Recipient

Kenneth R. Clemence

(Associated) Broker or Dealer None

Capwest Securities, Inc.

Street Address 1

3900 South Wadesworth Blvd.

City

Lakewood

State/Province/Country

CO

ZIP/Postal Code

80235

Recipient CRD Number

2341922

No CRD Number

(Associated) Broker or Dealer CRD Number

30002

No CRD Number

Street Address 2

States of Solicitation All States

- AL AK AZ AR CA CO CT DE DC FL GA HI ID
- IL IN IA KS KY LA ME MD MA MI MN MS MO
- MT NE NV NH NJ NM NY NC ND OH OK OR PA
- RI SC SD TN TX UT VT VA WA WV WI WY PR

Item 12 Continuation Page

Item 12. Sales Compensation (Continued)

Recipient

Jack Halley

(Associated) Broker or Dealer None

Capwest Securities, Inc.

Street Address 1

3900 South Wadesworth Blvd.

City

Lakewood

Recipient CRD Number

2130728

No CRD Number

(Associated) Broker or Dealer CRD Number

30002

No CRD Number

Street Address 2

4th Floor

State/Province/Country

CO

ZIP/Postal Code

80235

States of Solicitation All States

- AL AK AZ AR CA CO CT DE DC FL GA HI ID
- IL IN IA KS KY LA ME MD MA MI MN MS MO
- MT NE NV NH NJ NM NY NC ND OH OK OR PA
- RI SC SD TN TX UT VT VA WA WV WI WY PR

Recipient

David Harris

(Associated) Broker or Dealer None

David Harris & Co., Inc.

Street Address 1

222 Mamaroneck Avenue

City

White Plains

Recipient CRD Number

500413

No CRD Number

(Associated) Broker or Dealer CRD Number

45670

No CRD Number

Street Address 2

State/Province/Country

NY

ZIP/Postal Code

10605

States of Solicitation All States

- AL AK AZ AR CA CO CT DE DC FL GA HI ID
- IL IN IA KS KY LA ME MD MA MI MN MS MO
- MT NE NV NH NJ NM NY NC ND OH OK OR PA
- RI SC SD TN TX UT VT VA WA WV WI WY PR

Item 12 Continuation Page

Item 12. Sales Compensation (Continued)

Recipient

Mark A. Pizarek

(Associated) Broker or Dealer None

Oak Tree Securities

Street Address 1

1576 Second Street

City

Livermore

State/Province/Country

CA

ZIP/Postal Code

94550

Recipient CRD Number

3216820

No CRD Number

(Associated) Broker or Dealer CRD Number

18126

No CRD Number

Street Address 2

States of Solicitation All States

- AL AK AZ AR CA CO CT DE DC FL GA HI ID
- IL IN IA KS KY LA ME MD MA MI MN MS MO
- MT NE NV NH NJ NM NY NC ND OH OK OR PA
- RI SC SD TN TX UT VT VA WA WV WI WY PR

Recipient

Bruce E. Beetz

(Associated) Broker or Dealer None

Oak Tree Securities

Street Address 1

1576 Second Street

City

Livermore

State/Province/Country

CA

ZIP/Postal Code

94550

Recipient CRD Number

1527269

No CRD Number

(Associated) Broker or Dealer CRD Number

18126

No CRD Number

Street Address 2

States of Solicitation All States

- AL AK AZ AR CA CO CT DE DC FL GA HI ID
- IL IN IA KS KY LA ME MD MA MI MN MS MO
- MT NE NV NH NJ NM NY NC ND OH OK OR PA
- RI SC SD TN TX UT VT VA WA WV WI WY PR

Item 12 Continuation Page

Item 12. Sales Compensation (Continued)

Recipient

QA3 Financial

(Associated) Broker or Dealer None

Street Address 1

One Valmont Plaza

City

Omaha

Recipient CRD Number

14754

No CRD Number

(Associated) Broker or Dealer CRD Number

No CRD Number

Street Address 2

4th Floor

State/Province/Country

NE

ZIP/Postal Code

68154

States of Solicitation All States

- AL AK AZ AR CA CO CT DE DC FL GA HI ID
- IL IN IA KS KY LA ME MD MA MI MN MS MO
- MT NE NV NH NJ NM NY NC ND OH OK OR PA
- RI SC SD TN TX UT VT VA WA WV WI WY PR

Recipient

Securities America

(Associated) Broker or Dealer None

Street Address 1

12325 Port Grace Blvd.

City

Lavista

Recipient CRD Number

10205

No CRD Number

(Associated) Broker or Dealer CRD Number

No CRD Number

Street Address 2

State/Province/Country

NE

ZIP/Postal Code

68128

States of Solicitation All States

- AL AK AZ AR CA CO CT DE DC FL GA HI ID
- IL IN IA KS KY LA ME MD MA MI MN MS MO
- MT NE NV NH NJ NM NY NC ND OH OK OR PA
- RI SC SD TN TX UT VT VA WA WV WI WY PR