

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION

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In the Matter of : Statement of Matters  
the Registration Statement of : of the Division of  
 : Enforcement to be  
Sahas Technologies LLC : Considered at a Public  
3 East 3<sup>rd</sup> Street : Hearing Pursuant to  
Apt. 27 : Section 8(d) of the  
New York, NY 10003 : Securities Act of 1933  
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I

Sahas Technologies LLC (“Sahas”) filed a registration statement (and attached exhibit, collectively “registration statement”) on January 20, 2011, which states that Sahas plans to issue 75 thousand shares of common stock at \$1 per share, for a total offering of \$75,000. The Division of Enforcement alleges that the registration statement omits material facts required to be stated therein. The following are the matters to be considered at a hearing to commence on February 22, 2011 at 10:30 a.m. at the Commission’s offices at 100 F Street, NE, Washington, DC 20549, pursuant to Section 8(d) of the Securities Act of 1933 to determine whether a stop order should be issued with respect to the registration statement.

II

Sahas’s registration statement is materially deficient in that it fails to include audited financial statements meeting the requirements of Regulation S-X. The registration statement is also materially deficient because it fails to include numerous items required by Regulation S-K: Items 303 (management’s discussion and analysis); 202 (description of securities); 501 (outside front cover page of a prospectus); 503(c) (risk factors); 504 (use of proceeds); and 601(exhibits).

Accordingly, the Division of Enforcement believes that a stop order should be issued suspending the effectiveness of Sahas's registration statement, pending its correction of these deficiencies.

Date:

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