

SINO AMERICAN OIL CO

FORM 10-Q/A (Amended Quarterly Report)

Filed 09/09/11 for the Period Ending 06/30/11

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Sector	Energy
Fiscal Year	09/30

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q/A-1

QUARTERLY REPORT UNDER TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934 FOR THE QUARTERLY PERIOD ENDED JUNE 30, 2011

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Commission file number **000-52304**

SINO AMERICAN OIL COMPANY

(Exact name of registrant as specified in its charter)

Nevada

(State or other jurisdiction of incorporation or organization)

5190 Neil Road, Suite 430

Reno, NV 89502

(Address of principal executive offices, including zip code.)

(866) 261-8853

(Registrant's telephone number, including area code)

Indicate by check mark whether the issuer (1) has filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the last 90 days. **YES** **NO**

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (SS 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). **YES** **NO**

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer," "non-accelerated filer," and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large Accelerated Filer	<input type="checkbox"/>	Accelerated Filer	<input type="checkbox"/>
Non-accelerated Filer	<input type="checkbox"/>	Smaller Reporting Company	<input checked="" type="checkbox"/>

(Do not check if smaller reporting company)

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). **YES** **NO**

APPLICABLE ONLY TO CORPORATE ISSUERS:

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date : **43,534,500 as of August 10, 2011.**



REASON FOR AMENDMENT

The sole purpose of this Amendment to the Registrant's Quarterly Report on Form 10-Q for the period ended June 30, 2011 is to furnish the Interactive Data File exhibits pursuant to Rule 405 of Regulation S-T. No other changes have been made to the 10-Q, and this Amendment has not been updated to reflect events occurring subsequent to the filing of this 10-Q.

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PART I – FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

Sino American Oil Company (formerly Raphael Industries Ltd.)

(A Development Stage Company)

Balance Sheets

(Expressed in US dollars)

(Unaudited)

	June 30, 2011 \$	September 30, 2010 \$
ASSETS		
Current Assets		
Cash	1,129,795	171,145
Restricted cash	-	856,387
Prepaid expenses	-	47
Total Current Assets	1,129,795	1,027,579
Property and Equipment (Note 3)	5,135	1,477
Website Development (Note 4)	2,390	-
Total Assets	1,137,320	1,029,056
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Accounts payable and accrued liabilities	8	7,787
Licensee fee payable	43,410	43,410
Total Liabilities	43,418	51,197
Going Concern (Note 1)		
Commitments (Note 7)		
Stockholders' Equity		
Common stock: 100,000,000 shares authorized, \$0.0001 par value 43,534,500 (19,023,000 shares in September 30, 2010) issued and outstanding (Note 5)	4,353	1,902
Additional Paid-in Capital	1,318,248	319,248
Share Subscriptions	-	856,387
Donated Capital (Note 4)	254,400	232,800
Deficit Accumulated During the Development Stage	(483,099)	(432,478)
Total Stockholders' Equity	1,093,902	977,859
Total Liabilities and Stockholders' Equity	1,137,320	1,029,056

The accompanying notes are an integral part of these financial statements

F-1

Sino American Oil Company (formerly Raphael Industries Ltd.)
(A Development Stage Company)
Statements of Operations
(Expressed in US dollars)
(Unaudited)

	Three months ended June 30, 2011 \$	Three months ended June 30, 2010 \$	Nine months ended June 30, 2011 \$	Nine months ended June 30, 2010 \$	Accumulated from October 31, 2005 (Date of Inception) to June 30, 2011 \$
Revenue	-	-	-	-	205,242
Cost of sales	-	-	-	-	106,710
Gross Profit	-	-	-	-	98,532
Operating Expenses					
Foreign currency (gain) loss	3,995	6,185	(29,010)	(1,756)	(5,267)
General and administrative	21,919	28,966	78,180	86,383	523,740
Option expense	-	-	-	-	60,000
Total Operating Expenses	25,914	35,151	49,170	84,627	578,473
Net loss before taxes	(25,914)	(35,151)	(49,170)	(84,627)	(479,941)
Income tax expense	-	-	-	-	1,707
Net loss and comprehensive loss	(25,914)	(35,151)	(49,170)	(84,627)	(481,648)
Loss per share – Basic and diluted	(0.00)	(0.00)	(0.00)	(0.00)	
Weighted Average Shares Outstanding	43,534,500	28,534,500	41,892,164	28,534,500	

The accompanying notes are an integral part of these financial statements

Sino American Oil Company (formerly Raphael Industries Ltd.)
(A Development Stage Company)
Statements of Cash Flows
(Expressed in US dollars)
(Unaudited)

	Nine months Ended June 30, 2011 \$	Nine months ended June 30, 2010 \$	Accumulated from October 31, 2005 (Date of Inception) to June 30, 2011 \$
Operating Activities			
Net loss	(49,170)	(84,627)	(481,648)
Adjustments to reconcile net loss of cash			
Depreciation	1,559	773	26,627
Donated services	21,600	21,600	254,400
Option lapse	-	-	50,000
Change in operating assets and liabilities			
Prepaid expenses	47	6	-
Accounts payable and accrued liabilities	(7,779)	14,029	8
License fee payable	-	-	43,410
Net Cash (Used In) Operating Activities	(33,743)	(48,219)	(107,203)
Investing Activities			
Deposit on database list option	-	-	(50,000)
Website development	(2,390)	-	(24,390)
Purchase of equipment	(5,217)	(2,075)	(9,762)
Net Cash Flows (Used in) Investing Activities	(7,607)	(2,075)	(84,152)
Financing Activities			
Share subscriptions received	(856,387)	-	-
Proceeds from issuance of common stock	1,000,000	-	1,321,150
Net Cash Flows Provided by Financing Activities	143,613	-	1,321,150
Increase (Decrease) in Cash	102,263	(50,294)	1,129,795
Restricted cash released	856,387	-	-
Cash – Beginning of Period	171,145	239,248	-
Cash – End of Period	1,129,795	188,954	1,129,795
Supplemental Disclosure			
Interest paid	29	151	56
Foreign exchange (gain) loss	(29,010)	(1,756)	(5,267)

The accompanying notes are an integral part of these financial statements



Sino American Oil Company (formerly Raphael Industries Ltd.)
(A Development Stage Company)
Statements of Stockholders' Equity
For the Period from October 31, 2005 (Date of Inception) to June 30, 2011
(Expressed in US dollars)
(Unaudited)

	Common Shares #	Stock Amount \$	Additional Paid-in Capital \$	Share Subs Received \$	Capital \$	Deficit \$	Total Stockholder's Equity \$
Balance on October 31, 2005 (Date of Inception)	-	-	-	-	-	-	-
October 31, 2005 - issue of common stock for cash at \$1.00 per share	1	1	-	-	-	-	1
November 28, 2005 - cancellation of common stock	(1)	(1)	-	-	-	-	(1)
November 28, 2005 - issue of common stock for cash at \$0.01 per share	1,000,000	100	4,900	-	-	-	5,000
April 30, 2006 - issue of common stock for cash at \$0.01 per share	13,000,000	1,300	63,700	-	-	-	65,000
Donated services	-	-	-	-	52,800	-	52,800
Net loss and comprehensive loss	-	-	-	-	-	(22,650)	(22,650)
Balance - September 30, 2006	14,000,000	1,400	68,600	-	52,800	(22,650)	100,150
April 30, 2007 - issue of common stock for cash at \$0.10 per share	5,023,000	502	250,648	-	-	-	251,150
Donated services	-	-	-	-	57,600	-	57,600
Net loss and comprehensive loss	-	-	-	-	-	(148,789)	(148,789)
Balance - September 30, 2007	19,023,000	1,902	319,248	-	110,400	(171,439)	260,111
Donated Services	-	-	-	-	57,600	-	57,600
Net loss and comprehensive loss	-	-	-	-	-	(93,376)	(93,376)
Balance - September 30, 2008	19,023,000	1,902	319,248	-	168,000	(264,815)	224,335
Donated Services	-	-	-	-	36,000	-	36,000
Net loss and comprehensive loss	-	-	-	-	-	(69,354)	(69,354)
Balance - September 30, 2009	19,023,000	1,902	319,248	-	204,000	(334,169)	190,981
Donated Services	-	-	-	-	28,800	-	28,800
Net loss and comprehensive loss	-	-	-	-	-	(49,476)	(49,476)
Balance - September 30, 2010	19,023,000	1,902	319,248	856,387	232,800	(432,478)	977,859
October 1, 2010 - issue of common stock For cash at \$0.10 per share	10,000,000	1,000	999,000	(856,387)	-	-	143,613
Donated Services	-	-	-	-	21,600	-	21,600
Stock Dividend - March 1, 2011	14,511,500	1,451	-	-	-	(1,451)	-
Net loss and comprehensive loss	-	-	-	-	-	(49,170)	(49,170)
Balance - June 30, 2011	43,534,500	4,353	1,318,248	-	254,400	(483,099)	1,093,902

The accompanying notes are an integral part of these financial statements

NOTE 1 - NATURE OF BUSINESS AND CONTINUANCE OF OPERATIONS

Raphael Industries Ltd. (“the Company”) was incorporated on October 31, 2005 under the laws of the State of Nevada. Its principal business was to market database for commercial use in newsletters, direct mail, and internet marketing promotions. On November 11, 2010 the company changed its name to Sino American Oil Company in anticipation of the company’s new business direction which is exploration for oil and gas.

The financial statements are prepared in accordance with generally accepted accounting principles in the United States on a going concern basis which contemplates the realization of assets and discharge of liabilities and commitments in the normal course of business. To date the Company has funded operations through the issuance of capital stock and the limited generation of revenues. The Company has limited operating history, has generated limited revenues from operations, and may require additional capital requirements. As at June 30, 2011, the Company has an accumulated deficit of \$483,099. These factors raise substantial doubt about the Company’s ability to continue as a going concern. These financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Management’s plan is to continue raising additional funds through future equity or debt financings, as needed, until it can generate sufficient revenues to maintain sustainable profitable operations. On June 3, 2010 the Company filed an S-1 registration statement to register 10,000,000 shares for sale at \$0.10 per share. The registration statement was declared effective by the Securities and Exchange Commission on June 11, 2010 and raised \$1,000,000. The Company has sufficient capital to maintain operations for the next 12 months.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Presentation and Fiscal Year

These financial statements and related notes are presented in accordance with accounting principles generally accepted in the United States, and are expressed in US dollars. The Company’s fiscal year-end is September 30.

(b) Interim Financial Statements

The interim financial statements have been prepared on the same basis as the annual financial statements and in the opinion of management, reflect all adjustments, which include only normal recurring adjustments, necessary to present fairly the Company’s financial position, results of operations, changes in equity and cash flows for the periods shown. They do not include all information and footnotes required by generally accepted accounting principles for complete financial statements. Accordingly, it is suggested that these interim financial statements be read in conjunction with the Company’s September 30, 2010. The results of operations for the periods disclosed are not necessary indicative of the results expected for a full year or for any future period.

(c) Recent Accounting Pronouncements

The Company adopts new accounting pronouncements relating to generally accepted accounting principles applicable to the Company as they are issued, which may be in advance of their effective adoption date. Management does not believe that any recently issued but not yet effective standards, if currently adopted, would have a material effect on these financial statements.

NOTE 3 – PROPERTY AND EQUIPMENT

	Cost \$	Accumulated amortization \$	March 31, 2011 Net Carrying Value \$	September 30, 2010 Net Carrying Value \$
Computer hardware	9,792	4,627	5,135	1,477

Sino American Oil Company (formerly Raphael Industries Ltd.)
(A Development Stage Company)
Notes to the Interim Financial Statements
June 30, 2011
(Expressed in US dollars)
(Unaudited)

NOTE 4 – WEBSITE DEVELOPMENT

	Cost \$	Accumulated amortization \$	March 31, 2011 Net Carrying Value \$	September 30, 2010 Net Carrying Value \$
Website Development	24,390	22,000	2,390	-

NOTE 5 - COMMON STOCK

On November 28, 2005, the Company issued 1,000,000 shares of common stock to the President of the Company at \$0.01 per share for cash proceeds of \$5,000.

On October 31, 2005, the Company issued 1 share of common stock to the President of the Company at \$1.00 per share for cash proceeds of \$1. The share of common stock was cancelled on November 28, 2005.

On April 30, 2006, the Company issued 13,000,000 shares of common stock to the President of the Company at \$0.01 per share for cash proceeds of \$65,000.

On April 30, 2007, the Company issued 5,023,000 shares of common stock pursuant to the Company’s SB-2 registration statement at \$0.10 per share for cash proceeds of \$251,150.

On March 8, 2010, the Company completed a 2-1 stock split. These financial statements give retroactive application to this event.

On October 1, 2010 the company completed a fully registered offering for 10,000,000 shares at \$0.10 per share for cash proceeds of \$1,000,000.

On March 1, 2011, the Company issued a stock dividend to shareholders of record February 10, 2011 on a 1.5:1 basis. The increase in shares did not affect the stock price and as a result, only the par value of the shares issued was recorded as an increase to common stock and an increase to deficit accumulated during the development stage. The earnings per share calculation gives retroactive effect to this stock dividend.

As at June 30, 2011, there were no shares subject to options, warrants or other agreements.

NOTE 6 – RELATED PARTY TRANSACTIONS

Consulting fees of \$21,600 (\$21,600 in 2010) were recorded as donated services by the President of the Company for consulting services provided to the Company during the nine month period ended June 30, 2011. These fees are included in general and administrative, and recorded as donated capital.

NOTE 7 – COMMITMENTS

On March 14, 2011, the Company completed an Option Agreement with Sentry Petroleum (Australia) Pty. Ltd. The option was an exclusive right to earn an undivided 70% interest in Sentry Petroleum (Australia) Pt. Ltd. ATP 865 & ATP 866 in Queensland. To earn its interest, Sino American was to pay 100% of the cost to drill and complete one well and provide funding up to USD\$1,000,000 for additional geological, geophysical, and engineering work. On June 26, 2011, the agreement was jointly terminated and the Company was released from any obligation.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS.

(a) Results of Operations

During the fiscal quarter ending June 30, 2011, we realized no revenue compared to \$0 for the quarter ending June 30, 2010. Gross profit for the quarter was \$0 as compared to a profit of \$0 in 2010. We incurred an operating loss of \$25,914 compared to a loss of \$35,151 to the quarter ending June 30, 2010. The major components to expenses faced by the company during the last quarter were general and administrative of \$21,919 (2010 - \$28,966), cost of sales of \$0 (2010 - \$0), and foreign exchange loss of \$3,995 (2010 – loss of \$6,185). The foreign exchange loss was caused by the fluctuation of the US dollar vs. the Canadian dollar. The Company has been maintaining a portion of its cash in Canadian dollars.

As of June 30, 2011 the Company had \$1,129,795 (March 31, 2011 - \$1,163,498) in cash. \$0 (March 31, 2011 - \$0) in prepaid expenses, \$5,135 (March 31, 2011 - \$5,047) in property and equipment, \$8 (March 31, 2011 - \$14,909) in accounts payable and \$43,410 (March 31, 2011 - \$43,410) in licensee fee payable. There is no long-term debt. The Company may in the future invest in short-term investments from time to time but there can be no assurance that these investments will result in profit or loss.

Our future growth and success will be dependent on our ability to explore for and discover hydrocarbons in commercial quantities. We do not have sufficient capital to satisfy the potential future exploration expenditures and we will rely principally on the issuance of Common Stock to raise funds to finance the expenditures that we expect to incur. Failure to raise additional funds will result in the failure to meet our obligations and the relinquishment of our interest in our acquired permits. We have relied principally on the issuance of Common Stock in public placements to raise funds to support our business but there can be no assurance that we will be successful in raising additional funds through the issuance of additional equity.

As of the date of this report, our sole source of revenue is the discovery and sale of commercial quantities of hydrocarbons. Accordingly, no table showing percentage breakdown of revenue by business segment or product line is included.

Liquidity and Capital Resources

Cash on hand is currently our only source of liquidity. We do not have any lending arrangements in place with banking or financial institutions and we do not anticipate that we will be able to secure these funding arrangements in the near future.

We have sufficient cash to carry out nominal operations during our current fiscal year. However we will require additional cash to complete on our farm-in obligations. To the extent that we may require additional funds to support our operations or the expansion of our business, we may sell additional equity or issue debt. Any sale of additional equity securities will result in dilution to our stockholders. There can be no assurance that additional financing, if required, will be available to our company or on acceptable terms.

We do not expect any significant purchases of plant and equipment or any increase in the number of employees in the near future.

(b) Off-balance sheet arrangements

We do not have any off-balance sheet arrangements

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK.

We are a smaller reporting company as defined by Rule 12b-2 of the Securities Exchange Act of 1934 and are not required to provide the information under this item.

ITEM 4. CONTROLS AND PROCEDURES.

We maintain “disclosure controls and procedures,” as such term is defined in Rule 13a-15(e) under the Securities Exchange Act of 1934 (the “Exchange Act”), that are designed to ensure that information required to be disclosed in our Exchange Act reports is recorded, processed, summarized and reported within the time periods specified in the Securities and Exchange Commission rules and forms, and that such information is accumulated and communicated to our management, including our Chief Executive Officer and Chief Financial Officer, as appropriate, to allow timely decisions regarding required disclosure. We conducted an evaluation (the “Evaluation”), under the supervision and with the participation of our Chief Executive Officer (“CEO”) and Chief Financial Officer (“CFO”), of the effectiveness of the design and operation of our disclosure controls and procedures (“Disclosure Controls”) as of the end of the period covered by this report pursuant to Rule 13a-15 of the Exchange Act. Based on this Evaluation, our CEO and CFO concluded that our Disclosure Controls were effective as of the end of the period covered by this report.

There were no changes in our internal control over financial reporting during the quarter ended June 30, 2011 that have affected, or are reasonably likely to affect, our internal control over financial reporting.

PART II. – OTHER INFORMATION

ITEM 1A. RISK FACTORS.

We are a smaller reporting company as defined by Rule 12b-2 of the Securities Exchange Act of 1934 and are not required to provide the information under this item.

ITEM 6. EXHIBITS.

Exhibit Number	Description	Incorporated by reference			Filed Herewith
		Form	Date	Number	
3.1	Articles of Incorporation.	SB-2	6/26/06	3.1	
3.2	By-Laws.	SB-2	6/26/06	3.2	
4.1	Specimen Stock Certificate.	SB-2	6/26/06	4.1	
10.1	License agreement with Free Enterprise Press.	SB-2	6/26/06	10.1	
10.2	License agreement with Global Commodity Press.	SB-2	6/26/06	10.2	
10.3	Agreement with Kroll Direct Marketing.	SB-2	6/26/06	10.3	
10.4	Agreement with Infomat Inc.	SB-2	6/26/06	10.4	
10.5	Agreement with Marketing Software Company.	SB-2	6/26/06	10.5	
10.6	Agreement with List Fusion.	SB-2	6/26/06	10.6	
10.7	Option Agreement with Sentry Petroleum (Australia) Pty. Ltd.	8-K	3/16/11	10.1	
31.1	Certification of Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.				X
32.1	Certification of Chief Executive Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.				X

101.INS	XBRL Instance Document.	X
101.SCH	XBRL Taxonomy Extension – Schema.	X
101.CAL	XBRL Taxonomy Extension – Calculations.	X
101.DEF	XBRL Taxonomy Extension – Definitions.	X
101.LAB	XBRL Taxonomy Extension – Labels.	X
101.PRE	XBRL Taxonomy Extension – Presentation.	X

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities and Exchange Act of 1934, the Registrant has duly caused this amended report to be signed on its behalf by the undersigned, thereunto duly authorized, on this 7th day of September, 2011.

SINO AMERICAN OIL COMPANY
(the " **Registrant** ")

BY: RONALD HUGHES

Ronald Hughes

President, Principal Executive Officer, Principal Accounting Officer, Principal Financial Officer, Secretary, Treasurer and sole member of the Board of Directors

EXHIBIT INDEX

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101.INS	XBRL Instance Document.				X
101.SCH	XBRL Taxonomy Extension – Schema.				X
101.CAL	XBRL Taxonomy Extension – Calculations.				X
101.DEF	XBRL Taxonomy Extension – Definitions.				X
101.LAB	XBRL Taxonomy Extension – Labels.				X
101.PRE	XBRL Taxonomy Extension – Presentation.				X

SARBANES-OXLEY SECTION 302(a) CERTIFICATION

I, **Ronald Hughes**, certify that:

1. I have reviewed this **Form 10-Q/A-1 for the period ended June 30, 2011 of Sino American Oil Company** ;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under my supervision, to ensure that material information relating to the registrant is made known to me by others within those entities, particularly during the period in which this report is being prepared;
 - b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under my supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report my conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and,
 - d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. I have disclosed, based on my most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: September 7, 2011

RONALD HUGHES

Ronald Hughes

Principal Executive Officer and Principal Financial Officer

***CERTIFICATION PURSUANT TO
18 U.S.C. Section 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002***

In connection with the Amended Quarterly Report of **Sino American Oil Company** (the “Company”) on Form 10-Q/A-1 for the period ended **June 30, 2011**, as filed with the Securities and Exchange Commission on the date hereof (the “report”), I, **Ronald Hughes**, Chief Executive Officer and Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

- (1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in this Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated this 7th day of September, 2011.

RONALD HUGHES

Ronald Hughes

Chief Executive Officer and Chief Financial Officer
