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

FORM 10-Q

(Mark One)

[X] QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended March 31, 2013

[ ] TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE EXCHANGE ACT

For the transition period from to

Commission file number 333-141875

TIGER OIL AND ENERGY, INC.
(Exact name of Registrant as specified in its charter)

NEVADA	20-5936198
(State or other jurisdiction of incorporation or organization)	(IRS Employer Identification No.)

7230 Indian Creek Ln., Ste 201
Las Vegas, NV 89149
(Address of principal executive offices)

(702) 839-4029
(Registrant's telephone number, including area code)

(Former name, former address and former fiscal year, if changed since last report)

Indicate by check mark whether the registrant (1) filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the past 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 past 90 days. Yes [X] No [ ]

Indicate by checkmark 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 during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).

[X] Yes [ ] No (Not Required)

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" and "smaller reporting company" in rule 12b-2 of the Exchange Act.

Large accelerated filer [ ] Accelerated Filer [ ] Non-accelerated filer [ ] (Do not check if a smaller reporting company) Smaller reporting company [X]

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes [

] No

[X]

APPLICABLE ONLY TO CORPORATE ISSUERS

As of April 20, 2013, the Company had 42,728,159 issued and outstanding shares of its common stock.

PART I — FINANCIAL INFORMATION

The accompanying interim unaudited financial statements of Tiger Oil and Energy, Inc. (a Nevada corporation) are condensed and, therefore, do not include all disclosures normally required by accounting principles generally accepted in the United States of America. These statements should be read in conjunction with the Company's most recent annual financial statements for the year ended December 31, 2012 included in a 10-K filed with the U.S. Securities and Exchange Commission ("SEC") on April 10, 2013. In the opinion of management, all adjustments necessary for a fair presentation have been included in the accompanying interim financial statements and consist of only normal recurring adjustments. The results of operations presented in the accompanying interim financial statements for the Three Months ended March 31, 2013 are not necessarily indicative of the operating results that may be expected for the full year ending December 31, 2013.

TIGER OIL AND ENERGY, INC.
(An Exploration Stage Company)
Condensed Consolidated Balance Sheets

		March 31, 2013 (Unaudited)		December 31, 2012
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	$	2,309	$	136
Deposit		200		200
Total Current Assets		2,509		336
OTHER ASSETS				
Oil and gas properties, net (full cost method)		—		—
TOTAL ASSETS	$	2,509	$	336
LIABILITIES AND STOCKHOLDERS' DEFICIT				
CURRENT LIABILITIES				
Accounts payable and accrued expenses	$	14,298	$	12,895
Related-party payables		—		18,640
Notes payable		117,140		91,000
Derivative liability		3,809		3,304
Total Current Liabilities		135,247		125,839
LONG-TERM LIABILITIES				
Asset retirement obligations		50,172		48,957
Total Long-Term Liabilities		50,172		48,957
TOTAL LIABILITIES		185,419		174,796
STOCKHOLDERS' DEFICIT				
Preferred stock - 1,000,000 shares authorized, $0.001 par value; 42,013 issued and outstanding		42		42
Common stock - 74,000,000 shares authorized, $0.001 par value; 42,728,159 and 42,728,159 issued and outstanding, respectively		42,728		42,728
Additional paid-in capital		4,222,139		4,222,139
Deficit accumulated incurred prior to the exploration stage		(524,202)		(524,202)
Deficit accumulated during the exploration stage		(3,923,617)		(3,915,167)
Total Stockholders' Deficit		(182,910)		(174,460)
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	$	2,509	$	336

The accompanying notes are an integral part of these condensed consolidated financial statements.

TIGER OIL AND ENERGY, INC.
(An Exploration Stage Company)
Condensed Consolidated Statements of Operations
(Unaudited)

	For the Three Months Ended March 31, 2013	For the Three Months Ended March 31, 2012	From Inception on April 30 2009 through March 31, 2013
REVENUES	$ —	$ —	$ —
OPERATING EXPENSES			
Accretion expense	1,215	952	15,633
Amortization of deferred tax benefit	—	—	170,800
Impairment of assets	—	—	1,030,673
Management fees	—	300	1,112,724
General and administrative	6,064	17,600	306,700
Total Operating Expenses	7,279	18,852	2,636,530
LOSS FROM OPERATIONS	(7,279)	(18,852)	(2,636,530)
OTHER INCOME (EXPENSE)			
Interest expense	(666)	(269)	(4,308)
Other income	—	—	40,000
Gain on forgiveness of debt	—	2,272	113,946
Gain (loss) on derivative liability	(505)	1,751	(3,809)
Loss on sale of oil and gas leases	—	—	(11,824)
Total Other Income (Expense)	(1,171)	3,754	134,005
LOSS BEFORE TAXES	(8,450)	(15,098)	(2,502,525)
Provision for income taxes	—	—	—
NET LOSS FROM CONTINUING OPERATIONS	(8,450)	(15,098)	(2,502,525)
Net income from discontinued operations	—	—	309,650
Loss on disposal of discontinued operations	—	—	(1,730,742)
Loss from Discontinued Operations, Net of Income Taxes	—	—	(1,421,092)
NET LOSS	$ (8,450)	$ (15,098)	$ (3,923,617)
BASIC AND DILUTED LOSS PER SHARE FROM CONTINUING OPERATIONS	$ (0.00)	$ (0.00)	
BASIC AND DILUTED LOSS PER SHARE FROM DISCONTINUED OPERATIONS	$ —	$ —	
TOTAL BASIC AND DILUTED LOSS PER SHARE	$ (0.00)	$ (0.00)	
WEIGHTED AVERAGE NUMBER OF SHARES OUTSTANDING	42,728,159	52,728,159	

The accompanying notes are a integral part of these condensed consolidated financials statements.

(An Exploration Stage Company)
Consolidated Statements of Cash Flows
(Unaudited)

	For the Three Months Ended March 31, 2013	For the Three Months Ended March 31, 2012	From Inception on April 30 2009 through March 31, 2013
OPERATING ACTIVITIES			
Net loss	$ (8,450)	$ (15,098)	$ (3,923,617)
Adjustments to Reconcile Net Loss to Net Cash Used by Operating Activities:			
Depreciation, amortization and accretion expense	1,215	952	19,162
Impairment of assets	—	—	909,431
Change in derivative liability	505	(1,751)	3,809
Employee option grants issued	—	—	46,500
Cancellation of employee stock option shares	—	—	354,750
Impairment of intangible assets	—	—	121,242
Common stock issued for services	—	—	457,600
Gain on settlement of debt	—	—	(111,457)
Deferred tax asset	—	—	170,800
Loss on sale of oil and gas leases	—	—	11,824
Changes in operating assets and liabilities:			
Prepaid expenses	—	(500)	—
Deposits	—	(200)	(200)
Accounts receivable	—	(269)	42,000
Related-party payables	—	—	299,002
Accounts payable and accrued liabilities	1,403	(4,621)	(26,227)
Accrued salaries	—	—	83,333
Net Cash Provided by (Used in) Continuing Operating Activities	(5,327)	(21,487)	(1,542,048)
Net Cash Provided by Discontinued Operating Activities	—	—	1,678,016
Net Cash Provided by (Used in) Operating Activities	(5,327)	(21,487)	135,968
INVESTING ACTIVITIES			
Purchase of oil and gas leases	—	—	(217,556)
Capitalized exploration and development costs	—	(701)	(9,703)
Net Cash Used in Continuing Investing Activities	—	(701)	(227,259)
Net Cash Used in Discontinued Investing Activities	—	—	—
Net Cash Used in Investing Activities	—	(701)	(227,259)
FINANCING ACTIVITIES			
Proceeds from related party payable	—	20,000	76,000
Repayments on related-party payables	—	—	(35,000)
Proceeds from note payable	7,500	—	22,500
Proceeds from the sale of common stock	—	—	30,000
Net Cash Provided by (Used in) Continuing Financing Activities	7,500	20,000	93,500
Net Cash Used in Discontinued Financing Activities	—	—	—
Net Cash Provided by (Used in) Financing Activities	7,500	20,000	93,500

NET INCREASE (DECREASE) IN CASH	$ 2,173	$ (2,188)	$ 2,209
CASH AT BEGINNING OF PERIOD	136	2,742	100
CASH AT END OF PERIOD	$ 2,309	$ 554	$ 2,309

The accompanying notes are an integral part of these condensed consolidated financial statements.

TIGER OIL AND ENERGY, INC.
(An Exploration Stage Company)
Consolidated Statements of Cash Flows
(Unaudited)

	For the Three Months Ended March 31, 2013	For the Three Months Ended March 31, 2012	From Inception on April 30, 2009 through March 31, 2013
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION			
CASH PAID FOR:			
Income taxes	$ —	$ —	$ —
Interest	—	—	—
NON CASH FINANCING ACTIVITIES:			
Common stock issued in purchases of subsidiaries	$ —	$ —	$ 550,500
Common stock and note issued for oil and gas leases	—	—	80,000
Common stock cancelled	—	—	20,500
Contributed capital from forgiveness of debt of a related-party	—	—	579,034
Sale of oil and gas leases to related party for note receivable	—	—	42,000
Increase in asset retirement obligations	—	—	15,933

The accompanying notes are an integral part of these condensed consolidated financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements have been prepared by the Company without audit. In the opinion of management, all adjustments (which include only normal recurring adjustments) necessary to present fairly the financial position, results of operations, and cash flows at March 31, 2013, and for all periods presented herein, have been made.

Certain information and footnote disclosures normally included in financial statements prepared in accordance with accounting principles generally accepted in the United States of America have been condensed or omitted. It is suggested that these condensed financial statements be read in conjunction with the financial statements and notes thereto included in the Company's December 31, 2012 audited financial statements. The results of operations for the periods ended March 31, 2013 and 2012 are not necessarily indicative of the operating results for the full year.

NOTE 2 - GOING CONCERN

The Company's financial statements are prepared using generally accepted accounting principles in the United States of America applicable to a going concern which contemplates the realization of assets and liquidation of liabilities in the normal course of business. The Company has not yet established an ongoing source of revenues sufficient to cover its operating costs and allow it to continue as a going concern. The ability of the Company to continue as a going concern is dependent on the Company obtaining adequate capital to fund operating losses until it becomes profitable. If the Company is unable to obtain adequate capital, it could be forced to cease operations.

In order to continue as a going concern, the Company will need, among other things, additional capital resources. Management's plan is to obtain such resources for the Company by obtaining capital from management and significant shareholders sufficient to meet its minimal operating expenses and seeking equity and/or debt financing. However management cannot provide any assurances that the Company will be successful in accomplishing any of its plans.

The ability of the Company to continue as a going concern is dependent upon its ability to successfully accomplish the plans described in the preceding paragraph and eventually secure other sources of financing and attain profitable operations. The accompanying financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

NOTE 3 – SIGNIFICANT ACCOUNTING POLICIES

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 3 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Consolidation

The accompanying consolidated financial statements included all of the accounts of the Company and its wholly-owned subsidiaries, C2R, Inc., a Nevada Corporation, and Jett Rink Oil, LLC, a Kansas Limited Liability Company. All intercompany transactions have been eliminated.

Recent Accounting Pronouncements

Management has considered all recent accounting pronouncements issued since the last audit of our financial statements. The Company's management believes that these recent pronouncements will not have a material effect on the Company's financial statements.

Cash and Cash Equivalents

Cash and cash equivalents include cash in banks and financial instruments which mature within three months of the date of purchase.

Fair Value of Financial Instruments

As at March 31, 2013, the fair value of cash, accounts receivable, accounts payable and notes payable approximate carrying values because of the short-term maturity of these instruments.

Oil and Gas Properties

The Company uses the full cost method of accounting for oil and natural gas properties. Under this method, all acquisition, exploration and development costs, including certain payroll, asset retirement costs, other internal costs, and interest incurred for the purpose of finding oil and natural gas reserves, are capitalized. Internal costs that are capitalized are directly attributable to acquisition, exploration and development activities and do not include costs related to production, general corporate overhead or similar activities. Costs associated with production and general corporate activities are expensed in the period incurred. Proceeds from the sale of oil and natural gas properties are applied to reduce the capitalized costs of oil and natural gas properties unless the sale would significantly alter the relationship between capitalized costs and proved reserves, in which case a gain or loss is recognized.

NOTE 3 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capitalized costs associated with impaired properties and capitalized costs related to properties having proved reserves, plus the estimated future development costs, and asset retirement costs under Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 410 "Asset Retirement and Environmental Obligations" (FASB ASC 410), are amortized using the unit-of-production method based on proved reserves. Capitalized costs of oil and natural gas properties, net of accumulated amortization and deferred income taxes, are limited to the total of estimated future net cash flows from proved oil and natural gas reserves, discounted at ten percent, plus the cost of unevaluated properties. Under certain specific conditions, companies could elect to use subsequent prices for determining the estimated future net cash flows. The use of subsequent pricing is no longer allowed. There are many factors, including global events that may influence the production, processing, marketing and price of oil and natural gas. A reduction in the valuation of oil and natural gas properties resulting from declining prices or production could adversely impact depletion rates and capitalized

Oil and Gas Properties (Continued)

cost limitations. Capitalized costs associated with properties that have not been evaluated through drilling or seismic analysis, including exploration wells in progress at March 31, 2013, are excluded from the unit-of-production amortization. Exclusions are adjusted annually based on drilling results and interpretative analysis.

Sales of oil and natural gas properties are accounted for as adjustments to the net full cost pool with no gain or loss recognized, unless the adjustment would significantly alter the relationship between capitalized costs and proved reserves. If it is determined that the relationship is significantly altered, the corresponding gain or loss will be recognized in the statements of operations.

Costs of oil and gas properties are depleted using the unit-of-production method. For the three months ended March 31, 2013, the Company recognized $-0- of depletion expense related to oil and gas production during the period.

Ceiling Test

In applying the full cost method, the Company performs an impairment test (ceiling test) at each reporting date, whereby the carrying value of property and equipment is compared to the value of its proved reserves discounted at a ten percent interest rate of future net revenues, based on current economic and operating conditions, plus the cost of properties not being amortized, plus the lower of cost or fair market value of unproved properties included in costs being amortized, less the income tax effects related to book and tax basis differences of the properties. During the three months ended March 31, 2013 and the twelve months ended December 31, 2012, the Company had recorded $-0- and $65,540 of impairment expense, respectively, in connection with the full cost ceiling test calculation.

Revenue Recognition

Revenues from the sale of oil and natural gas are recognized when the product is delivered at a fixed or determinable price, title has transferred, and collectability is reasonably assured. For oil sales, this occurs when the customer takes delivery of oil from the operators' storage tanks.

NOTE 4 – RELATED PARTY TRANSACTIONS

At March 31, 2013 and December 31, 2012, the Company owed $0and $18,640, respectively, to related parties for various amounts advanced to the Company since inception ($0during the three month period). These amounts are unsecured, non-interest bearing, and due on demand.

NOTE 5 – OIL AND GAS PROPERTIES

On February 1, 2011, the Company entered into an agreement with a related party to purchase a 100 percent working interest (80 percent net revenue interest) in three oil and gas leases in Cowley, County, Kansas. As consideration for the purchase, the Company issued a non-interest bearing note for $35,000, and 250,000 shares of its common stock valued at the market rate of $0.18 per share. The total consideration paid for the leases was $80,000. The property is being accounted for under the full cost method of accounting.

On April 1, 2011, the Company acquired a 100 percent working interest and an 80 percent net revenue interest in two oil and gas wells located in Ness County, Kansas. The Company acquired interests in two oil wells located on approximately 240 leased acres. The wells had been shut down in previous years and are not producing as of the date of this report. The effective date of the purchase and sale was April 1, 2011. The purchase price paid for the acquisition was $1,000 at auction and the properties carry a $2,109 aggregate annual surface lease agreement payment. The property is being accounted for under the full cost method of accounting.

On October 20, 2011 the Company sold a 70 percent working interest in certain of its oil and gas leases in Cowley County, Kansas. As consideration for this purchase, the Company received a note receivable in the amount of $42,000. Pursuant to this transaction the Company recorded a 70 percent decrease in its cost basis on these properties, totaling $56,000. The $14,000 difference between the $56,000 decrease in cost basis and the $42,000 consideration received in the sale has been recorded as a loss on sale of oil and gas leases.

Oil and gas properties are stated at cost. The Company recognized impairment expense totaling $65,540 during the year ended December 31, 2012. As of March 31, 2012 and December 31, 2012 oil and gas properties consisted of the following:

	March 31, 2013	December 31, 2012
Unproved properties	$ 65,540	$ 65,540
Impairment of oil and gas leases	(65,540)	(65,540)
Net oil and gas properties	$ —	$ —

NOTE 6 – CONVERTIBLE NOTES PAYABLE

On September 20, 2010 the Company borrowed a total of $15,000 from an unrelated third-party entity. The note bears interest at a rate of six percent per annum and is convertible at the option of the lender into common shares of the Company at the average bid quote for a period of five days prior to conversion. The note has no formal payment terms or due date, other than being due one demand.

Pursuant to this conversion feature, the Company recognized a discount on convertible debt on the note date. As of December 31, 2012 the Company had amortized the entire debt discount to interest expense, leaving $-0- and $-0- in unamortized debt discount at December 31, 2012, and March 31, 2013, respectively.

NOTE 7 – DERIVATIVE LIABILITY

On September 20, 2010 the Company executed a convertible note payable in the amount of $15,000 which is convertible at the option of the lender into common shares of the Company at the average bid quote for a period of five days prior to conversion. The note has no formal payment terms or due date, other than being due one demand.

The fair value of the conversion option of the convertible note has been recognized as a derivative liability on the date of issuance with all future changes in the fair value of these conversion options being recognized in earnings in the Company's statement of operations under the caption "Other income (expense) – Gain (loss) on derivative liability" until such time as the note is converted or the conversion feature expires.

The Company uses the Black-Scholes options pricing model to value the derivative liability and subsequent remeasurement. Included in the models are the following assumptions: risk free rate of 0.07 percent, and annual volatility of 156 percent.

ASC 815 requires the Company to assess the fair market value of certain derivatives at each reporting period and recognize any change in the fair market value of the derivatives as gain (loss) on the income statements. At March 31, 2013 and 2012, the derivative liability was revalued at $3,809 and $3,304, which led to the Company recording a loss on derivative liability in the amount of $505 and a gain of $1,751 for the three months ended March 31, 2013 and 2012, respectively.

NOTE 8 – STOCKHOLDERS' DEFICIT

The Company has 1,000,000 preferred shares authorized at a par value of $0.001 and 74,000,000 common shares authorized at par value of $0.001. As of March 31, 2013 and December 31, 2012 the Company has 42,013 shares of preferred stock and 42,728,159 shares of common stock issued and outstanding. The following is a list of the Company's common stock issuances for the three months ended March 31, 2013 and for the years ended December 31, 2012 and 2011:

On June 12, 2012, the Company cancelled 10,000,000 shares of common stock held by a corporate officer, due to his resignation from his position with the Company.

On February 1, 2011 the Company issued 250,000 common shares as part of a lease purchase agreement. The shares were valued at $0.18 per share based upon the closing share price on the date of issuance, resulting in an aggregate share value of $45,000.

NOTE 9 – SUBSEQUENT EVENTS

Subsequent to March 31, 2013 the Company borrowed $5,000 from an unrelated third party in the form of a note payable. The note is unsecured, bears interest at 6 percent per annum and is due on April 12, 2014.

In accordance with ASC 855, Company management reviewed all material events through the date of this report and there are no other material subsequent events to report.

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations.

On October 1, 2009 the Company purchased 100% of the outstanding shares of C2R Energy Commodities Inc for the issuance of 4,050,000 of the Company's $0.001 par value common shares. These unregistered shares were issued under section 4(2) of the Securities Act of 1933 as they were transactions by an issuer not involving any public offering.

On July 29, 2010, the Company entered into an Exchange Agreement (the "Exchange Agreement") with Jett Rink Oil, LLC, a Kansas limited liability company ("Jett Rink") and Bill Herndon, the sole member of Jett Rink, pursuant to which the Company agreed to acquire from Bill Herndon all of the membership interest in Jett Rink in exchange for approximately 10,000,000 shares of the Company's Common Stock. Jett Rink is involved in the business relating to the exploration, development and production of oil and gas in the United States.

The Exchange Agreement contained customary representations, warranties, and conditions to closing. The closing of the Exchange Agreement was subject to the satisfaction of certain pre-closing conditions, including (i) changing the name of the Company to "Tiger Oil and Energy, Inc.," (ii) the cancellation of all of the 4,650,000 outstanding options that have been granted to the Company's key employees, consultants, officers and directors pursuant to the Company's non-qualified stock option plan, and (iii) completion of audited financial statements of Jett Rink, among others. These closing conditions were satisfied and the Exchange Agreement was consummated on October 29, 2010. Accordingly, the Company changed its corporate name to Tiger Oil and Energy, Inc.

As part of the Jett Rink LLC acquisition, the Company owns interests in two oil and gas wells on approximately 50 acres located in Creek County, State of Oklahoma, together with any personal property and lease equipment located thereon. These wells are shut-in and not producing at this time.

On October 27, 2010 Tiger Oil and Energy, Inc. (TGRO) entered into a co-development agreement with Black Hawk Exploration, in which the Company, after an investment of $400,000 by TGRO in a new well in Black Hawk's Cowley County lease, the Company will earn a 40% working interest in the # 1 Baker well, BHWX will receive a 50% interest in the new well and TGRO will have the right to participate in the 9 well rework program at the Cowley Prospect. BHWX will receive a 20% interest in any other new well TGRO drills on Black Hawk's current or future Cowley County, Kansas leases and Black Hawk has the option to invest in each additional new well drilled by TGRO on a prorated basis up to an additional 30%.

On November 29, 2010 the Company expanded its original agreement and entered into a joint development agreement with Black Hawk Exploration covering approximately 2,553 acres of oil and gas leases in Cowley County, Kansas. BHWX owns 100% of the leases within the Prospect Area and has an undivided 81.5% working interest in and to the oil and gas leases and their previous 10 shut-in oil and gas wells.

The joint agreement includes in one shut-in oil/gas well, the #1 Baker, located on the Keith Baker lease. Also subject to joint development is a 100% interest in 9 other oil wells previously shut-in. The Company's program calls for re-working all 10 locations directly or in joint venture with Black Hawk and returning all of them to cash flow production.

On February 4, 2011, Tiger Oil and Energy, Inc. retained International IR Inc. (IRR) to provide media services. IIR is a strategic consulting firm that works primarily with emerging growth companies in the resource sector. IIR will focus on providing multiple information platforms to share TGRO's negotiate on behalf of the Company acquisition, exploration and joint venture strategies.

On February 9, 2011, - Tiger Oil and Energy, acquired a 100% interest in three oil and gas leases totaling 400 acres in southern Kansas, comprised of three historically productive properties. Tiger's geologist has reviewed the Holman #2, #3, #4, and #5; the Adams #1 and the Glasse wells commonly known as the Wise #1 and Roberts #1 and have recommended a 7 well exploration and production study. All the leases acquired by the parties covering lands within the prospect area are owned 100% by TGRO with an undivided eighty-one and one-half percent (81.5%) working interest in the oil and gas leases described. The Company issued a Note and 250,000 shares of its common stock in the acquisition.

On March 31, 2011, we purchased, at auction, two shut-in oil wells located in Ness County KS, for cash.

During the three months ended March 31, 2013 and the twelve months ended December 31, 2012, the Company had recorded $-0- and $65,540 of impairment expense, respectively, in connection with the full cost ceiling test calculation.

For the Three Months Ended March 31, 2013 and 2012

Revenues

Revenues from continuing operations for the three month periods ended March 31, 2013 and 2012 were zero. We divested all assets that generated revenue in the second quarter of 2009 as part of the sale of the legacy business. These operations are classified as discontinued in our financial statements.

Operating Expenses

Operating expenses from continuing operations for the three month periods ended March 31, 2013 and 2012 were $7,279 and $18,852, respectively. Additionally, we recognized a loss on derivative liability in the amount of $505,a gain on forgiveness of debt of $-0-, interest expense in the amount of $666 during the three months ended March 31, 2013, compared to a gain on derivative liability of $1,751, gain on forgiveness of debt of $2,272 and interest expense of $269 during the three months ended March 31, 2012.

Net Loss

During the three months ended March 31, 2013 and 2012 the Company recognized net losses of $8,450 and $15,098, respectively.

Liquidity and Capital Resources

As of March 31, 2013, we had $2,309 cash on hand. In April 2009, we sold our commercial explosives development, analysis, testing and manufacturing business ("Legacy Business") in a non-cash transaction to a related party in exchange for stock in the Company totaling 22,500,000 shares. The stock was cancelled in July of 2009. During the three months ended March 31, 2013 the Company borrowed a total of $7,500 from unrelated third party entities in the form of notes payable. The notes bear interest at six percent per annum and $5,000 is due on demand and $2,500 is due March 21, 2014.

Item 3. Quantitative and Qualitative Disclosures About Market Risk

Not Applicable.

Item 4. Controls and Procedures

EVALUATION OF DISCLOSURE CONTROLS AND PROCEDURES

As of March 31, 2013, under the direction of the Chief Executive Officer and Chief Financial Officer, the Company evaluated the effectiveness of the design and operation of our disclosure controls and procedures, as defined in Rule 13a — 15(e) under the Securities Exchange Act of 1934, as amended. Based on the evaluation of these controls and procedures required by paragraph (b) of Sec. 240.13a-15 or 240.15d-15 the disclosure controls and procedures have been found to be ineffective.

The Company maintains a set of disclosure controls and procedures designed to ensure that information required to be disclosed by us in our reports filed under the securities Exchange Act, is recorded, processed, summarized, and reported within the time periods specified by the SEC's rules and forms. Disclosure controls are also designed with the objective of ensuring that this 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.

Evaluation of Internal Control Over Financial Reporting

Management conducted an evaluation of the effectiveness of the Company's internal control over financial reporting as of March 31, 2013. In making this assessment, management used the criteria established in Internal Control-Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission, or COSO. The COSO framework summarizes each of the components of a company's internal control system, including (i) the control environment, (ii) risk assessment, (iii) control activities, (iv) information and communication, and (v) monitoring. In management's assessment of the effectiveness of internal control over financial reporting (as defined in Exchange Act Rule 13a-15(f)) as required by Exchange Act Rule 13a-15(c), our management concluded as of the end of the fiscal year covered by this Quarterly Report on Form 10-Q that our internal control over financial reporting has not been effective.

As defined by Auditing Standard No. 5, "An Audit of Internal Control Over Financial Reporting that is Integrated with an Audit of Financial Statements and Related Independence Rule and Conforming Amendments," established by the Public Company Accounting Oversight Board ("PCAOB"), a material weakness is a deficiency or combination of deficiencies that results more than a remote likelihood that a material misstatement of annual or interim financial statements will not be prevented or detected. In connection with the assessment described above, management identified the following control deficiencies that represent material weaknesses as of March 31, 2013:

i) Lack of segregation of duties. At this time, our resources and size prevent us from being able to employ sufficient resources to enable us to have adequate segregation of duties within our internal control system. Management will periodically reevaluate this situation.

ii) Lack of an independent audit committee. Although we have an audit committee it is not comprised solely of independent directors. We may establish an audit committee comprised solely of independent directors when we have sufficient capital resources and working capital to attract qualified independent directors and to maintain such a committee.

iii) Insufficient number of independent directors. At the present time, our Board of Directors does not consist of a majority of independent directors, a factor that is counter to corporate governance practices as set forth by the rules of various stock exchanges.

Our management determined that these deficiencies constituted material weaknesses. Due to a lack of financial resources, we are not able to, and do not intend to, immediately take any action to remediate these material weaknesses. We will not be able to do so until we acquire sufficient financing to do so. We will implement further controls as circumstances, cash flow, and working capital permit. Notwithstanding the assessment that our ICFR was not effective and that there were material weaknesses as identified in this report, we believe that our financial statements fairly present our financial position, results of operations and cash flows for the years covered thereby in all material respects.

CHANGES IN INTERNAL CONTROLS.

There was no change in our internal controls or in other factors that could affect these controls during our last fiscal quarter that has materially affected, or is reasonably likely to materially affect our internal control over financial reporting.

The Company has not taken any steps at this time to address these weaknesses but will formulate a plan before fiscal year ending December 31, 2013.

PART II — OTHER INFORMATION

Item 2. Unregistered Sales of Equity Securities and Use of Proceeds

On October 1, 2009 the Company purchased 100% of the outstanding shares of C2R Energy Commodities Inc for the issuance of 4,050,000 of the Company's $0.001 par value common shares. These unregistered shares were issued under section 4(2) of the Securities Act of 1933 as they were transactions by an issuer not involving any public offering.

On July 29, 2010, UTEC, Inc., a Nevada corporation (the "Company"), entered into an Exchange Agreement (the "Exchange Agreement") with Jett Rink Oil, LLC, a Kansas limited liability company ("Jett Rink") and Bill Herndon, the sole member of Jett Rink, pursuant to which the Company agreed to acquire from Bill Herndon all of the membership interest in Jett Rink in exchange for 10,000,000 shares of the Company's Common Stock. Jett Rink is involved in the business relating to the exploration, development and production of oil and gas in the United States.

On October 19, 2009 the Company issued 600,000 shares of common stock to a private investor for cash consideration of $57,600

In October, 2010, the Company issued 8,000,000 shares of its common stock to officers of the Company for services provided. The fair value of the shares was determined based on the market price of $0.05 per share on the date of issuance.

On February 9, 2011, - Tiger Oil and Energy, acquired a 100% interest in three Oil and Gas leases totaling 400 acres in southern Kansas, comprised of three historically productive properties. The Company issued a note and 250,000 shares of its common stock in the acquisition.

On June 12, 2012, the Company cancelled 10,000,000 shares of common stock held by a corporate officer, due to his resignation from his position with the Company.

Item 5. Other Information

On May 26, 2010 the Board of Directors elected Kenneth B. Liebscher as President/CEO and Howard Bouch as Secretary/CFO.

On August 6, 2010, the Board of Directors of the Company appointed Bill Herndon and Paul Liebman to serve on the Board of Directors of the Company.

On February 3, 2011, Mr. Paul Liebman tendered his resignation from the Board of Directors.

On August 6, 2010 the Board of Directors appointed Ryan Kerr to serve on the Board of Directors of the Company.

On June 12, 2012 Mr. Herndon tendered his resignation from the Board of Directors.

Mr. Kerr currently manages Inland Oil Corp., his family-owned business. Mr. Kerr has over 15 years experience in locating, producing, completing and general operations in the oil and gas industry. Mr. Kerr has successfully drilled and completed hundreds of wells throughout the Mid-continent region and is actively involved with development and operations of fields in this region. Mr. Kerr's extensive experience in oil and gas exploration and production is furthered as an exploration geologist where he has consulted on several water-flood and infill drilling projects throughout Oklahoma, Kansas, North Dakota, Wyoming, New Mexico, Texas, and California. Currently, Mr. Kerr has been heading drilling programs for several operators in Oklahoma, as well as design and implementation of a Nitrogen gas flood in Wagoner County Oklahoma in the Stone Bluff Field. This project consisted of flooding 1,200+ - acres with the producing interval from the Dutcher Sand zone at a depth of 1250' feet. Production since the start of the nitrogen injection flood has been increased from the formation at a rate of 1 MMCF per day.

There are no related party transactions between the Company and Mr. Kerr that are reportable under Item 404(a) of Regulation S-K. Mr. Kerr has not previously held any positions with the Company nor does Mr. Kerr have any family relationships with any director or executive officer of the Company, or persons nominated or chosen by the Company to become directors or executive officers. Mr. Kerr has not been named at the time of this Current Report, to any committee of the Board of Directors.

On July 29, 2010, UTEC, Inc., a Nevada corporation (the "Company"), entered into an Exchange Agreement (the "Exchange Agreement") with Jett Rink Oil, LLC, a Kansas limited liability company ("Jett Rink") and Bill Herndon, the sole member of Jett Rink, pursuant to which the Company agreed to acquire from Bill Herndon all of the membership interest in Jett Rink in exchange for 10,000,000 shares of the Company's Common Stock. Jett Rink is involved in the business relating to the exploration, development and production of oil and gas in the United States. On June 12, 2012 Mr. Herndon resigned from the Board of Directors of the Company and the 10,000,000 shares were cancelled.

The Exchange Agreement contained customary representations, warranties, and conditions to closing. The closing of the Exchange Agreement was subject to the satisfaction of certain pre-closing conditions, including (i) changing the name of the Company to "Tiger Oil and Energy, Inc.," (ii) the cancellation of all of the 4,650,000 outstanding options that have been granted to the Company's key employees, consultants, officers and directors pursuant to the Company's non-qualified stock option plan, and (iii) completion of audited financial statements of Jett Rink, among others. These closing conditions were satisfied and the Exchange Agreement was consummated on October 29, 2010. Accordingly, the Company changed its corporate name to Tiger Oil and Energy, Inc.

Item 6. Exhibits

Exhibits:

Exhibit No.	Document	Location
31.1	Rule 13a-41(a)/15d-14(a) Certificates	Included
31.2	Rule 13a-41(a)/15d-14(a) Certificates	Included
32.1	Section 1350 Certifications	Included

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.

TIGER OIL AND ENERGY, INC.

May 14, 2013

/s/ Kenneth B. Liebscher

Kenneth B. Liebscher, Director & CEO

Exhibit 31.1

CERTIFICATION PURSUANT TO SECTION 302
OF THE SARBANES-OXLEY ACT OF 2002

I, Kenneth B. Liebscher, certify that:

1. I have reviewed this quarterly report of Tiger Oil and Energy, Inc. for the period ended March 31, 2013.

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. The Registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) 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 our supervision, to ensure that material information relating to the Registrant, including its subsidiaries, is made known to us by others within those entities, particularly during the period in which the report is being prepared;

    b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our 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 our 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. The Registrant's other certifying officer(s) and I have disclosed, based on our 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 of 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: ***May 14, 2013***

/s/ Kenneth B. Liebscher

Kenneth B. Liebscher/ CEO

Exhibit 31.2

CERTIFICATION PURSUANT TO SECTION 302
OF THE SARBANES-OXLEY ACT OF 2002

I, Howard Bouch, certify that:

1. I have reviewed this quarterly report of Tiger Oil and Energy, Inc. for the period ended March 31, 2013.

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. The Registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) 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 our supervision, to ensure that material information relating to the Registrant, including its subsidiaries, is made known to us by others within those entities, particularly during the period in which the report is being prepared;

    b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our 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 our 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. The Registrant's other certifying officer(s) and I have disclosed, based on our 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 of 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: ***May 14, 2013***

/s/ Howard Bouch

Howard Bouch
CFO

Exhibit 32.1

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

The undersigned hereby certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to their knowledge, the Quarterly Report on Form 10-Q for the period ended March 31, 2013 of Tiger Oil and Energy Inc. (the "Company") fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended, and the information contained in such periodic report fairly presents, in all material respects, the financial condition and results of operations of the Company as of, and for, the periods presented in such report.

Very truly yours,

/s/ Kenneth B. Liebscher
Kenneth B. Liebscher
Chief Executive Officer

May 14, 2013

/s/ Howard Bouch
Howard Bouch
Chief Financial Officer

May14, 2013

A signed original of this written statement required by Section 906 of the Sarbanes-Oxley Act of 2002 has been provided to Tiger Oil and Energy, Inc. and will be furnished to the Securities and Exchange Commission or its staff upon request.