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

Form 10K
(Mark One)

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

For the fiscal year ended December 31, 2017
or

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

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	(I.R.S. Employer Identification No.)

7230 Indian Creek Ln. Ste. 201, Las Vegas, NV 89149

(Address of principal executive offices)

Registrant's telephone number, including area code (702) 336-0356

Securities registered pursuant to Section 12(b) of the Act:

Title of each class

Securities registered pursuant to section 12(g) of the Act:

(Title of class)

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.
Yes No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act.
Yes No

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 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 past 90 days.
YES NO

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K (§ 229.405 of this chapter) is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.
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]
Emerging growth company [ ]

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

State the aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant's most recently completed second fiscal quarter.

Note.—If a determination as to whether a particular person or entity is an affiliate cannot be made without involving unreasonable effort and expense, the aggregate market value of the common stock held by non-affiliates may be calculated on the basis of assumptions reasonable under the circumstances, provided that the assumptions are set forth in this Form.

(APPLICABLE ONLY TO CORPORATE REGISTRANTS)

Indicate the number of shares outstanding of each of the registrant's classes of common stock, as of the latest practicable date. As of April 17, 2018 the Company had 37,105,062 issued and outstanding shares of its common stock and 22,013 of its preferred stock.

DOCUMENTS INCORPORATED BY REFERENCE

List hereunder the following documents if incorporated by reference and the Part of the Form 10-K (e.g., Part I, Part II, etc.) into which the document is incorporated: (1) Any annual report to security holders; (2) Any proxy or information statement; and (3) Any prospectus filed pursuant to Rule 424(b) or (c) under the Securities Act of 1933. The listed documents should be clearly described for identification purposes (e.g., annual report to security holders for fiscal year ended December 24, 1980).

FORWARD-LOOKING STATEMENTS

Certain of the statements made or incorporated by reference in this Form 10-K, including those under "Management's Discussion and Analysis of Financial Condition and Results of Operations," and elsewhere in this report, may constitute "forward-looking statements" within the meaning of, and subject to the protections of, Section 27A of the Securities Act of 1933, as amended (the "Securities Act"), and Section 21E of the Securities Exchange Act of 1934, as amended (the "Exchange Act").

Forward-looking statements include statements with respect to our beliefs, plans, objectives, goals, targets, expectations, anticipations, assumptions, estimates, intentions and future performance, and involve known and unknown risks, uncertainties and other factors, many of which may be beyond our control, and which may cause the actual results, performance or achievements of the Company, or the commercial banking industry or economy generally, to be materially different from future results, performance or achievements expressed or implied by such forward-looking statements.

All statements other than statements of historical fact are statements that may be forward-looking statements. You can identify these forward-looking statements through our use of words such as "may," "will," "anticipate," "assume," "should," "indicate," "would," "believe," "contemplate," "expect," "estimate," "continue," "plan," "target," "point to," "project," "predict," "could," "intend," "target," "potential," and other similar words and expressions of the future or otherwise regarding the outlook for the Company's future business and financial performance.

All written or oral forward-looking statements that are made by or are attributable to us are expressly qualified in their entirety by this cautionary notice. You should not place undue reliance on any forward-looking statements, since those statements speak only as of the date that they are made. We have no obligation and do not undertake to publicly update, revise or correct any of the forward-looking statements after the date of this report, or after the respective dates on which such statements otherwise are made, whether as a result of new information, future events or otherwise, except as may otherwise be required by law.

PART I

Item 1. Business.

General Information

Except for statements of historical fact, certain information in this document contains "forward-looking statements" that involve substantial risks and uncertainties. You can identify these statements by forward-looking words such as "anticipate," "believe," "could," "estimate," "expect," "intend," "may," "should," "will," 'would," or similar words. The statements that contain these or similar words should be read carefully because these statements discuss our future expectations, contain projections of our future results of operations, or of our financial position, or state other "forward-looking" information. Tiger Oil and Energy, Inc. ("The Company" or "TGRO") believes that it is important to communicate our future expectations to our investors. However, there may be events in the future that we are not able to accurately predict or control. Further, we urge you to be cautious of the forward-looking statements that are contained in this Form 10-K because they involve risks, uncertainties and other factors affecting our operations, market growth, service, products and licenses. These factors may cause our actual results to and achievements, whether expressed or implied, to differ materially from the expectations we describe in our forward-looking statements. The occurrence of any of these events could have a material adverse effect on our business, results of operations and financial position.

Corporate History

Tiger Oil and Energy, Inc.,(formerly UTEC INC., formerly Lyon Capital Venture Corp., is a Nevada corporation organized on November 8, 1993 as a “For Profit” corporation for the purpose of engaging in any lawful activity. The Company was in the development stage through December 31, 2006. The year ended December 31, 2007, is the first year during which the Company is considered an operating company and was no longer considered in a development stage. On January 10, 2007, the Company purchased 100% of the shares of UTEC Corporation, Inc. from Energetic Systems Inc. LLC, for a total consideration of 22,500,000 of the Company’s par value $0.001 common shares and 20,000 of the Company’s par value $0.001 preferred shares. Each share of our preferred stock entitles the owner to 2,500 votes. Shares of our preferred shares can be converted to two common for one preferred. The Company also issued 2,525,000 common shares in finder’s fees.

Business of Issuer

On October 27, 2010 we entered into a co-development agreement with Black Hawk Exploration, (BHWX), in which we, after an investment of $400,000 by the Company in a new well in Black Hawk’s Cowley County lease, we 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 nine-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 co-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, we 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 TGRO’s shareholders and advise as well as negotiate on behalf of the Company, acquisition, exploration and joint venture agreements and strategies.

On February 9th, 2011, we acquired a 100% interest in three Oil and Gas leases totaling 400 acres in Southern Kansas, comprised of three historically productive properties. Our 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 seven-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. We will require an investment of $400,000 to initiate putting these wells back into production. Management believes this can be accomplished and is considering various options to acquire this funding, but has not yet entered into an agreement to do so.

On May 4, 2014, we acquired 30% WI in the DeFore and Stalnaker leases in Cowley County from a Company affiliated with the President of our Company. The Company paid $402,000 for their share of drilling two wells on the leases. Both wells went online and began production in 2015.

The Company will continue to evaluate shut in wells in the states of Kansas and Oklahoma with intention of putting historically productive wells back into production at the least cost. We will then need to enter into private placement agreements to fund the programs.

Indemnification of Directors and Officers

Our bylaws contain provisions which require that the company indemnify its officers, directors, employees and agents, in substantially the same language as Section 78.7502 of the Nevada Revised Statutes. Article 12 of the Company's Articles of Incorporation provides for the Company's ability to indemnify its officers, directors, employees and agents, subject to the limitations provided in Nevada Revised Statutes 78.7502, for expenses actually and reasonably incurred. No indemnification shall be made if the proposed party has been adjudged to be liable to the company or where the matter was settled without court approval. Indemnification must be made upon a determination by a majority of the uninterested Board, and if not available, by the shareholders or by a court of competent jurisdiction.

Item 1A. Risk Factors.

Not Applicable

Item 1B. Unresolved Staff Comments.
None

Item 2. Properties.

Our offices are located at 7230 Indian Creek Lane, Ste 201, Las Vegas, NV 89149. The facilities are on a month to month basis at a cost of $500 per month. Specific direct expenses incurred such as telephone and secretarial services are charged back to the Company at cost.

Item 3. Legal Proceedings.

During the year ended December 31, 2015 the Company became party to a legal action brought about by an unrelated third-party individual, wherein the plaintiff alleged the Company "participated and/or conspired in a scheme to disseminate spam emails" which were misleading in order to encourage individuals to purchase shares the Company's common stock at an artificial and/or inflated stock price. On October 10, 2016, the Company reached a settlement agreement whereby the Company agreed to pay $11,000 in exchange for a general release of all claims against the Company. As of December 31, 2016, the case is considered fully resolved and closed.

Item 4. Submission of Matters to a Vote of Security Holders.

None

PART II

Item 5. Market for Registrant's Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities.

The Company's common stock trades on the Over-The-Counter Bulletin Board (OTC:BB) under the symbol TGRO. The following table shows the high and low trading prices for the past two years.

	2017		**2016**	
	High	Low	High	Low
Qtr 1	0.047	0.010	0.018	0.007
Qtr 2	0.032	0.015	0.01	0.007
Qtr 3	0.029	0.015	0.025	0.007
Qtr 4	0.028	0.011	0.021	0.015

We did not make any dividend payments during the fiscal years ended December 31, 2017 or 2016 and have no plans to pay dividends in the foreseeable future. We did not repurchase any shares of our common stock during the fiscal year ended December 31, 2017 or 2016.

Transfer Agent: Quicksilver Stock Transfer LLC, 2258 Green Mountain Ct. Las Vegas Nevada 89135

The Company did not make any repurchases of its securities during the year ended December 31, 2017.

Item 6. Selected Financial Data.

Not Applicable

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations.

This 10K contains certain forward-looking statements and our future operating results could differ materially from those discussed herein. Such forward-looking statements involve known and unknown risks, uncertainties and other factors which may cause our actual results, performance or achievements to be materially different from any future results, performance or achievements expressed or implied by such forward-looking statements. Given these uncertainties, readers are cautioned not to place undue reliance on such forward-looking statements. We disclaim any obligation to update any such factors or to announce publicly the results of any revisions of the forward -looking statements contained herein to reflect future events or developments.

Going Concern

The future of our company is dependent upon its ability to obtain financing and upon future profitable operations from the sale of products and services through our websites. Management has plans to seek additional capital through a private placement and public offering of its common stock, if necessary. Our auditors have expressed a going concern opinion because uncertainties raise doubts about the Issuers ability to continue as a going concern.

Background

Corporate Overview

Unless otherwise indicated, in this 10K, references to "we," "our," "us," the "Company," "TGRO" refer to Tiger Oil and Energy, Inc., a Nevada corporation (formerly UTEC, Inc.) and Jett Rink which became a wholly owned subsidiary October 29, 2010 after the closing of the voluntary share exchange transaction described above.. Future plans include the exploration, development and production of oil and gas in the United States. Our current focus is to secure $1,400,000 in financing to increase our holdings and develop our current oil and gas assets over the next twelve months.

On October 29, 2010 the Company changed its corporate name to Tiger Oil and Energy, Inc.

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 venture 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.

Our current focus is to secure $1,400,000 in financing to increase our holdings and develop our current oil and gas assets over the next twelve months.

Revenues

Revenues from continuing operations for the years ended December 31, 2017 and 2016 were $15,114 and $-0- respectively. In 2009, as part of the sale of the legacy business the Company divested all assets that generated revenue. During the 2015 fiscal year the Company once again began recognizing revenues on the sale of oil and gas. In 2016 the Company reduced activity with its oil and gas properties, due to the low prices of oil and gas. In 2017 the Company once again began recognizing revenues on the sale of oil and gas. The Company anticipates increasing production as oil and gas prices continue to rebound to historical norms.

Operating Expenses

Operating expenses for the year ended December 31, 2017 and 2016 totaled $70,096 and $110,590, respectively. Of these totals, general and administrative expenses amounted to $34,983 and $36,840, respectively; legal and professional expenses totaled $11,615 and $68,882, respectively; lease operating expenses of $22,643 and $4,079, respectively; and accretion expense totaled $855 and $789, respectively.

Other Income (Expenses)

During the years ended December 31, 2017 and 2016 the Company recognized interest expense in the amount of $33,362 and $35,005, respectively. Additionally, the Company recognized a gain on settlement of debt totaling $3,892 and $58,684, respectively.

Net Loss

For the years ended December 31, 2017 and 2016, the Company recognized net losses in the amounts of $84,722 and $86,911, respectively.

Liabilities

The Company's liabilities consist of current amounts payable or accrued to trade creditors totaling $157,740 and 114,380 at December 31, 2017 and 2016, respectively. Additionally, the Company holds payable to related parties totaling $81,500 and $61,500, respectively, and convertible note payable with a net balance of $600,000.

Liquidity and Capital Resources

At December 31, 2017 the Company had negative working capital of $892,275, compared to negative working capital of $809,352 in 2016.

As of December 31, 2017, the Company had $15,254 in current assets, consisting of $627 in cash, deposits of $200, and accounts receivable of $14,427, compared to $472 in current assets at December 31, 2016, which consisted of cash of $272 and deposits of $200. Total liabilities at December 31, 2017 totaled $920,707, compared to $821,203 at December 31, 2016. The current liabilities at December 31, 2017 consisted of accounts payable and accrued expenses of $157,740, accounts payable to related parties of $68,289, notes payable to related parties totaling $81,500, and convertible notes payable of $600,000. At December 31, 2016 current liabilities consisted of accounts payable and accrued expenses of $114,380, accounts payable to related parties of $33,000, notes payable to related parties totaling $61,500 and convertible notes payable of $600,000.

The Company estimates that it will require $400,000 to accomplish its short-term goal of bringing its wells back into production and the company's sole source of liquidity to this point has been through the sale of common stock. Such funding that is required to maintain liquidity will come in the form of equity sales of common stock.

Item 7A. Quantitative and Qualitative Disclosures About Market Risk.

Not applicable.

Item 8. Financial Statements and Supplementary Data.

The Financial Statements are included at the end of the signature page.

Item 9. Changes in and Disagreements With Accountants on Accounting and Financial Disclosure.

None.

Item 9A(T). Controls and Procedures.

As of December 31, 2017, 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 not effective.

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 Dec. 31, 2017. 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 (2013). 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 Annual Report on Form 10-K 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 December 31, 2017:

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 Control over Financial Reporting

There was no change in our internal controls over financial reporting that occurred during the period covered by this report, that has materially affected, or is reasonable likely to materially affect, our internal controls over financial reporting.

The Company has not taken any steps at this time to address these weaknesses but expects to formulate a plan before fiscal year ending December 31, 2017.

Item 9B. Other Information.

None

PART III

Item 10. Directors, Executive Officers and Corporate Governance.

The names, ages, and respective positions of the directors, officers, and significant employees of the Company are set forth below.

Name	Position Held with the Company	Age	Date First Elected or Appointed
Kenneth Liebscher	President and Director	75	July 1, 2006 to present
Howard Bouch	Chief Financial Officer and Director Secretary Treasurer	73	January 12, 2007 to present

Kenneth B. Liebscher, President, CEO, Director and Chairman.

Ken Liebscher is a 75-year-old international businessman with 40 years of securities and executive management experience. Mr. Liebscher is a graduate of St. George's School, Vancouver, B.C. and also attended the University of British Columbia. In 22 years with the world's largest dental products manufacturer, Dentsply International Inc., Mr. Liebscher held several positions culminating as the Manager of their West Coast Division, headquartered in San Francisco California. Mr. Liebscher was recruited by a major Europe based competitor, Ivoclar Liechtenstein to lead their entry into the North American market and, within two years, became Executive Vice President of Sales and Marketing and helped expand this company's sales to $300,000,000 US before retiring.

Mr. Liebscher became a director of a publicly held company called E.T.C. Industries Ltd. in 1992 and became President of its wholly owned subsidiary, THE ELECTRIC CAR COMPANY and, in 1994, led a team that developed the MI 6 prototype electric car from the ground up. Mr. Liebscher has served on the Board of Directors of Belmont Resources Inc., listed on the TSX Venture Exchange (BEA.V) from 1992 to October, 2009.

Howard Bouch, CFO and Director

Howard Bouch, age 73, is a Private Practice Chartered Accountant with over 38 years of Public and Private international experience. Mr. Bouch originally qualified as a Chartered Accountant (English and Wales Institute) in 1968. Mr. Bouch joined Deloitte & Co, Lusaka, Zambia from 1970 - 1972. Mr. Bouch joined Anglo American Corp, Zambia working as Head Office Chief Accountant for Nchanga Consolidated Copper Mines (world's 2nd largest) from 1972 - 1976. In 1976 Mr. Bouch returned to the UK and joined Babcock and Wilcox, Engineers, Nottinghamshire, England as Chief Accountant for one of their subsidiaries. Mr. Bouch was Chief Accountant of a private building firm in Cumbria, England from 1978 - 1984. In 1984 Mr. Howard Bouch established a Private Practice as a Chartered Accountant and continues to provide professional services to Cumbrian firms to the present. Mr. Bouch is a Director of Viavid Broadcasting Inc., a non-reporting, US Company, and Director and CFO of Universal Potash Corp. (UPCO).

The Officers and Directors have not been involved in legal proceedings that impair their ability to perform their duties as Officers and Directors.

Code of Ethics

Effective April 1, 2008, our company's Board of Directors adopted a Code of Business Conduct and Ethics that applies to existing and all new, among other persons, our company's CEO, CFO and secretary (being our principal executive officer, principal financial officer and principal accounting officer), as well as persons performing similar functions. As adopted, our Code of Business Conduct and Ethics sets forth written standards that are designed to deter wrongdoing and to promote:

1. Honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships;
2. Full, fair, accurate, timely, and understandable disclosure in reports and documents that we file with, or submit to, the Securities and Exchange Commission and in other public communications made by us;
3. Compliance with applicable governmental laws, rules and regulations;
4. The prompt internal reporting of violations of the Code of Business Conduct and Ethics to an appropriate person or persons identified in the Code of Business Conduct and Ethics; and
5. Accountability for adherence to the Code of Business Conduct and Ethics. Our Code of Business Conduct and Ethics requires, among other things, that all of our company's Senior Officers commit to timely, accurate and consistent disclosure of information; that they maintain confidential information; and that they act with honesty and integrity.

In addition, our Code of Business Conduct and Ethics emphasizes that all employees, and particularly Senior Officers, have a responsibility for maintaining financial integrity within our company, consistent with generally accepted accounting principles, and federal and state securities laws. Any Senior Officer who becomes aware of any incidents involving financial or accounting manipulation or other irregularities, whether by witnessing the incident or being told of it, must report it to our company. Any failure to report such inappropriate or irregular conduct of others is to be treated as a severe disciplinary matter. It is against our company policy to retaliate against any individual who reports in good faith the violation or potential violation of our company's Code of Business Conduct and Ethics by another.

Our Code of Business Conduct and Ethics was filed with the Securities and Exchange Commission on May 15, 2008 as an Exhibit to our Form10. We will provide a copy of the Code of Business Conduct and Ethics to any person without charge, upon request. Requests can be sent to: Tiger Oil and Energy, Inc, 7230 Indian Creek Ln., Ste 201, Las Vegas, NV 89149

Item 11. Executive Compensation.

The following charts include compensation and options received by all Officers and Directors of the Company.

Officers and Directors

Name and principal position	Year	Salary ($)	Bonus ($)	Stock Awards ($)	Option Awards	Non-Equity Incentive Plan Compensation ($)	Nonqualified Deferred Compensation Earnings ($)	All Other Compensation ($)	Totals ($)
Kenneth Liebscher	2017	0	0	0	0	0	0	0	0
	2016	0	0	0	0	0	0	6,000	6,000
Howard Bouch	2017	0	0	0	0	0	0	0	0
	2016	0	0	0	0	0	0	0	0

OPTIONS

There are no options granted.

For the year ended December 31, 2017 and 2016 share-based compensation expense of $-0- and $-0- was recognized, respectively.

There are no annuity, pension or retirement benefits proposed to be paid to officers, directors, or employees of the corporation in the event of retirement at normal retirement date pursuant to any presently existing plan provided or contributed to by the corporation or any of its subsidiaries.

Item 12. Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters.

The owners of 5% or more of the Shares, as well as the officers and directors who own Shares as of December 31, 2017, are set forth in the following chart:

Title of Class	Name of Beneficial Owner	Amount and Nature of Beneficial Owner	Percent of Class
Preferred Stock	Kenneth Liebscher, President/CEO And Director	20,000 [1]	47.6%
Preferred Stock	Howard Bouch, CFO and Director	Nil[1]	0%
Common Stock	Kenneth Liebscher, President/CEO and Director	2,000,000	5%
Common Stock	All Officers and Directors as a group of Common Stock	2,000,000	5%

[1] Subsequent to December 31, 2017 Mr. Bouch purchased all 20,000 preferred shares from Mr. Liebscher for a purchase price of $20,000, resulting in a change in control of the Company.

Item 13. Certain Relationships and Related Transactions, and Director Independence.

Other than as set forth in this Item 7, there are no relationships, transactions, or proposed transactions to which the registrant was or is to be a party, in which any of the named persons set forth in Item 404 of Regulation SK had or is to have a direct or indirect material interest.

From time to time the Company enters into arrangements for the provision of services from one or more of its Directors, or companies in which its Directors have a financial interest.

The company has chosen to adopt NASD's definition of independent director. Under such definition, Howard Bouch qualifies as an independent director.

Item 14. Principal Accounting Fees and Services.

On November 2, 2009, the accounting firm of Sadler, Gibb & Associates, LLC was engaged as the Registrant's independent registered public account firm.

On January 1, 2017 the accounting firm of Sadler, Gibb & Associates resigned as the Company's independent registered public accounting firm, due to partner rotation mandates. On April 10, 2017 the Company engaged Pinaki & Associates, LLC as its independent registered public accounting firm. Pinaki and Associates did not perform any audit services, audit-related services, tax services, or other services for the Company during the years ended December 31, 2016 and 2015.

On February 7, 2018 the Company dismissed Pinaki and associates as its independent registered public accounting firm and engaged BF Borgers CPA, PC as its independent registered public accounting firm. BF Borgers, CPA, PC did not perform any audit services, audit-related services, tax services, or other services for the Company during the years ended December 31, 2017 and 2016.

	2017	2016
Audit Fees	$ 9,500	$ 9,500
Audit Related Fees	—	—
Tax Fees	—	—
All Other Fees	—	—
Total	$ 9,500	$ 9,500

Services rendered by Sadler Gibb & Associates for the year ended December 31, 2017 and 2016 in connection with fees presented above were as follows:

● Audit fees consist of fees for professional services provided in connection with the audit of our consolidated financial statements, the review of our quarterly consolidated financial statements and the audit of the effectiveness of our internal control over financial reporting.

On January 1, 2017 the accounting firm of Sadler, Gibb & Associates resigned as the Company's independent registered public accounting firm, due to partner rotation mandates. On April 10, 2017 the Company engaged Pinaki & Associates, LLC as its independent registered public accounting firm. Pinaki and Associates did not perform any audit services, audit-related services, tax services, or other services for the Company during the years ended December 31, 2016 and 2015.

On February 7, 2018 the Company dismissed Pinaki and associates as its independent registered public accounting firm and engaged BF Borgers CPA, PC as its independent registered public accounting firm. BF Borgers, CPA, PC did not perform any audit services, audit-related services, tax services, or other services for the Company during the years ended December 31, 2017 and 2016.

POLICY ON AUDIT COMMITTEE

Among its other duties, the Audit Committee is solely responsible for the appointment, compensation and oversight of the audit and permissible non-audit services provided by our independent registered public accounting firm. Pursuant to the Audit Committee's charter, the Chairman of the Audit Committee has been delegated responsibility to review and pre-approve audit and permissible non-audit services to be provided by our independent registered public accounting firm. The Chairman of the Audit Committee then reports such pre-approvals to the full Audit Committee at its next regularly scheduled meeting. In accordance with this pre-approval policy, management communicates, on an ongoing basis, specific projects and categories of service for which the advance approval of the Audit Committee is requested. The Audit Committee Chairman reviews these requests and advises management whether the engagement of the independent registered public accounting firm is approved. On a periodic basis, management subsequently reports to the Audit Committee regarding the actual spending for particular projects and in connection with categories of services.

Management is responsible for the financial reporting process, including the system of internal controls, and for the preparation of consolidated financial statements in accordance with accounting principles generally accepted in the United States. The Company's independent registered public accounting firm is responsible for auditing those financial statements. The members of the Audit Committee are not professionally engaged in the practice of accounting or auditing and their functions are not intended to duplicate or to certify the activities of management and the independent registered public accounting firm. Rather, the members of the Audit Committee rely, without independent verification, on the information provided to them and on the representations made by management and the independent registered public accounting firm.

Notwithstanding anything to the contrary set forth in any of the Company's previous or future filings under the Securities Act of 1933, as amended, or the Securities Exchange Act of 1934, as amended, that might incorporate filings made by the Company, including this proxy statement, in whole or in part, the following Audit Committee Report shall not be deemed to be "soliciting material" or to be incorporated by reference into any prior or future filings made by the Company.

We have reviewed and discussed with management the Company's audited consolidated financial statements as of and for the year ended December 31, 2017.

Based on the reviews and discussions with the audit group, we have recommended to the Board that the audited consolidated financial statements referred to above be included in the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2016.

Audit Chairman

Howard Bouch

PART IV

Item 15. Exhibits, Financial Statement Schedules.

Exhibits:

Exhibit No.	Document	Location
3.1	Articles of Incorporation	Previously filed*
3.2	Articles of Amendment – Allwest	Previously filed*
3.3	Articles of Amendment – Lyons Capital	Previously filed*
3.4	Articles of Amendment – UTEC	Previously filed*
3.5	Articles of Amendment – Share Increase	Previously filed**
3.6	Bylaws	Previously filed* (As Exhibit 3.5)
14.1	Code of Business Conduct and Ethics	Previously filed*
31.1	Rule 13a-41(a)/15d-14(a) Certificates	
32.1	Section 1350 Certifications	

*Previously filed on May 14, 2008 as exhibits to Form 10-12G.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) 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

/s/ Howard Bouch

Howard Bouch, Director & CEO

Date April 17, 2018

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

/s/ Howard Bouch

	April 17, 2018
Secretary, Treasurer, CFO Director	Date

TIGER OIL AND ENERGY, INC.

AUDIT REPORT OF INDEPENDENT ACCOUNTANTS
AND
CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2017 and 2016

Report of Independent Registered Public Accounting Firm

To the shareholders and the board of directors of Tiger Oil and Energy, Inc.

Opinion on the Financial Statements

We have audited the accompanying consolidated balance sheets of Tiger Oil and Energy, Inc. (the "Company") as of December 31, 2017 and 2016, the related statements of operations, stockholders' equity (deficit), and cash flows for the years then ended, and the related notes (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2017 and 2016, and the results of its operations and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States.

Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audit. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) ("PCAOB") and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud.

Our audit included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audit also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

Substantial Doubt about the Company’s Ability to Continue as a Going Concern

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 2 to the financial statements, the Company has suffered recurring losses from operations and has a significant accumulated deficit. In addition, the Company continues to experience negative cash flows from operations. These factors raise substantial doubt about the Company's ability to continue as a going concern. Management's plans in regard to these matters are also described in Note 2. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

/S/ BF Borgers CPA PC
BF Borgers CPA PC

We have served as the Company's auditor since 2018.
Lakewood, CO
April 23, 2018

TIGER OIL AND ENERGY, INC.
Consolidated Balance Sheets

	December 31, 2017		December 31, 2016	
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	$	627	$	272
Accounts receivable		14,427		—
Prepaid expenses and deposits		200		200
Total Current Assets		15,254		472
OTHER ASSETS				
Oil and gas properties, net (full cost method)		—		—
TOTAL ASSETS	$	15,254	$	472
LIABILITIES AND STOCKHOLDERS' DEFICIT				
CURRENT LIABILITIES				
Accounts payable and accrued expenses	$	157,740	$	114,380
Accounts payable - related party		68,289		33,000
Notes payable - related party		81,500		61,500
Convertible notes payable		600,000		600,000
Total Current Liabilities		907,529		808,880
LONG-TERM LIABILITIES				
Asset retirement obligation		13,178		12,323
Total Long-Term Liabilities		13,178		12,323
TOTAL LIABILITIES		920,707		821,203
STOCKHOLDERS' DEFICIT				
Preferred stock - 1,000,000 shares authorized, $0.001 par value; 22,013 and 42,013 shares issued and outstanding, respectively		22		42
Common stock - 74,000,000 shares authorized, $0.001 par value; 37,105,062 and 42,728,159 shares issued and outstanding, respectively		37,105		42,728
Additional paid-in capital		4,682,464		4,676,821
Accumulated deficit		(5,625,044)		(5,540,322)
Total Stockholders' Deficit		(905,453)		(820,731)
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	$	15,254	$	472

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

TIGER OIL AND ENERGY, INC.

Consolidated Statements of Operations

	For the Years Ended December 31, 2017	2016
REVENUES	$ 15,114	$ —
OPERATING EXPENSES		
Lease operating expense	22,643	4,079
Accretion expense	855	789
Legal and professional	11,615	68,882
General and administrative	34,983	36,840
Total Operating Expenses	70,096	110,590
LOSS FROM OPERATIONS	(54,982)	(110,590)
OTHER INCOME (EXPENSE)		
Interest expense	(33,632)	(35,005)
Gain on settlement of debt	3,892	58,684
Total Other Income (Expense)	(29,740)	23,679
LOSS BEFORE TAXES	(84,722)	(86,911)
Provision for income taxes	—	—
NET LOSS	$ (84,722)	$ (86,911)
BASIC AND DILUTED LOSS PER SHARE	$ (0.00)	$ (0.00)
BASIC AND DILUTED WEIGHTED AVERAGE NUMBER OF SHARES OUTSTANDING	38,160,050	42,728,159

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

TIGER OIL AND ENERGY, INC.
Consolidated Statement of Stockholders' Deficit

	Preferred Stock		Common Stock		Additional Paid-In	Accumulated	
	Shares	Amount	Shares	Amount	Capital	Deficit	Total
Balance, December 31, 2015	42,013	$ 42	42,728,159	$42,728	$4,675,176	$(5,453,411)	$(735,465)
Settlement of related-party debt	—	—	—	—	1,645	—	1,645
Net loss for the year ended December 31, 2016	—	—	—	—	—	(86,911)	(86,911)
Balance, December 31, 2016	42,013	42	42,728,159	42,728	4,676,821	(5,540,322)	(820,731)
Cancellation of preferred shares	(20,000)	(20)	—	—	20	—	—
Cancellation of common shares	—	—	(5,623,097)	(5,623)	5,623	—	—
Net loss for the year ended December 31, 2017	—	—	—	—	—	(84,722)	(84,722)
Balance, December 3, 2017	22,013	$ 22	37,105,062	$37,105	$4,682,464	$(5,625,044)	$(905,453)

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

TIGER OIL AND ENERGY, INC.
Consolidated Statements of Cash Flows

	For the Years Ended December 31, 2017	2016
OPERATING ACTIVITIES		
Net loss	$ (84,722)	$ (86,911)
Adjustments to Reconcile Net Loss to Net Cash Used by Operating Activities:		
Depreciation, amortization and accretion expense	855	789
Gain on property settlement	3,892	(58,684)
Changes in operating assets and liabilities:		
Accounts receivable	(14,427)	—
Accounts payable and accrued liabilities	39,468	32,847
Accounts payable - related party	35,289	17,000
Net Cash Used in Operating Activities	(19,645)	(94,959)
INVESTING ACTIVITIES		
Proceeds from property settlement	—	58,684
Net Cash Used in Investing Activities	—	58,684
FINANCING ACTIVITIES		
Proceeds from notes payable - related party	20,000	66,500
Repayments on note payable	—	(5,000)
Repayments of notes payable - related party	—	(40,000)
Net Cash Provided by Financing Activities	20,000	21,500
NET INCREASE (DECREASE) IN CASH	$ 355	$ (14,775)
CASH AT BEGINNING OF PERIOD	272	15,047
CASH AT END OF PERIOD	$ 627	$ 272
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION		
CASH PAID FOR:		
Income taxes	$ —	$ —
Interest	—	—
NON-CASH FINANCING AND INVESTING ACTIVITIES:		
Beneficial conversion on convertible note	$ —	$ —
Asset retirement obligations	$ —	$ —

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Business Activity

Tiger Oil and Energy, Inc., formerly UTeC, Inc., is a Nevada corporation organized on November 8, 1993 as a “For Profit” corporation for the purpose of engaging in any lawful activity. On January 10, 2007, the Company purchased 100% of the shares of UTeC Corporation, Inc. In 2007, the Company licensed technology covering the use of cold plasma oxidizer technology for the destruction of solid and liquid hazardous chemicals and biologicals. During 2007 and 2008, the Company worked to validate the technology and prepare a business plan for its commercialization.

In April 2009, the Company divested its commercial explosives development, analysis, testing and manufacturing business to eliminate the need to inject new capital into the Company to support this business, and concentrate on raising the funds necessary to commercialize its hazardous waste destruction business. At this time, the Company re-entered the development stage.

Prior to the divestiture, the Company’s business was to offer state of the art testing and analysis to clients worldwide. The Company operated a chemical research and development laboratory near Riverton, Kansas, which specialized in commercial explosives development and analysis. The Company also operated a destructive test facility near Hallowell, Kansas, which specialized in determining the detonating characteristics of commercial explosives.

On October 1, 2009 the Company entered into an agreement to purchase 100% of the outstanding shares of C2R Energy Commodities, Inc., a Nevada corporation, in exchange for 4,050,000 shares of the Company’s restricted common stock. The Company entered into this agreement due primarily to the fact that C2R owned certain intellectual property that the Company wished to acquire.

On October 29, 2010, the Company acquired all of the membership interest in Jett Rink Oil, LLC (“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. At the closing of the Exchange Agreement, Jett Rink became a wholly-owned subsidiary of the Company and the Company acquired the business and operations of Jett Rink.

Basis of Presentation

The accompanying audited consolidated financial statements and related notes include the activity of the Company and its two wholly-owned subsidiaries, C2R Energy Commodities, Inc. and Jett Rink Oil, LLC and have been prepared in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”) and with the rules and regulations of the United States Securities and Exchange Commission (“SEC”) to Form 10-K. All inter-company balances and transactions have been eliminated.

Reclassification

Certain amounts in the prior period financial statements have been reclassified to conform to the current period presentation. These reclassifications had no effect on reported losses.

NOTE 1 - SUMMARY OF 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.

Accounting Method
The Company's financial statements are prepared using the accrual method of accounting. The Company has elected a December 31 year-end.

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 and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents
For purposes of the Statement of Cash Flows, the Company considers all highly liquid instruments purchased with a maturity of three months or less to be cash equivalents to the extent the funds are not being held for investment purposes. The Company at times may maintain a cash balance in excess of insured limits.

Property, Plant and Equipment
Property and equipment are stated at cost. Major additions and improvements are capitalized in the month following the month in which the assets or improvement are deemed to be placed in service. Maintenance and repairs are expensed as incurred. Upon disposition, the net book value is eliminated from the accounts, with the resultant gain or loss reflected in operations. Depreciation expense is computed on a straight-line basis over the estimate useful lives of the assets as follows:

Building and leasehold improvements	10-25 years
Machinery and equipment	5 years
Furniture and fixtures	3-7 years

The Company periodically assesses the recoverability of property, plant and equipment and evaluates such assets for impairment whenever events or changes in circumstances indicate that the net carrying amount of an asset may not be recoverable. Asset impairment is determined to exist if estimated future cash flows, undiscounted and without interest charges, are less than the net carrying amount.

Impairment of Long-Lived Assets
The Company follows the provisions of ASC 360 for its long-lived assets. The Company's long-lived assets, which include test equipment and purchased intellectual property rights, are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Impairment of Long-Lived Assets (Continued)

The Company assesses the recoverability of its long-lived assets by comparing the projected undiscounted net cash flows associated with the related long-lived asset or group of long-lived assets over their remaining estimated useful lives against their respective carrying amounts. Impairment, if any, is based on the excess of the carrying amount over the fair value of those assets. Fair value is generally determined using the asset's expected future discounted cash flows or market value, if readily determinable. If long-lived assets are determined to be recoverable, but the newly determined remaining estimated useful lives are shorter than originally estimated, the net book values of the long-lived assets are depreciated over the newly determined remaining estimated useful lives.

The Company recognized no impairment expense during the years ended December 31, 2017 and 2016.

Fair Value of Financial Instruments

The fair value of a financial instrument is the amount that could be received upon the sale of an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Financial assets are marked to bid prices and financial liabilities are marked to offer prices. Fair value measurements do not include transaction costs. A fair value hierarchy is used to prioritize the quality and reliability of the information used to determine fair values. Categorization within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement. The fair value hierarchy is defined into the following three categories:

Level 1: Quoted market prices in active markets for identical assets or liabilities
Level 2: Observable market-based inputs or inputs that are corroborated by market data
Level 3: Unobservable inputs that are not corroborated by market data

Stock-based Compensation

The Company adopted ASC 718 effective January 1, 2006 using the modified prospective method. Under this transition method, stock compensation expense includes compensation expense for all stock-based compensation awards granted on or after January 1, 2006, based on the grant-date fair value estimated in accordance with the provisions of ASC 718.

Provision for Taxes

The Company applies ASC 740, which requires the asset and liability method of accounting for income taxes. This method requires that the current or deferred tax consequences of all events recognized in the financial statements be measured by applying the provisions of enacted tax laws to determine the amount of taxes payable or refundable currently or in future years. Deferred tax assets are reviewed for recoverability and the Company records a valuation allowance to reduce its deferred tax assets when it is more likely than not that all or some portion of the deferred tax assets will not be recovered.

The Company adopted ASC 740, at the beginning of fiscal year 2008. This interpretation requires recognition and measurement of uncertain tax positions using a "more-likely-than-not" approach, requiring the recognition and measurement of uncertain tax positions. The adoption of ASC 740 had no material impact on the Company's financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic and Diluted Loss per Share

Basic and diluted loss per share is calculated by dividing the Company's net loss applicable to common shareholders by the weighted average number of common shares during the period. Diluted earnings per share is calculated by dividing the Company's net income available to common shareholders by the diluted weighted average number of shares outstanding during the year. The diluted weighted average number of shares outstanding is the basic weighted number of shares adjusted for any potentially dilutive debt or equity. The Company had 1,200,000 potential dilutive shares as of December 31, 2017 that were excluded as their effect was anti-dilutive.

Reporting Segments

ASC 280 establishes standards for the way that public enterprises report information about operating segments in annual financial statements and requires reporting of selected information about operating segments in interim financial statements regarding products and services, geographic areas and major customers. ASC 280 defines operating segments as components of an enterprise about which separate financial information is available that is evaluated regularly by the chief operating decision maker in deciding how to allocate resources and in assessing performances. Currently, ASC 280 has no effect on the Company's consolidated financial statements as substantially all of the Company's operations are conducted in one industry segment.

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.

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 cost limitations. Capitalized costs associated with properties that have not been evaluated through drilling or seismic analysis, including exploration wells in progress at December 31, 2017, are excluded from the unit-of-production amortization. Exclusions are adjusted annually based on drilling results and interpretative analysis.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Oil and Gas Properties (Continued)
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 years ended December 31, 2017 and 2016, 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 years ended December 31, 2017 and 2016 the Company had recorded no impairment expense in connection with the full cost ceiling test calculation.

Asset Retirement Obligation
The Company follows ASC 410, Asset Retirement and Environmental Obligations which requires entities to record the fair value of a liability for asset retirement obligations ("ARO") and recorded a corresponding increase in the carrying amount of the related long-lived asset. The asset retirement obligation primarily relates to the abandonment of oil and gas properties. The present value of the estimated asset retirement cost is capitalized as part of the carrying amount of oil and gas properties and is depleted over the useful life of the asset. The settlement date fair value is discounted at our credit adjusted risk-free rate in determining the abandonment liability. The abandonment liability is accreted with the passage of time to its expected settlement fair value. Revisions to such estimates are recorded as adjustments to ARO are charged to operations in the period in which they become known. At the time the abandonment cost is incurred, the Company is required to recognize a gain or loss if the actual costs do not equal the estimated costs included in ARO.

The ARO is based upon numerous estimates and assumptions, including future abandonment costs, future recoverable quantities of oil and gas, future inflation rates, and the credit adjusted risk free interest rate.

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

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 – OIL AND GAS PROPERTIES

On April 3, 2014, the Company signed an election to participate in the first of three wells with Toto Energy, LLC in Cowley County, Kansas. The Company has a 30 percent working interest and a 24.45 percent net royalty interest in the well. As of December 31, 2017, the Company has capitalized $213,000 of cash payments made to commence operations development of the well.

On May 10, 2014, the Company signed an election to participate in the second of three wells with Toto Energy, LLC in Cowley County, Kansas. The Company has a 30 percent working interest and a 24.45 percent net royalty interest in the well. As of December 31, 2017, the Company has capitalized $189,000 of cash payments made to commence operations development of the well.

On July 23, 2016 the Company received $58,684 from the operator of two of its oil and gas leases. The payment received represented a partial refund of the Company’s previous $404,837 in payments made to the operator pursuant to the terms of an Authorization for Expenditures (“AFE”) Agreement. The Company’s original payments under the AFE were capitalized to oil and gas properties in 2014. All capitalized costs pursuant to the AFE were fully impaired during the year ended December 31, 2015. As the capitalized costs had been previously impaired, the $58,684 was recorded as a gain on property settlement for the period ended December 31, 2016.

Oil and gas properties are stated at cost. As of December 31, 2017 and December 31, 2016, oil and gas properties, net consisted of the following:

	December 31, 2017	December 31, 2016
Unproved properties	$ 470,377	$ 470,377
Impairment of oil and gas leases	(470,377)	(470,377)
Oil and gas properties, net	$ —	$ —

NOTE 4 – CONVERTIBLE NOTES PAYABLE

On January 3, 2014, the Company received $600,000 in connection with a convertible note financing commitment, the terms of which call for the Company to receive three tranches of $200,000 each on a callable convertible note wherein the Company borrows the sum at five percent interest for one year and the investor can elect to continue to receive the interest on the note or have the Company issue the investor shares of common stock of the Company at $0.50 per share to retire the debt. The notes came due on December 12, 2014, and as of December 31, 2017 the notes were in default. At December 31, 2017 accrued interest on the notes totaled $119,616.

NOTE 5 – NOTES PAYABLE – RELATED PARTY

On June 11, the Company borrowed $5,000 from a related-party entity. Pursuant to the terms of the note, the principal accrues interest at a rate of five percent per annum, is unsecured, and was due in full on June 11, 2016. Subsequent to the initial borrowing the Company borrowed an additional $57,500 from the same lender under the same terms. On July 25, 2016 the Company paid $40,000 against the outstanding principal of the notes. Accrued interest totaling $1,340 was forgiven at the time of payment, and recorded as additional paid-in capital. At December, 2017 the total outstanding principal balance due to the lender was $22,500, and aggregate accrued interest on the notes totaled $1,587.

On May 6, 2015 the Company borrowed $5,000 from an unrelated third-party entity. The note, accrued interest at a rate of five percent per annum, was unsecured, and was due in full on May 6, 2016. On July 25, 2015 the note, inclusive of all unpaid principal and interest, was transferred to and assumed by a different related party entity. On July 25, 2016 the Company repaid the full $5,000 principal balance due under the terms of the note. Accrued interest on the note totaling $305 was forgiven at the time of payment, and recorded as additional paid-in capital. During the year ended December 31, 2017, the Company borrowed an additional $10,000 from the same entity. This note accrues interest at a rate of five percent per annum, and is due twelve months from the note date. As of December 31, 2017, accrued interest on the note totaled $153.

On March 7, 2016 the Company borrowed $10,000 from a related-party. Pursuant to the terms of the note the principal accrues interest at a rate of five percent per annum, is unsecured, and is due in full on May 6, 2017. On May 2, 2016 the Company borrowed an additional $4,000 under the same terms. On October 4, 2016 the Company borrowed an additional $25,000 under the same terms. During the year ended December 31, 2017, the Company borrowed an additional $10,000 under the same terms. At December, 2017 the aggregate principal balance of the notes totaled $49,000 and aggregate accrued interest on the notes totaled $3,205.

NOTE 6 – ASSET RETIREMENT OBLIGATIONS

The asset retirement obligation is estimated by management based on the Company's net working interests in all wells, estimated costs to reclaim and abandon wells and facilities and the estimated timing of the costs to be incurred in future periods. At December 31, 2017 and 2016, the Company estimated the undiscounted cash flows related to asset retirement obligation to total approximately $105,000. The actual costs to settle the obligation are expected to occur in approximately 25 years. Through December 31, 2017, the Company established an asset retirement obligation of $9,860 for the wells acquired by the Company, which was capitalized to the value of the oil and gas properties. The fair value of the liability at December 31, 2017 and 2016 is estimated to be $13,178 and $12,323, respectively, using a risk free rate of 9.31 percent and inflation rates between 3.87 and 4.81 percent. Total accretion expense on the asset retirement obligation was $855 and $789 for the years ended December 31, 2017 and 2016, respectively.

Changes to the asset retirement obligation for the years ended December 31, 2017 and 2016 were as follows:

	December 31, 2017	December 31, 2016
Balance, beginning of period	$ 12,323	$ 11,534
Liabilities incurred	—	—
Accretion expense	855	789
Balance, end of period	$ 13,178	$ 12,323

NOTE 7 – 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 December 31, 2017 the Company has 22,013 shares of preferred stock and 37,105,062 shares of common stock issued and outstanding.

On July 29, 2016 the Company repaid in full the principal balance of multiple related-party notes payable. Pursuant to this transaction, the note holders agreed to forgive an aggregate of $1,645 in accrued interest related to the notes. The Company recorded this forgiveness as a credit to additional paid-in capital, as the note holders were related parties.

During the year ended December 31, 2017, the Company cancelled 20,000 shares of preferred stock, and 5,623,097 shares of common stock.

NOTE 8 – RELATED-PARTY TRANSACTIONS

At December 31, 2017 and 2016 the Company was owed its directors an aggregate of $36,000 and $19,000, respectively, in accrued director fees.

NOTE 9 – INCOME TAXES

No provision has been made in the financial statements for income taxes because the Company has accumulated losses from operations since inception. Any deferred tax benefit arising from the operating loss carried forward is offset entirely by a valuation allowance since it is currently not likely that the Company will be significantly profitable in the near future to take advantage of the losses. The provision for income taxes consists of the following:

	For the Years Ended December 31,	
	2017	2016
Current taxes	$ (28,805)	$ (29,550)
Impairment of oil and gas properties	—	—
Valuation allowance	28,805	29,550
Total provision for income taxes	$ —	$ —

The income tax provision differs from the amount of income tax determined by applying the U.S. federal and state income tax rates of 34% to pretax income from continuing operations for the years ended December 31, 2017 and 2016 due to the following:

	December 31,	
	2017	2016
Loss carry forwards (expire through 2036)	$ 1,665,129	$ 1,636,324
Total gross deferred tax asset	762,893	698,751
Valuation allowance	(762,893)	(698,751)
Net deferred taxes	$ —	$ —

At December 31, 2017, the Company had net operating loss carry forwards of approximately $1,805,416 that may be offset against future taxable income through 2036. The Company adopted the provisions of ASC 740 at the beginning of fiscal year 2008. As a result of this adoption, the Company has not made any adjustments to deferred tax assets or liabilities. The Company did not identify any material uncertain tax positions on returns that have been filed or that will be filed. The Company has not had operations resulting in net income and is carrying a large Net Operating Loss as disclosed above. Since it is not thought that this Net Operating Loss will ever produce a tax benefit, even if examined by taxing authorities and disallowed entirely, there would be no effect on the financial statements.

NOTE 10 – SUBSEQUENT EVENTS

Adar Bays Financing

On January 22, 2018, the Company entered into a Securities Purchase Agreement (the "Agreement") with Adar Bays, a Florida limited liability company ("Adar"), providing for the purchase of seven convertible notes in the aggregate principal amount of $300,000 (the "Notes"), with the first Note being in the amount of $75,000 ("First Note") and the remaining six Notes being in the amount of $37,500 each (the "Back End Notes"). Each Note bears interest at the rate of 8% per annum and matures on January 22, 2019.

NOTE 10 – SUBSEQUENT EVENTS (Continued)

Each Back-End Note shall be paid for by an offsetting a $37,500 secured promissory note issued to the Company by Adar on January 22, 2018 (each, the "Adar Note" and collectively, the "Adar Notes"), provided that prior to the conversion of each Back-End Note, Adar must have paid off an Adar Note in cash. The first two Adar Notes are each secured by the First Note or substitute collateral having an appraisal value of $37,500. The remaining four Adar Notes are each secured by money placed into escrow equal to the principal amount of such Adar Note. The first Adar Note matures on January 22, 2019 with all additional notes maturing on January 22, 2019 as well, unless the Company does not meet the "current public information" requirement pursuant to Rule 144 under the Securities Act of 1933, as amended (the "Securities Act"), in which case both Back-End Notes and the Adar Notes may be both cancelled.

The First Note was funded on January 22, 2018, less $3,750 in legal fees. Each of the remaining six notes shall be funded on a monthly basis from August 22, 2018 to January 22, 2019, each less $2,000 in legal fees.

Adar Bays Financing

Adar or other holder(s) of the Notes (the "Holder") may, at its option, at any time after 180 days, elect to convert all or any amount of the principal face amount of each Note then outstanding into shares of the Company's common stock, par value $0.0001 per share, at a conversion price for each share of Common Stock equal to fifty percent (50%) of the lowest closing bid price of the Common Stock as reported on the OTCQB, where the Company's shares are traded, or any exchange upon which the Common Stock may be traded in the future, for the lower of (i) twenty (20) prior trading days immediately preceding the issuance date of the Note or (ii) the twenty (20) prior trading days including the day upon which a Notice of Conversion is received by the Company or its transfer agent.

GW Holdings Financing

On January 24, 2018, the Company, entered into a Securities Purchase Agreement ("SPA"), with GW Holdings Group, LLC, a New York limited liability company (the "Buyer" or "GWH"), providing for the purchase of four convertible promissory notes in the aggregate principal amount of $157,750, with the first Note being in the principal amount of $78,750, and the second, third and fourth Notes being in the principal amount of $26,000 each.

The First Note was funded on January 24, 2018, with the Company receiving $75,000, less $3,750 in legal fees.

Each Note bears interest at the rate of 10% per annum, and is due and payable on January 24, 2019. Interest shall be paid by the Company in common stock.

GWH, or other permitted holder ("**Holder**"), may convert all or any amount the principal face amount of the Notes then outstanding and accrued interest into shares of the Company's Common Stock at a price ("**Conversion Price**") per share equal to 50% of the lesser of the lowest closing bid or the lowest trading price: (i) ***twenty*** prior trading days, including the day upon which a Notice of Conversion is received by the Company (provided such Notice of Conversion is delivered by fax or other electronic method of communication to the Company after 4 P.M. Eastern Standard or Daylight Savings Time if the Holder wishes to include the same day closing price), or (ii) the ***twenty*** prior trading days immediately preceding the issuance date of the Notes. The number of issuable shares will be rounded to the nearest whole share, and no fractional shares or scrip representing fractions of shares will be issued on conversion. In the event the Company experiences a DTC "Chill" on its shares, the conversion price discount shall be increased to 60% while that "Chill" is in effect. Notwithstanding anything to the contrary contained in the Notes, the Notes shall not be convertible by the holder thereof, and Company shall not effect any conversion of the Notes or otherwise issue any shares of Common Stock to the extent (but only to the extent) that the holder together with any of its affiliates would beneficially own in excess of 9.99% (the "**Maximum Percentage**") of the Company's outstanding Common Stock. The Holder may send in a Notice of Conversion to the Company for Interest Shares based on the formula provided above.

NOTE 10 – SUBSEQUENT EVENTS (Continued)

Change in Control of Registrant

On March 1, 2018, Howard Bouch, the Chief Financial Officer and member of the Board of Directors of the Company, purchased 20,000 shares of the Company's preferred stock from Ken Liebscher, the then President, Chief Executive Officer, Secretary, Treasurer and Director of the Company, pursuant to a stock purchase agreement, dated March 1, 2018, for $1.00 per share, or a total purchase price of $20,000. Each share of Preferred Stock entitles the owner to 2,500 votes. The Shares have the voting equivalency of 50 million (50,000,00) shares of common stock and represent approximately 54.72% of the aggregate 92,137,562 votes entitled to by the 37,105,062 outstanding shares of common stock and 22,013 outstanding shares of Preferred Stock.

As a result, the sale of the Shares constituted a change in control of the Company. The Company was not a party to the Stock Purchase Agreement.

Other

In accordance with ASC 855-10, Company management reviewed all material events through the date of this report and there are no material subsequent events to report, other than those listed above.

SUPPLEMENTAL INFORMATION TO FINANCIAL STATEMENTS (Unaudited)

Oil and Gas Producing Activities

In January 2010, the Financial Accounting Standards Board (FASB) issued FASB Accounting Standards Update (ASU) No. 2010-03, "Oil and Gas Reserve Estimations and Disclosures" (ASU No. 2010-03). This update aligns the current oil and gas reserve estimation and disclosure requirements of the Extractive Industries - Oil and Gas topic of the FASB Accounting Standards Codification (ASC Topic 932) with the changes required by the final rule of the Securities and Exchange Commission (the “SEC”), "Modernization of Oil and Gas Reporting." ASU No. 2010-03 must be applied prospectively as a change in accounting principle that is inseparable from a change in accounting estimate and is effective for entities with annual reporting periods ending on or after December 31, 2009.

Oil and Gas Reserves Users of this information should be aware that the process of estimating quantities of "proved," "proved developed," "proved undeveloped" and "probable" crude oil, natural gas liquids and natural gas reserves is complex, requiring significant subjective decisions in the evaluation of all available geological, engineering and economic data for each reservoir. The data for a given reservoir may also change substantially over time as a result of numerous factors including, but not limited to, additional development activity, evolving production history and continual reassessment of the viability of production under varying economic conditions. Consequently, material revisions (upward or downward) to existing reserve estimates may occur from time to time. Although reasonable effort is made to ensure that reserve estimates reported represent the most accurate assessments possible, the significance of the subjective decisions required and variances in available data for various reservoirs make these estimates generally less precise than other estimates presented in connection with financial statement disclosures. See ITEM 1A. Risk Factors.

Proved reserves represent estimated quantities of crude oil, natural gas liquids and natural gas that geoscience and engineering data can estimate, with reasonable certainty, to be economically producible from a given day forward from known reservoirs under economic conditions, operating methods and government regulation before the time at which contracts providing the right to operate expire, unless evidence indicates that renewal is reasonably certain, regardless of whether deterministic or probabilistic methods are used for the estimation.

Proved developed reserves are proved reserves expected to be recovered under operating methods being utilized at the time the estimates were made, through wells and equipment in place or if the cost of any required equipment is relatively minor compared to the cost of a new well.

Proved undeveloped reserves are reserves that are expected to be recovered from new wells on undrilled acreage, or from existing wells where a relatively major expenditure is required. Reserves on undrilled acreage are limited to those directly offsetting development spacing areas that are reasonably certain of production when drilled, unless evidence using reliable technology exists that establishes reasonable certainty of economic producibility at greater distances. Undrilled locations can be classified as having undeveloped reserves only if a development plan has been adopted indicating that they are scheduled to be drilled within five years, unless the specific circumstances justify a longer time. Estimates for proved undeveloped reserves are not attributed to any acreage for which an application of fluid injection or other improved recovery technique is contemplated, unless such techniques have been proved effective by actual projects in the same reservoir or an analogous reservoir, or by other evidence using reliable technology establishing reasonable certainty.

SUPPLEMENTAL INFORMATION TO
FINANCIAL STATEMENTS (Unaudited)

Oil and Gas Producing Activities (Continued)

Probable undeveloped reserves are those additional reserves that are less certain to be recovered than proved reserves but which, together with proved reserves, are as likely as not to be recovered. Probable reserves may be assigned to areas of a reservoir adjacent to proved reserves where data control or interpretations of available data are less certain, even if the interpreted reservoir continuity of structure or productivity does not meet the reasonable certainty criterion. Probable reserves may be assigned to areas that are structurally higher than the proved area if these areas are in communication with the proved reservoir.

No major acquisition or sale of oil and gas properties or other favorable or adverse event subsequent to December 31, 2017 is believed to have caused a material change in the estimates of proved developed or proved undeveloped or probable undeveloped reserves as of that date.

NET PROVED RESERVE SUMMARY

The following table sets forth the Company's net proved reserves, including proved developed and proved undeveloped reserves, at December 31, 2017 and 2016, as pursuant to reserve reports prepared by the Company's independent, certified petroleum engineer.

	December 31, 2017	**December 31, 2016**
Net Proved Developed Reserves:		
Crude oil (Bbls)	—	—
Natural gas (Mcf)	—	—
Oil equivalents (Boa)	—	—
Net Proved Undeveloped Reserves:		
Crude oil (Bbls)	—	—
Natural gas (Mcf)	—	—
Oil equivalents (Boe)	—	—
Net Proved Developed and Undeveloped Reserves:		
Crude oil (Bbls)	—	—
Natural gas (Mcf)	—	—
Oil equivalents (Boe)	—	—

SUPPLEMENTAL INFORMATION TO FINANCIAL STATEMENTS (Unaudited)

Capitalized Costs Relating to Oil and Gas Producing Activities The following table sets forth the capitalized costs relating to the Company's crude oil and natural gas producing activities at December 31, 2017 and 2016:

	At December 31, 2017	At December 31, 2016
Proved leasehold costs	$ —	$ —
Costs of wells and development	910,855	910,855
Capitalized asset retirement costs	9,860	9,860
Total cost of oil and gas properties	920,715	920,715
Accumulated depreciation, depletion, and impairment	(920,715)	(920,715)
Net Capitalized Costs	$ —	$ —

Costs Incurred in Oil and Gas Property Acquisition, Exploration and Development Activities The following table sets forth the costs incurred in the Company's oil and gas property acquisition, exploration and development activities for the ended December 31, 2017 and 2016:

	For the Year Ended December 31, 2017	For the Year Ended December 31, 2016
Acquisition of properties:		
Proved	$ —	$ —
Exploration costs	—	—
Development costs	—	—
Net Capitalized Costs	$ —	$ —

Results of Operations for Oil and Gas Producing Activities The following table sets forth the results of operations for oil and gas producing activities for the year ended December 31, 2017 and 2016:

	For the Year Ended December 31, 2017	For the Year Ended December 31, 2016
Crude oil and gas revenues	$ 15114	$ —
Production costs	(22643)	(4079)
Depreciation, depletion and accretion	(855)	(789)
Results of operations for producing activities, excluding corporate overhead	$ (8384)	$ (4868)

SUPPLEMENTAL INFORMATION TO
FINANCIAL STATEMENTS (Unaudited)

Standardized Measure of Discounted Future Net Cash Flows Relating to Proved Oil and Gas Reserves The following information has been developed utilizing procedures prescribed by ASC Topic 932 and is based on crude oil and natural gas reserves and production volumes estimated by the Company's independent petroleum consultants. The estimates were based on a $43.92/BO crude oil price. The following information may be useful for certain comparison purposes, but should not be solely relied upon in evaluating the Company or its performance. Further, information contained in the following table should not be considered as representative of realistic assessments of future cash flows, nor should the Standardized Measure of Discounted Future Net Cash Flows be viewed as representative of the current value of the Company.

The future cash flows presented below are based on sales prices, cost rates and statutory income tax rates in existence as of the date of the projections. It is expected that material revisions to some estimates of crude oil and natural gas reserves may occur in the future, development and production of the reserves may occur in periods other than those assumed, and actual prices realized and costs incurred may vary significantly from those used.

Future production and development costs were computed by estimating those expenditures expected to occur in developing and producing the proved oil and natural gas reserves at the end of the year, based on year-end costs. Actual future cash inflows may vary considerably, and the standardized measure does not necessarily represent the fair value of the Company's oil and natural gas reserves.

Management does not rely upon the following information in making investment and operating decisions. Such decisions are based upon a wide range of factors, including estimates of probable and possible reserves as well as proved reserves, and varying price and cost assumptions considered more representative of a range of possible economic conditions that may be anticipated.

The following table sets forth the standardized measure of discounted future net cash flows from projected production of the Company's oil and gas reserves as of December 31, 2017 and 2016:

	December 31, 2017	December 31, 2016
Future cash inflows	$ —	$ —
Future production and development costs	—	—
Future income tax and insurance expense	—	—
Future net cash inflows	—	—
10% annual discount for estimated timing of cash flows	—	—
Standardized measure of discounted future net cash flows	$ —	$ —

Changes in Standardized Measure of Discounted Future Net Cash Flows The following table sets forth the changes in the standardized measure of discounted future net cash flows for the year ended December 31, 2017 and 2016:

	December 31, 2017	December 31, 2016
Beginning of period	$ —	$ —
Revenues less production and other costs	—	—
Changes in price, net of production costs	—	—
Development costs incurred	—	—
Net changes in future development costs	—	—
Purchases of reserves in place	—	—
Accretion of discount	—	—
Net change in income taxes	—	—
Timing differences and other	—	—
End of period	$ —	$ —

Exhibit 31.1

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

I, Howard Bouch certify that:

1. I have reviewed this annual report of Tiger Oil and Energy, Inc..

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(3)) 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: April 17, 2018

***/s/* Howard Bouch**
Howard Bouch CEO

Exhibit 32.1

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

In connection with the Annual Report of Tiger Oil and Energy, In., a Nevada corporation (the "Company"), on Form 10-K for the year ending December 31, 2017, as filed with the Securities and Exchange Commission (the "Report"), I, Howard Bouch, CEO of the Company, certify, pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (18 U.S.C. Section 1350), that to my knowledge:

(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 the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

Date: April 17, 2018

/s/ Howard Bouch
Howard Bouch CEO