

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

Sino American Oil Company

A Wyoming Corporation

2123 Pioneer Avenue Cheyenne, WY, 82001

1-360-361-8066

www.sinoamericanoil.com

www.oily.website

Quarterly Report

For the Quarter (3 months) Ending:
December 31, 2019 (the "Reporting Period")

As of 12/31/2019, the number of shares outstanding of our Common Stock was: 193,534,500

As of 09/30/2019, the number of shares outstanding of our Common Stock was: 193,534,500

As of 06/30/2019, the number of shares outstanding of our Common Stock was: 193,534,500

As of 3/31/2019, the number of shares outstanding of our Common Stock was: 193,534,500

As of 12/31/2018, the number of shares outstanding of our Common Stock was: 193,534,500

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933 and Rule 12b-2 of the Exchange Act of 1934):

Yes: No: (Double-click and select "Default Value" to check)

Indicate by check mark whether the company's shell status has changed since the previous reporting period:

Yes: No:

Indicate by check mark whether a Change in Control¹ of the company has occurred over this reporting period:

Yes: No:

¹ "Change in Control" shall mean any events resulting in:

(i) Any "person" (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) becoming the "beneficial owner" (as defined in Rule 13d-3 of the Exchange Act), directly or indirectly, of securities of the Company representing fifty percent (50%) or more of the total voting power represented by the Company's then outstanding voting securities;

(ii) The consummation of the sale or disposition by the Company of all or substantially all of the Company's assets;

(iii) A change in the composition of the Board occurring within a two (2)-year period, as a result of which fewer than a majority of the directors are directors immediately prior to such change; or

(iv) The consummation of a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or its parent) at least fifty percent (50%) of the total voting power represented by the voting securities of the Company or such surviving entity or its parent outstanding immediately after such merger or consolidation.

1) Name of the issuer and its predecessors (if any)

In answering this item, please also provide any names used by predecessor entities in the past five years and the dates of the name changes.

Sino American Oil Company

Date and state (or jurisdiction) of incorporation (also describe any changes to incorporation since inception, if applicable) Please also include the issuer’s current standing in its state of incorporation (e.g. active, default, inactive):

The Company was incorporated on October 31, 2005 13, 2006 under the laws of the state of Nevada. Sino American Oil Company is a Nevada company incorporated as Raphael Industries Ltd. on October 31, 2005. On November 11, 2010, we changed our name to Sino American Oil Company. We accomplished this by creating a wholly owned subsidiary corporation by the name of Sino American Oil Company, a Nevada corporation and merging it into Raphael Industries Ltd. Raphael Industries Ltd. was the surviving entity. As part of the merger, we changed our name from Raphael Industries Ltd. to Sino American Oil Company. By changing the corporate name in this manner we were not required to obtain shareholder approval to change our name. The new name is intended to reflect our new business direction which is exploration for oil and gas.

The Company had performed a domestication (a re-domicile) action via a “merge continuance” from Nevada to Wyoming. This was effectuated on or about August 27 2018.

Current Active Status in Wyoming

Has the issuer or any of its predecessors ever been in bankruptcy, receivership, or any similar proceeding in the past five years?

Yes: No:

2) Security Information

Trading symbol: OILY
Exact title and class of securities outstanding: SINO AMERICAN OIL COMPANY. Common Stock
CUSIP: The Cusip is 82937B 10 1
ISIN : US82937B101 for the Class A common stock.
Par or stated value: \$0.0001

Total shares authorized: 550,000,000 as of date: 12/31/2019
Total shares outstanding: 193,534,500 as of date: 12/31/2019
Number of shares in the Public Float²: 924,357 as of date: 12/31/2019 Total
number of shareholders of record: 78 as of date: 12/31/2019

Additional class of securities (if any):

Trading symbol: _____
Exact title and class of securities outstanding: _____
CUSIP: _____
Par or stated value: _____
Total shares authorized: _____ as of date: _____
Total shares outstanding Preferred A: _____ as of date: _____
Total shares outstanding Preferred B: _____ as of date: _____

Transfer Agent

Name: Signature Stock Transfer
Phone: (972) 612-4120
Email: info@signaturestocktransfer.com

Is the Transfer Agent registered under the Exchange Act?³ Yes: No:

²“Public Float” shall mean the total number of unrestricted shares not held directly or indirectly by an officer, director, any person who is the beneficial owner of more than 10 percent of the total shares outstanding (a “control person”), or any affiliates thereof, or any immediate family members of officers, directors and control persons.

³To be included in the Pink Current Information tier, the transfer agent must be registered under the Exchange Act.

Describe any trading suspension orders issued by the SEC concerning the issuer or its predecessors:

NONE

List any stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months:

The company has increased its authorized from 200,000,000 to 550,000,000 common (which includes common A and common B) in the month of August 2018

3) Issuance History

The goal of this section is to provide disclosure with respect to each event that resulted in any direct changes to the total shares outstanding of any class of the issuer's securities **in the past two completed fiscal years and any subsequent interim period.**

There has been no new issuances in this quarter, ranging from October 1 2019 to December 31 2019.

There has been no new issuances in fiscal year ending 2019, nor 2018.

There has been a beneficial ownership issuance of 150,000,000 to Richard Tang in January of 2017.

There has been no new issuances in fiscal year ending 2016, 2015, 2014, nor 2013, nor 2012.

Disclosure under this item shall include, in chronological order, all offerings and issuances of securities, including debt convertible into equity securities, whether private or public, and all shares or any other securities or options to acquire such securities issued for services. Using the tabular format below, please describe these events.

A. Changes to the Number of Outstanding Shares

Check this box to indicate there were no changes to the number of outstanding shares within the past two completed fiscal years and any subsequent periods:

Number of Shares outstanding as of <u>12/31/2019</u>		<u>Opening Balance:</u> Common: <u>193,534,500</u>		*Right-click the rows below and select "Insert" to add rows as needed.					
Date of Transaction	Transaction type (e.g. new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of issuance?	Individual/ Entity Shares were issued to (entities must have individual with voting / investment control disclosed). <i>Control persons in italics</i>	Reason for share issuance (e.g. for cash or debt conversion) OR Nature of Services Provided (if applicable)	Restricted or Unrestricted as of this filing?	Exemption or Registration Type?
Shares Outstanding on <u>09/31/2017</u> : on <u>12/31/2019</u>		<u>Ending Balance:</u> Common: <u>193,534,500</u> Common: <u>193,534,500</u>							

Use the space below to provide any additional details, including footnotes to the table above:

B. Debt Securities, Including Promissory and Convertible Notes

Use the chart and additional space below to list and describe any issuance of promissory notes, convertible notes or convertible debentures **in the past two completed fiscal years and any subsequent interim period.**

Check this box if there are no outstanding promissory, convertible notes or debt arrangements:

Date of Note Issuance	Outstanding Balance (\$)	Principal Amount at Issuance (\$)	Interest Accrued (\$)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder	Reason for Issuance (e.g. Loan, Services, etc.)

Use the space below to provide any additional details, including footnotes to the table above:

4) Financial Statements

A. The following financial statements were prepared in accordance with:

- U.S. GAAP
- IFRS

B. The financial statements for this reporting period were prepared by (name of individual)⁴:

Name: Richard Tang
 Title: President, Secretary, Treasurer
 Relationship to Issuer: Director

Provide the financial statements described below for the most recent fiscal year or quarter. For the initial disclosure statement (qualifying for Pink Current Information for the first time) please provide reports for the two previous fiscal years and any subsequent interim periods.

- C. Balance sheet;
- D. Statement of income;
- E. Statement of cash flows;
- F. Financial notes; and
- G. Audit letter, if audited

You may either (i) attach/append the financial statements to this disclosure statement or (ii) file the financial statements through OTCIQ as a separate report using the appropriate report name for the applicable period end. ("Annual Report," "Quarterly Report" or "Interim Report").

⁴ The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS by persons with sufficient financial skills.

If you choose to publish the financial statements in a separate report as described above, you must state in the accompanying disclosure statement that such financial statements are incorporated by reference. You may reference the document(s) containing the required financial statements by indicating the document name, period end date, and the date that it was posted to OTCIQ in the field below.

The Company's financial statements are incorporated herein.

Financial statement information is considered current until the due date for the subsequent report (as set forth in the qualifications section above). To remain qualified for Current Information, a company must post its Annual Report within 90 days from its fiscal year-end date and Quarterly Reports within 45 days of each fiscal quarter-end date.

5) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations. In answering this item, please include the following:

A. Summarize the issuer's business operations (If the issuer does not have current operations, state "no operations")

The Company is engaged in the development, sales and exploration of hydrocarbon energy. Oil, shale, methane, coal, coalbed methane, petroleum, refined crude oil, diesel, petroleum, gasoline, greases; and the import and export of such commodities. It aims to generate revenue by acquiring and/or developing properties that have hydrocarbon reserves, or reselling other land's and company's reserves, and brokering import and export deals for the above forementioned commodities.

The Company has engaged with a third party company by way of joint-venture, where the Company is allowed to explore the field of leased land in Queensland Australia. This project has been started in the calendar year of 2010. Five years have past and both companies (the Company and the third party company) has surveyed and has conducted tests of presence or non-presence of significant oil reserves.

The joint venture duration and written agreement was for 5 years. The Company has devoted less time this year on the Queensland discovery, and is pursuing other hydrocarbon energy sources for extraction, export and reselling.

The nature of business has expanded from being just an exploration company that is specifically for 1 parcel of land, to be more inclusive to solicit and obtain more leases from all parts of the world.

It has started to analyze a property in Peru, through the experience of a third-party investor. The Company is proceeding to assume the equity of the third party investor of the potential hydrocarbon property in Peru.

As of September 5 2016, in the last quarter of the fiscal year end of 2016, the Company has purchased the equity of a third-party person's common shares of the private company, Percana Mining Company, which is an exploration company in Peru, and promissory notes of a publicly traded company relating to the Peruvian coal mine. The purchase is to gain equity in potential producing coal mines, which is in line with the strategy of the Company's business.

On January 23rd 2017, 150,000,000 common shares were issued as consideration for the equity that Richard Tang vended in.

As of today, the Company is still holding assets/equity of the Peruvian anthracite coal mine, Percana Mining Company. And the Company is still performing business development activities to acquire more valuable assets/equity

B. Describe any subsidiaries, parents, or affiliated companies, if applicable, and a description of their business contact information for the business, officers, directors, managers or control persons. Subsidiary information may be included by reference

The Company has a working relationship with a third party person that has assets or equity in a anthracite coal mine in the country of Peru, as of September 2015.

As of September 5 2016, in the last quarter of the fiscal year end of 2016, the Company has purchased the equity of a third-party person's common shares of the private company, Percana Mining Company, which is an exploration company in Peru, and promissory notes of a publicly traded company relating to the Peruvian coal mine. The purchase is to gain equity in potential producing coal mines, which is in line with the strategy of the Company's

business.

On January 23rd 2017, 150,000,000 common shares were issued as consideration for the equity that Richard Tang vended in.

The promissory notes stated in the September 5 2016 transaction with Percana has been sold for the purpose of paying administrative costs and fees.

As of today, the Company is still holding equity (not the promissory notes) of the Peruvian anthracite coal mine, Percana Mining Company. And the Company is still performing business development activities to acquire more valuable assets/equity

The Company has been active in its expansion activities and has been interviewing candidates to fill a Business Development role.

C. A. The form of organization of the Issuer:

- Sino American Oil Company. is a Wyoming Corporation. It was once a Nevada Corporation but has been re-domesticated via a merge continuance to the Wyoming state.

D. B. The Year that the Issuer (or predecessor was organized):

The Company was incorporated on October 31, 2005 under the laws of the state of Nevada.

The Company's fiscal year end is 09/30

Sino American Oil Company. is a Wyoming Corporation. It was once a Nevada Corporation but has been re-domesticated via a merge continuance to the Wyoming state.

Describe the issuers' principal products or services, and their markets The Company operates under SIC Codes – 7331

6) Issuer's Facilities

The goal of this section is to provide a potential investor with a clear understanding of all assets, properties or facilities owned, used or leased by the issuer.

In responding to this item, please clearly describe the assets, properties or facilities of the issuer, give the location of the principal plants and other property of the issuer and describe the condition of the properties. If the issuer does not have complete ownership or control of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.

If the issuer leases any assets, properties or facilities, clearly describe them as above and the terms of their leases.

Corporate Registered Agent Office: Sino American Oil Company, 2123 Pioneer Ave
Cheyenne, WY 82001

Mailing address and physical officer address: #40875 - 1574 Gulf Road, Point Roberts, WA, 98281

The Company operates as a organization with Employees and consultants that operate out of their individual offices and locations. The Company has assets and project sites through the agreement with third party company, Sentry Petroleum Company, of a potential oil drilling site in Queensland, Australia.

As of September 5 2016, in the last quarter of the fiscal year end of 2016, the Company has purchased the equity of a third-party person's common shares of the private company, Percana Mining Company, which is an anthracite coal exploration company in Peru. The purchase is to gain equity in potential producing coal mines, which is in line with the strategy of the Company's business.

The Company has been donated marketing credits that hold a value of \$2,000, which is for press release dissemination. The credits do not expire. They are with a PR wire service that sends digital press releases, and also circulates the awareness of the Company profile as stated on the OtcMarket profile page.

7) Officers, Directors, and Control Persons

The goal of this section is to provide an investor with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant or beneficial shareholders.

Using the tabular format below, please provide information regarding any person or entity owning 9.9% or more of the issuer, as well as any officer, and any director of the company, regardless of the number of shares they own. **If any listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information of an individual representing the corporation or entity in the note section.**

Name of Officer/Director and Control Person	Affiliation with Company (e.g. Officer/Director/Owner of more than 5%)	Residential Address (City / State Only)	Number of shares owned	Share type/class	Ownership Percentage of Class Outstanding	Note
Richard Tang	CEO & Director	_____	150,000,00 0	Common Restricted	77.50 %	_____

8) Legal/Disciplinary History

A. Please identify whether any of the persons listed above have, in the past 10 years, been the subject of:

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);

NONE

2. The entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, or banking activities;

NONE

3. A finding or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, or a state securities regulator of a violation of federal or state securities or commodities law, which finding or judgment has not been reversed, suspended, or vacated; or

NONE

4. The entry of an order by a self-regulatory organization that permanently or temporarily barred, suspended, or otherwise limited such person's involvement in any type of business or securities activities.

NONE

- B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party or of which any of their property is the subject. Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis alleged to underlie the proceeding and the relief sought. Include similar information as to any such proceedings known to be contemplated by governmental authorities.

NONE

9) Third Party Providers

Please provide the name, address, telephone number and email address of each of the following outside providers:

Securities Counsel

Name:
Firm:
Address 1:
Address 2:
Phone:
Email:

Accountant or Auditor

Name:
Firm:
Address 1:
Address 2:
Phone:
Email:

Investor Relations Consultant

Name: _____
Firm: _____
Address 1: _____

Address 2: _____
Phone: _____
Email: _____

Other Service Providers

Provide the name of any other service provider(s), including, counsel, advisor(s) or consultant(s) **that assisted, advised, prepared or provided information with respect to this disclosure statement**, or provided assistance or services to the issuer during the reporting period.

Name: _____
Firm: _____
Nature of Services: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

Name: _____
Firm: _____
Nature of Services: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

1) Issuer Certification

Principal Executive Officer:

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles but having the same responsibilities).

The certifications shall follow the format below:

I, Richard Tang certify that:

1. I have reviewed this Quarterly Report for the three-month period ended December 31, 2019 of Sino American Oil Company;
2. Based on my knowledge, this disclosure statement 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 disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

01/03/2020

Date

/s/ Richard Tang

CEO's Signature

(Digital Signatures should appear as "/s/ [OFFICER NAME]")

Sino American Oil Company.

Quarterly Report

For the 3 months

Ended December 31,

2019

Sino American Oil Company.
Quarterly Report
For the Quarter Ended December 31, 2019

Item 1. Name of Issuer and Address of Executive Offices

Item 2. Shares Outstanding

Item 3. Annual Financial Statements

Unaudited Balance Sheets at December 31 2019 and September 30, 2019

Unaudited Statements of Operations for the 3 months ended December 31, 2019 and 2018

Unaudited Statements of Stockholders Deficit for the 3 months ended December 31, 2019 and 2018

Unaudited Consolidated Statements of Cash Flows for the 3 months ended December 31, 2019 and 2018

Notes to the Unaudited Consolidated Financial Statements

Item 4. Management Discussion and Analysis

Item 5. Legal Proceedings

Item 6. Default on Senior Securities

Item 7. Other Information

Item 8. Exhibits

Item 9. Certifications

Item 1 Name of Issuer and Address of Executive Offices

Sino American Oil Company is a Nevada company incorporated as Raphael Industries Ltd. on October 31, 2005. On November 11, 2010, we changed our name to Sino American Oil Company. We accomplished this by creating a wholly owned subsidiary corporation by the name of Sino American Oil Company, a Nevada corporation and merging it into Raphael Industries Ltd. Raphael Industries Ltd. was the surviving entity. As part of the merger, we changed our name from Raphael Industries Ltd. to Sino American Oil Company. By changing the corporate name in this manner we were not required to obtain shareholder approval to change our name. The new name is intended to reflect our new business direction which is exploration for oil and gas.

In the prior years, we have stated that “the Company is now in the business of exploring lands for oil and gas deposits, and selling them to commodity buyers”. We have now expanded on nature of business of this issuer (the Company), by saying “The Company is not in the business of exploring lands for hydrocarbon deposits, including gas, oil, coal. Clinker, charcoal, methane, LNG, and also any alternative energy properties suitable for energy production” We have updated this statement in the recent months as our 5 years agreement to joint venture with Sentry Petroleum on the Queensland project is near finality, and so the Company is expanding its business to gain opportunities in any viable energy project.

The Company has not generated any revenue to date and consequently its operations are subject to all risks inherent in the establishment of a new business enterprise. Effective with this filing, the Company will not continue to report as “Development Stage” as permitted by recent changes in the ASC’s.

The accompanying financial statements have been prepared by the Company without audit. In the opinion of management, all adjustments (which include only normal recurring adjustments) necessary to present fairly the financial position, results of operations, and cash flows at Sept 30, 2018, and for all periods presented herein, have been made.

The results of operations for the three months (this quarter) ended December 31, 2019 are not necessarily indicative of the operating results for future periods.

Mr. Hughes was our President from February 2010 until December 19th 2016.

Mr. Richard Tang is our President as of December 19th 2016. Principal Executive Officer, Principal Financial Officer, Principal Accounting Officer, Secretary and Treasurer. Mr. Tang has experience in SEC filings, corporate governance. Richard Tang has experience in analyzing mining logistics, and specifically coal, anthracite, and clinker.

Item 2 Shares outstanding at December 31, 2019

Preferred Series Stock; par value \$0.001

Authorized Shares:	200,000,000
Shares Issued and Outstanding:	None
Freely tradable shares:	0
Total number of beneficial shareholders:	0
Total number of shareholders of record:	0

Common Shares; par value \$0.0001

Authorized Shares:	550,000,000
Shares Issued and Outstanding:	193,534,500
Freely tradable shares:	924,357
Total number of beneficial shareholders:	1
Total number of shareholders of record:	78

Item 3 Unaudited Financial Statements

Unaudited Balance Sheets Dec 31, 2019 & Sept 2019	F-1
Unaudited Statements of Operations for the 3 months ended Dec 31 2019 & Sep 30 2019	F-2
Unaudited Statements of Stockholders Deficit for the 3 months ended Dec 31, 2019 & Sept 30 2019	F-3
Unaudited Statements of Cash Flows for the 3 months ended Dec 31, 2019 & Sept 30 2019	F-4
Footnotes to the Statements of Dec 31, 2019	F-5 to F-10

SINO AMERICAN OIL COMPANY
BALANCE SHEET
(Unaudited)

	<u>Sept 30, 2019</u>	<u>Dec 31, 2019</u>
<u>ASSETS</u>		
Current assets:		
Cash	\$ -	\$ -
Off-balance sheet assets	1,000,000	1,000,000
Total current assets	1,000,000	1,000,000
Fixed and intangible assets:		
Website and website development	1,010	1,010
Marketing credits for Press Releases	2,000	2,000
Percana Mining Shares (valued \$1,550,000)	1,550,000	1,550,000
Fixed and intangible assets, net		
Total assets	\$ 2,553,010	\$ 2,553,010
<u>LIABILITIES AND STOCKHOLDERS DEFICIT</u>		
Current liabilities:		
Bank overdraft	\$ -	\$ -
Accounts payable and accrued expenses (TA fees and filing fees)	6,573	1,000
Accrued interest	-	-
Notes payable - related parties		
Loans from officer		
Total current liabilities	6,573	1,000
Total liabilities		
Commitments and contingencies	-	-
Stockholders' deficit		
Common stock - \$0.0001 par value, authorized - 550,000,000 shares; issued and outstanding - 193,534,500 and 193,534,500 shares, respectively	19,353	19,353
Additional paid-in capital	3,447,726	3,447,726
Accumulated deficit	(920,642)	(915,069)
Total liabilities and stockholders' deficit	\$ 2,553,010	\$ 2,553,010

See accompanying notes to the consolidated financial statements

SINO AMERICAN OIL COMPANY.
STATEMENTS OF OPERATIONS
(Unaudited)

	For the 3 months ended	
	Dec 31, 2019	Dec 31, 2018
Revenues	\$ -	\$ -
Cost of sales	-	-
Gross profit	-	-
Operating expenses:		
Selling expenses	-	-
General and administrative	1,000	
Total operating expenses		
Loss from operations	(1,000)	
Other Income / (Expense):		
Payroll loans (expense)		
Total other expenses	-	-
Net loss applicable to common stock holders	(1,000)	\$
Per share data		
Net Loss per share - basic and diluted	\$ (0.00)	\$ (0.00)
Weighted average number of		
shares outstanding- basic and diluted	193,534,500	193534500
See accompanying notes to the consolidated financial statements		

SINO AMERICAN OIL COMPANY.
STATEMENTS OF STOCKHOLDERS' DEFICIT

	(Unaudited) Common Stock (\$0.0001 par value)		Additional Paid-In Capital	Accumulated Deficit	Total Stockholders' Equity/Deficit
	Shares	Amount			
<u>Balance, FYE Sept 30, 2012</u>	43,534,500	\$ 4,353	\$ 1,318,248	\$ (560,383)	\$ 762,218
Net loss	-	-	-	(120,000)	(120,000)
<u>Balance, FYE Sept 30, 2013</u>	43,534,500	\$ 4,353	\$ 1,668,694	\$ (680,383)	\$ 992,664
Net loss	-	-	-	(89,230)	(89,230)
<u>Balance, Year Ended Sept 30, 2014</u>	43,534,500	\$ 4,353	\$ 1,668,694	\$ (769,613)	\$ 903,434
Net loss					
<u>Balance, Year Ended Sept 30, 2015</u>	43,534,500	\$ 4,353	\$ 1,848,694	\$ (769,613)	\$ 1,083,434
Net loss					
<u>Balance, Year Ended Sept 30, 2016</u>	43,534,500	\$ 4,353	\$ 3,447,726	\$ (769,613)	\$ 2,682,466
Net loss					
<u>Balance, Year Ended Sept 30, 2017</u>	193,534,500	\$ 19,353	\$ 3,447,726	\$ (799,461)	\$ 2,675,042
Net loss				(165,640)	
<u>Balance, Year Ended Sept 30, 2018</u>	193,534,500	\$ 19,353	\$ 3,447,726	\$ (965,101)	\$ 2,551,010
Net loss				(44,459)	
<u>Balance, Year Ended Sept 30, 2019</u>	193,534,500	\$ 19,353	\$ 3,447,726	\$ (920,642)	\$ 2,553,010
Net loss					
<u>Balance, 3 months Ended Dec 31, 2019</u>	193,534,500	\$ 19,353	\$ 3,447,726	\$ (915,069)	\$ 2,553,010

SINO AMERICAN OIL COMPANY
. STATEMENTS OF CASH FLOWS
(Unaudited)

	Years Ended	
	Dec 31, 2019	Dec 31, 2018
Cash flows from operating activities:		
Net loss	\$	\$
Adjustments to reconcile net loss to net cash used in operating activities:		
Depreciation and amortization	-	
Changes in operating asset and liability account balances:		
Prepaid expenses		-
Accounts payable and accrued expenses	1,000	
Total adjustments	-	-
Net cash provided (used) in operating activities	-	-
Cash flows from investing activities		
Net cash used in investing activities		-
Cash flows from financing activities:		
Cash overdraft	-	-
Net cash provided by financing activities	-	-
Net increase (decrease) in cash		-
Cash at beginning of period		
Cash at end of period	\$ 0	\$ 0
Supplemental Schedule of Cash Flow Information:		
Cash paid for interest	\$ -	\$ -
Cash paid for income taxes	\$ -	\$ -
Supplemental Schedules of Noncash Investing and Financing Activities:		
Conversion of notes payable and accrued interest into common stock	\$ -	\$ -
Common stock issued for services	\$ -	\$ -

See accompanying notes to the consolidated financial statements

SINO AMERICAN OIL COMPANY
Notes to the Financial Statements
December 31, 2018 and
2019(Unaudited)

1. NATURE OF OPERATIONS

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

The company has re-domesticated its corporate status from Nevada state to Wyoming State on or about August 2018.

The financial statements are prepared in accordance with generally accepted accounting principles in the United States on a going concern basis which contemplates the realization of assets and discharge of liabilities and commitments in the normal course of business. To date the Company has funded operations through the issuance of capital stock and the limited generation of revenues. The Company has no operating history in its anticipated business direction, has not generated revenues from such operations, and may require additional capital requirements. As at December 31, 2019, the Company has an accumulated deficit of

(915,069). These factors raise substantial doubt about the Company’s ability to continue as a going concern. These financial statements do not include any adjustments that might result from the outcome of this uncertainty.

\$1,000,000 was invested to Sentry Petroleum Ltd, and is an off-balance activity, meaning it is an investment asset that is not deemed in control by the Company. This is noted in all of the financial statements in this document.

Management’s plan is to continue raising additional funds through future equity or debt financings, as needed, until it can generate sufficient revenues to maintain sustainable profitable operations. The Company has sufficient capital to maintain operations for the next 12 months. The Management’s plan is to expect activity and reports from its \$1,000,000 investment into Sentry Petroleum LTD..

Management’s plan is to pursue exploration of all hydrocarbon related sites. It has a vested ~~interest (equity) in a Peruvian coal mine in Trujillo Peru.~~

2. GOING CONCERN

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. In view of these matters, the Company’s ability to continue as a going concern is dependent upon the continued financial support from its management, its ability to identify future investment opportunities and obtain the necessary debt or equity financing, and its ability to grow operations and to achieve a level of profitability. The Company intends on financing its future development activities and its working capital needs largely from the sale of public equity securities with some additional funding from other traditional financing sources, including term notes and proceeds from sub-licensing agreements, or selling products from fruitful drill oil deposits sold to operators; but until such time that funds provided by operations are sufficient to fund working capital requirements. However, there can be no assurance that these arrangements will be sufficient to fund its ongoing capital expenditures, working capital, and other cash requirements. The outcome of these matters cannot be predicted at this time. These factors raise substantial doubt regarding the Company’s ability to continue as a going concern. The financial statements of the Company do not include any adjustments relating to the recoverability and classification of recorded assets, or the amounts and classifications of liabilities that might be necessary should the Company be unable to continue as a going concern.

Sino American Oil Company is a Nevada company incorporated as Raphael Industries Ltd. on October 31, 2005.

On November 11, 2010, we changed our name to Sino American Oil Company. We accomplished this by creating a wholly owned subsidiary corporation by the name of Sino American Oil Company, a Nevada corporation and merging it into Raphael Industries Ltd. Raphael Industries Ltd. was the surviving entity. As part of the merger, we changed our name from Raphael Industries Ltd. to Sino American Oil Company. By changing the corporate name in this manner we were not required to obtain shareholder approval to change our name. The new name is intended to reflect our new

business direction which is exploration for oil and gas.

We are an oil and gas exploration stage company. Since our change of business direction we have had no revenues and have been issued a going concern opinion from our auditors. Our registered office and agent for service is located at 2123 Pioneer Avenue, Cheyenne, Wyoming, 82001 and we maintain a corporate office at #40875 – 1574 Gulf Rd, Point Roberts, WA, 98281. Our telephone 1-360-361-8066, and our corporate website is www.sinoamericanoil.com. We have another website domain www.oily.website as well.

The Company is engaged in the development, sales and exploration of hydrocarbon energy. Oil, shale, methane, coal, coalbed methane, petroleum, refined crude oil, diesel, petroleum, gasoline, greases; and the import and export of such commodities. It aims to generate revenue by acquiring and/or developing properties that have hydrocarbon reserves, or reselling other land's and company's reserves, and brokering import and export deals for the above aforementioned commodities.

The Company has engaged with a third party company by way of joint-venture, where the Company is allowed to explore the field of leased land in Queensland Australia. This project has been started in the calendar year of 2010. Five years have past and both companies (the Company and the third party company) has surveyed and has conducted tests of presence or non-presence of significant oil reserves.

The joint venture duration and written agreement was for 5 years. The Company has devoted no time this year on the Queensland discovery, and is pursuing other hydrocarbon energy sources for extraction, export and reselling.

The nature of business has expanded from being just an exploration company that is specifically for 1 parcel of land, to be more inclusive to solicit and obtain more leases from all parts of the world.

It has started to analyze a property in Peru, through the experience of a third-party investor. The Company is proceeding to assume the equity of the third party investor of the potential hydrocarbon property in Peru.

The nature of business has expanded from being just an exploration company that is specifically for 1 parcel of land, to be more inclusive to solicit and obtain more leases from all parts of the world.

It has started to analyze a property in Peru, through the experience of a third-party investor. The Company is proceeding to assume the equity of the third party investor of the potential hydrocarbon property in Peru.

As of September 5 2016, in the last quarter of the fiscal year end of 2016, the Company has purchased the equity of a third-party person's common shares of the private company, Percana Mining Company, which is an exploration company in Peru, and promissory notes of a publicly traded company relating to the Peruvian coal mine. The purchase is to gain equity in potential producing coal mines, which is in line with the strategy of the Company's business. This has been added to the asset line under "fixed assets and intangible assets" and also added to the addition paid-in capital lines. Comparatively to the current assets, this is considered to be a significant addition to the balance sheet as it doubles the equity.

Ronald Hughes has resigned as officer as of December 19 2016.

Richard Tang has been appointed on December 19 2016, and has been issued 150,000,000 in consideration of adding the equity of the Peruvian coal mine.

The Company has paid for expenses relating to its on-going concern, such as paying for entity fees, the Transfer Agent, and the fees pertaining to re-domestication, and various regulatory activities. It has marketing aspirations to attract more interest in the company. After FYE 2018 the company has been looking for a candidate to fill the role of business developer.

3.SUMMARY OF SIGNIFICANT ACCOUNTINGPOLICIES

Basis of Presentation

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in the United States of America and are presented in US dollars.

Cash and Cash Equivalents

For purposes of Statements of Cash Flows, the Company considers all highly liquid debt instruments purchased with a maturity date of three months or less to be cash equivalents.

Use of Estimates

The preparation of financial statements in conformity with US GAAP 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. The Company regularly evaluates estimates and assumptions related to the deferred income tax asset valuation allowances. The Company bases its estimates and assumptions on current facts, historical experience and various other factors that it believes to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities and the accrual of costs and expenses that are not readily apparent from other sources. The actual results experienced by the Company may differ materially and adversely from the Company's estimates. To the extent there are material differences between the estimates and the actual results, future results of operations will be affected. Included in these estimates are assumptions about collection of accounts receivable, impairment of intangibles, useful life of property and equipment, stock-based compensation, beneficial conversion of convertible notes payable, deferred income tax asset valuation allowances, and valuation of derivative liabilities.

Foreign Currency Translation

The financial statements are presented in United States dollars. In accordance with ASC-830, "Foreign Currency Matters", foreign denominated monetary assets and liabilities are translated into their United States dollar equivalents using foreign exchange rates which prevailed at the balance sheet date. Non-monetary assets and liabilities are translated at the exchange rates prevailing on the transaction date. Revenue and expenses are translated at average rates of exchange during the period. Gains or losses resulting from foreign currency transactions are included in results of operations.

Fair Value of Financial Instruments

The carrying value of cash, accounts payable and accrued liabilities, loans from related party and loan payable approximates their fair value because of the short maturity of these instruments. Unless otherwise noted, it is management's opinion the Company is not exposed to significant interest, currency or credit risks arising from these financial instruments.

Income Taxes

The Company follows the liability method of accounting for income taxes. Under this method, deferred income tax assets and liabilities are recognized for the estimated tax consequences attributable to differences between the financial statement carrying values and their respective income tax basis (temporary differences). The effect on deferred income tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. At Sept 30, 2013, a full-deferred tax asset valuation allowance has been provided and no deferred tax asset has been recorded.

Basic and Diluted Loss Per Share

The Company computes loss per share in accordance with ASC-260, "Earnings per Share" which requires presentation of both basic and diluted earnings per share on the face of the statement of operations. Basic loss per share is computed by dividing net loss available to common shareholders by the weighted average number of outstanding common shares during the period. Diluted loss per share gives effect to all dilutive potential common shares outstanding during the period. Dilutive loss per share excludes all potential common shares if their effect is anti-dilutive.

The Company has no potential dilutive instruments and accordingly basic loss and diluted loss per share are equal.

Long-Lived Assets

The Company has adopted ASC-360, "Property, Plant and Equipment" which requires that long-lived assets and certain identifiable intangibles held and used by the Company be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Events relating to recoverability may include significant unfavorable changes in business conditions, recurring losses, or a forecasted inability to achieve break-even operating results over an extended period. The Company evaluates the recoverability of long-lived assets based upon forecasted undiscounted cash flows. Should impairment in value be indicated, the carrying value of

intangible assets will be adjusted, based on estimates of future discounted cash flows resulting from the use and ultimate disposition of the asset. ASC-360 also requires assets to be disposed of be reported at the lower of the carrying amount or the fair value less costs to sell.

The long lived assets include equity in Percana Mining Company, passed onto the Company by Richard Tang on September 5th 2016. The equity is by form of shares in the private company that is developing an anthracite coal mine.

It also has given a \$1,000,000 amount to Sentry petroleum for the development of an Australian oil and gas site in 2010.

Research and Development

The Company accounts for research and development costs in accordance with the ASC-730, "Research and Development". Under ASC-730, all research and development costs must be charged to expense as incurred. Accordingly, internal research and development costs are expensed as incurred. Third-party research and developments costs are expensed when the contracted work has been performed or as milestone results have been achieved. Company-sponsored research and development costs related to both present and future products are expensed in the period incurred. The Company incurred research and development expenditures of \$0 for the periods ended September 30, 2019 and 2018.

The Company has received free research reports of the Peruvian coal mine, such as a technical report of the land in Trujillo and also some VES Sounding reports. It has also gotten marketing leads and research invitations to join a coal and anthracite forum and convention hosted China on May through June of 2019.

Concentrations of Credit Risk

Financial instruments and related items, which potentially subject the Company to concentrations of credit risk, consist primarily of cash and cash equivalents. At Sept 30, 2017, the Company has cash in the amount of \$0. A promissory note was cashed in to pay for expenses that needed to be paid, of this cash, all of it, \$49,032 of cash was used for the entity registration and to pay for administrative expenses. The Company places its cash and temporary cash investments with credit quality institutions.

The Company had opened a new bank account because the account that was used was closed due to inactivity.

Revenue Recognition

The Company will recognize revenue in accordance with ASC-605, "Revenue Recognition," which requires that four basic criteria must be met before revenue can be recognized: (1) persuasive evidence of an arrangement exists; (2) delivery has occurred; (3) the selling price is fixed and determinable; and (4) collectability is reasonably assured. Determination of criteria (3) and (4) are based on management's judgments regarding the fixed nature of the selling prices of the products delivered and the collectability of those amounts.

Provisions for discounts and rebates to customers, estimated returns and allowances, and other adjustments are provided for in the same period the related sales are recorded. The Company will defer any revenue for which the product has not been delivered or is subject to refund until such time that the Company and the customer jointly determine that the product has been delivered or no refund will be required.

Advertising

The Company follows the policy of charging the costs of advertising to expenses incurred. The Company incurred \$0 in advertising costs during the periods ended Sept 30, 2019 and 2018. It has however assumed \$2,000 of donated credits towards Press Release dissemination with a PR service, and it is booked as an asset for this fiscal year end 2019.

Stock-based Compensation

A compensation by way of stock was given to Richard Tang. 150,000,000 common shares of the Company was issued to Richard Tang on January 23rd 2017 for the consideration of him given the Company equity of Percana Mining Company. It was a substantial amount of equity with valuation of \$1.599Million.

None reported for this and the previous fiscal years of 2019 nor 2018.

None reported for this quarter, meaning between October 1st and December 31 2019, inclusive

4. EQUITY

Equity consists of the following:

- **Common Stock** Par value \$0.001 per share
550,000,000 Authorized
- **Preferred Stock** none

Common Stock

As of the quarter ending December 31, 2019, there are 193,534,500 of common stock issued and outstanding.
As of the FYE Sept 30, 2019, there are 193,534,500 of common stock issued and outstanding

Preferred Stock

None

5. LOANS PAYABLE

None. The management of the Company has forgiven its year of compensatory payroll in light of the cash-reserves and the inability of the Company to pay. It is treated as an off-balance goodwill.

6. RELATED PARTY TRANSACTIONS

As of Dec 31, 2019, the Sentry Petroleum Company, owes the Company \$1,000,000 and is posted as a off-balance sheet loan.

A significant transaction occurred on September 5, 2016 whereby the Company has acquired sizeable percentage ownership of a private and public company's equity that is involved with a anthracite coal mine in Trujilo Peru. The transaction is worth approximately \$1.599 million.

In 2017, of the \$1.599 of equity referenced in the equity, \$49,032 was sold to pay for bills, namely the Transfer Agent, registered agent, state incorporation, and state redomestication (merger continuance from Nevada to Wyoming), and arrears and accumulated penalties that has only been recognized in 2017.

This 3 month quarter, The President has paid \$1,000 towards arrears with the Transfer Agent, and it is a necessary expense, otherwise there would be no transfer agent on file.

7. CONTINGENCY

Not applicable

9. SUBSEQUENT EVENTS

The Company has determined the following material subsequent events up to and including the date of the issuance of these financial statements that warrant disclosure or recognition in the financial statements.

No subsequent events were eventful.

Item 4 Management Discussions and Analysis

THE FOLLOWING ANALYSIS OF THE RESULTS OF OPERATIONS AND FINANCIAL CONDITION OF THE COMPANY SHOULD BE READ IN CONJUNCTION WITH THE CONSOLIDATED FINANCIAL STATEMENTS, INCLUDING THE NOTES THERETO OF THE COMPANY, CONTAINED ELSEWHERE IN THIS REPORT.

Forward-looking statements in this report may prove to be materially inaccurate. In addition to historical information, this report contains forward-looking information that involves risks and uncertainties. The words "may", "will", "expect", "anticipate", "continue", "estimate", "project", "intend" and similar expressions are intended to identify forward-looking statements. Actual results may differ materially from those included within the forward-looking statements as a result of factors, including the risks described above and factors described elsewhere in this report.

Strategy

Our goal is to be an oil and gas producer, and sell our hydrocarbon / petroleum products to the commodity platforms around the world.

Our overall strategy utilizes our core competencies in the design, deployment and management , and the quality of the projects that we have engaged in. We have been surveying and exploring the fields leased by Sentry Petroleum company, in Queensland Australia.

The Company has engaged with Sentry Petroleum company by way of joint-venture, where the Company is allowed to explore the field of leased land in Queensland Australia. This project has been started in the calendar year of 2010. Five years have past and both companies (the Company and the third party company) has surveyed and has conducted tests of presence or non-presence of significant oil reserves.

The Company is engaged in the development, sales and exploration of hydrocarbon energy. Oil, shale, methane, coal, coalbed methane, petroleum, refined crude oil, diesel, petroleum, gasoline, greases; and the import and export of such commodities. It aims to generate revenue by acquiring and/or developing properties that have hydrocarbon reserves, or reselling other land's and company's reserves, and brokering import and export deals for the above aforementioned commodities.

The joint venture duration and written agreement was for 5 years. The Company has devoted no time this year on the Queensland discovery, and is pursuing other hydrocarbon energy sources for extraction, export and reselling.

The nature of business has expanded from being just an exploration company that is specifically for 1 parcel of land, to be more inclusive to solicit and obtain more leases from all parts of the world.

It has started to analyze a property in Peru, through the experience of a third-party investor. The Company is proceeding to assume the equity of the third party investor of the potential hydrocarbon property in Peru.

On September 5 2016, in the last quarter of the fiscal year end of 2016, the Company has purchased the equity of a third-party person's common shares of the private company, Percana Mining Company, which is an exploration company in Peru, and promissory notes of a publicly traded company relating to the Peruvian coal mine. The purchase is to gain equity in potential producing coal mines, which is in line with the strategy of the Company's business. The purchase is considered large for the Company since it adds \$1.599Million of equity to the balance sheet.

The Company is spreading its business scope to all parts of the world, and its strategy is to acquire as many good-valued sites for development.

The Company is actively searching for a business development manager as of December 2019.

SIGNIFICANT ACCOUNTING POLICIES

A summary of significant accounting policies is included in Note 3 to the unaudited consolidated

financial statements included in the Company's Financial Statements for the year ended Sept 30, 2018 attached hereto. Management believes that the application of these policies on a consistent basis enables the Company to provide useful and reliable financial information about the company's operating results and financial condition.

Results of operations

Three months ended Between October 1st, 2019 and December 31st, 2019.

Revenue and Cost of Sales

During the three months ended (between October 1st 2019 and December 31, 2019), the Company did not record sales due to the fact that the Company has been substantially funded by the director, and the director has been devoting his efforts on acquisitions rather than sales.

The 5 year horizon plan of exploring the Queensland properties (for shale deposits and coalbed methane) has lapsed and has not given any profit or revenue yields.

During the three months ended Dec 31, 2019 (Activity between October 1st 2019 to December 31 2019), the Company recorded Cost of Sales expenses of \$0 and \$0 respectively, for cost of retaining the dedicated time towards the projects.

Selling, general and administrative expenses

General and administrative expenses consist primarily of consulting compensation and expenses for executive, administrative and operations, including legal and accounting fees, and facility and office-related costs such as Internet and web hosting, and depreciation expense.

For the three months ended December 31, 2019 (October 1 2019 to Dec 31 2019), the Company recorded cash expenses of \$1,000 and professional services of \$0 (the annual salary of \$60,000 was forfeited/forgiven due to the cash-strap). The actual cash expense exceeded the actual cash on hand, and the balance, and was paid by the President, amounting to \$1,000. The administrative expenses were necessary to keep the state level corporate files from being in ‘revoked’ status. The expenses could not be ignored or belayed any longer.

Interest Expense

For the three months ended December 31, 2019 (October 1 2019 to Dec 31 2019), the Company recorded interest expense of \$0 and \$0 , respectively. This is a reclassification from the way SG&A was previously reported.

Net Loss

For the three months ended December 31, 2019 (October 1 2019 to Dec 31 2019), the Company had a loss of \$1,000.

Income Taxes

No provision for federal and state income taxes has been recorded as the Company incurred net operating losses since inception. The net operating losses will be available to offset any future taxable income. Given the Company's operating history, losses incurred to date and the difficulty in accurately forecasting future results, management does not believe that the realization of the potential future benefits of these carry forwards meets the criteria for recognition of a deferred tax asset required by generally accepted accounting principles. Accordingly, a full 100% valuation allowance has been provided.

Cash and cash equivalents were \$0 at December 31, 2019.

The Company had no capital expenditures during the three months ended Dec 30, 2019 (between October 1 2019 to Dec 31 2019).

During the year ended Sept 30, 2016 and 2015, the Company issued the following shares of common stock:

150,000,000 common shares, constituting 77.50% beneficial ownership, to Richard Tang, on January 23rd 2017.

No more shares have been issued since then.

Item 5. Legal proceedings

None

Item 6. Defaults upon senior securities

None

Item 7. Other information

None

Item 8. Exhibits

None

Certification of Chief Executive Officer
Item 9.1

I, Richard Tang, certify that:

1. I have reviewed this Quarterly Disclosure Statement of Sino American Oil Company.;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of 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 disclosure statement;and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for the periods presented in this disclosure statement.

January 3rd, 2020

/s/ Richard Tang
Chief Executive Officer

Certification of Chief Financial Officer
Item 9.2

I, Richard Tang, certify that:

1. I have reviewed this Quarterly report Disclosure Statement of Sino American Oil Company .;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of 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 disclosure statement;and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for the periods presented in this disclosure statement.

January 3rd , 2020

/s/ Richard Tang
Chief Financial Officer

10) Issuer Certification

Principal Executive Officer:

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles but having the same responsibilities).

The certifications shall follow the format below:

I, Richard Tang certify that:

1. I have reviewed this Quarterly Report for the three months ended December 31, 2019 (October 1st to Dec 31 2019) of Sino American Oil Company;
2. Based on my knowledge, this disclosure statement 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 disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

1/03/2020

Date

/s/ Richard Tang

CEO's Signature

(Digital Signatures should appear as "/s/ [OFFICER NAME]")

Principal Financial Officer:

I, Richard Tang, certify that:

1. I have reviewed this Quarterly Report for the three months ended December 31, 2019 (October 1st to Dec 31 2019) of Sino American Oil Company;
2. Based on my knowledge, this disclosure statement 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 disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

1/03/2020

Date

/s/ Richard Tang

CFO's Signature

(Digital Signatures should appear as "/s/ [OFFICER NAME]")