SECURITIES AND EXCHANGE COMMISSION

FORM 10-Q

Quarterly report pursuant to sections 13 or 15(d)

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Puissant Industries, Inc.

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

FORM 10-Q

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

For the quarterly period ended **March 31, 2013**

☐ **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: **333-174222**

Puissant Industries, Inc.

(Exact name of Registrant as specified in its charter)

Florida	**27-0543309**
(State of incorporation)	(IRS Employer ID Number)

520 Whitley Street, London, Kentucky 40743
(Address of principal executive offices)

Telephone (606) 864-3161
(Registrant's telephone number)

Not Applicable
(Former name, former address and former fiscal year, if changed since last report)

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

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

Large accelerated filer	☐	**Accelerated filer**	☐

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Non-accelerated filer (Do not check if a smaller reporting company)	☐	**Smaller reporting company**	☒

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

As of March 31, 2013, there were 6,644,200 shares of common stock, par value $0.001 per share, outstanding.

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TABLE OF CONTENTS

		Page
PART I FINANCIAL INFORMATION		
Item 1.	Financial Statements	F-1
	Consolidated Statements of Financial Condition at March 31, 2013 (unaudited) and December 31, 2012	F-1
	Consolidated Statements of Operations for the Three month periods ended March 30, 2013 and 2012 (unaudited)	F-2
	Consolidated Statements of Changes in Stockholders' Equity for the Three month period ended March 31, 2013 and the year ended December 31, 2012	F-3
	Consolidated Statements of Cash Flows for the Three month periods ended March 31, 2013 and 2012 (unaudited)	F-4
	Notes to consolidated financial statements	F-5
Item 1A.	Risk Factors	3
Item 2.	Management's Discussion and Analysis of Financial Condition and Results of Operations	3
Item 3.	Quantitative and Qualitative Disclosures About Market Risk	7
Item 4.	Controls and Procedures	7
PART II		
Item 1.	Legal Proceedings	8
Item 2.	Unregistered Sales of Equity Securities and Use of Proceeds	8
Item 3.	Defaults Upon Senior Securities	8
Item 4.	Mine Safety Disclosures	8
Item 5.	Other Information	8
Item 6.	Exhibits	9
Signatures		10

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PART 1 - FINANCIAL INFORMATION

Item 1. Financial Statements

Puissant Industries, Inc.
Consolidated Statements of Financial Condition

		March 31, 2013		December 31, 2012
		(Unaudited)		
ASSETS				
Current assets				
Cash	$	17,779	$	20,625
Accounts receivable		50,440		48,183
Prepaid expenses		253,333		310,000
Total current assets		321,552		378,808
Properties and equipment at cost, based on successful efforts method:				
Producing oil and natural gas properties		431,455		343,875
Non-producing oil and natural gas properties		70,021		56,521
		501,476		400,396
Less: accumulated depreciation and depletion		40,307		30,908
		461,169		369,488
Net properties and equipment				
Total assets	$	782,721	$	748,296
LIABILITIES AND STOCKHOLDERS' EQUITY				
Current liabilities				
Accounts and accrued expenses payable	$	158,179	$	30,778
Notes payable, current portion		3,913		3,845
Due related parties		4,000		4,000
Total current liabilities		166,092		38,623
Long-term debt		-		-
Bonds payable - related parties		28,000		28,000
Notes payable, less current portion		40,492		41,495
Total liabilities		234,584		108,118
Stockholders' equity				
Preferred stock, $0.001 par value; 10,000,000 authorized, none outstanding at March 31, 2013				
Common stock, $0.001 par value; 90,000,000 shares authorized, 6,644,200 issued and outstanding at March 31, 2013 and December 31, 2012, respectively		6,644		6,644
Paid-in capital		885,097		885,097
Accumulated deficit		(343,604)		(251,563)
Total stockholders' equity		548,137		640,178
Total liabilities and stockholders' equity	$	782,721	$	748,296

The accompanying footnotes are an integral part of these financial statements.

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Puissant Industries, Inc.
Consolidated Statements of Operations

	Three Months Ended March 31,	
	2013	**2012**
	(Unaudited)	**(Unaudited)**
Revenues:		
Oil and gas production	$ 101,385	$ 116,840
Royalty income	9,562	-
	110,947	116,840
Costs and Expenses		
Lease operating expenses	16,535	90,895
Administrative expenses	174,780	79,813
Depreciation and depletion	7,283	-
Total costs and expenses	198,598	170,708
Net loss loss from operations	(87,651)	(53,868)
Other income (expense)		
Interest expense	(4,390)	(1,532)
Total other expenses	(4,390)	(1,532)
Income (loss) before income taxes	(92,041)	(55,400)
Provision for income taxes	-	-
Net income (loss)	$ (92,041)	$ (53,868)
Net loss per weighted share, basic and fully diluted	$ (0.014)	$ (0.009)
Weighted average number of common shares outstanding, basic and fully diluted	6,644,200	5,941,800

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Puissant Industries, Inc.
Consolidated Statements of Changes in Stockholders' Equity
(Unaudited)

	Preferred Stock		Common Stock		Additional Paid-in Capital	Common Stock Subscribed	Accumulated Deficit	Total
	Shares	Amount	Shares	Amount				
Balance, December 31, 2010	-	-	50,000	$ 50	$ 3,191	$ -	$ (245,119)	$(241,878)
Shares issued in connection with conversion of notes payable			128,000	128	63,872			64,000
Shares issued in exchange for land leases			5,200,000	5,200	(5,200)			-
Share issued in exchange for professional services			320,000	320	159,680			160,000
Shares issued for services rendered			80,000	80	39,920			40,000
Sale of common stock for cash			3,800	4	1,896			1,900
Shares issued in exchange for professional services			160,000	160	319,840			320,000
Net income (loss)							37,659	37,659
Balance, December 31, 2011	-	-	5,941,800	5,942	583,199	-	(207,460)	381,681
Shares issued in exchange for professional services			100,000	100	199,900			200,000
Shares issued in connection with purchase of support equipment			410,400	410	102,190			102,600
Shares issued in exchange for warrants			192,000	192	(192)			-
Net income (loss)							(44,103)	(44,103)

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Balance, December 31, 2012	-	-	6,644,200	6,644	885,097	-	(251,563)	640,178
Net income (loss)							(92,041)	(92,041)
Balance, March 31, 2013	-	-	6,644,200	$ 6,644	$ 885,097	$ -	$ (343,604)	$ 548,137

The accompanying footnotes are an integral part of these financial statements.

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Puissant Industries, Inc.
Consolidated Statements of Cash Flows

	Three Months Ended March 31,	
	2013	**2012**
	(Unaudited)	**(Unaudited)**
Cash flows from operations		
Net income (loss)	$ (92,041)	$ (55,400)
Adjustments to reconcile income (loss) to cash provided by (used in) operating activities:		
Depreciation and depletion	7,283	-
Changes in operating assets and liabilities:		
Accounts receivable	(2,257)	(7,562)
Prepaid expenses	56,667	40,000
Accounts and accrued expenses payable	129,517	223
	-	
Net cash provided by (used in) operating activities	99,169	(22,739)
Cash flows from investing activities		
Additions to oil and gas properties	(101,080)	-
Net cash used by financing activities	(101,080)	-
Cash flows from investing activities		
Payment on notes payable	(935)	(9,074)
Proceeds from related party loans, net	-	15,900
Net cash provided by (used in) investing activities	(935)	6,826
Net increase (decrease) in cash	(2,846)	(15,913)
Cash, beginning of period	20,625	26,160
Cash, end of period	$ 17,779	$ 10,247
Supplemental disclosure of cash flow information:		
Cash paid during the period for:		
Income taxes	$ -	$ -
Interest	$ 788	$ 845

The accompanying footnotes are an integral part of these financial statements.

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Puissant Industries, Inc.
Notes to Consolidated Financial Statements
For the Three Months Ended March 31, 2013 and 2012

Note 1—Basis of Presentation

We are providing herein the consolidated interim statements of financial condition of Puissant Industries, Inc. and its subsidiary (collectively the "Company") as of March 31, 2013, and the related consolidated interim statements of operations and cash flows for the three months ended March 31, 2013 and 2012, and the consolidated interim statements of changes in stockholders equity for the three months ended March 31, 2013 and the year ended December 31, 2012. The consolidated interim financial statements presented herein have been prepared pursuant to the rules and regulations of the Securities and Exchange Commission ("SEC"). Certain information and footnote disclosures normally included in the financial statements prepared in accordance with accounting principles generally accepted in the United States of America have been condensed or omitted pursuant to such rules and regulations. The consolidated interim financial statements should be read in conjunction with the Company's financial statements and related notes for the year ended December 31, 2012, which are included in the Company's Form 10-K, as filed with the SEC on April 15, 2013.

The information furnished in this report reflects all adjustments consisting of only normal recurring adjustments, which are in the opinion of management necessary for a fair presentation of results for the interim periods. Prior interim period data has been reclassified to conform to current period presentation. These reclassifications have no effect on previously reported results of operations. The results of operations for the three months ended March 31, 2013 are not necessarily indicative of results that may be expected for the fiscal year ending December 31, 2013.

Note 2—Nature of Operations

Organization

Puissant Industries, Inc. (the "Company") was organized as a Wyoming corporation on July 6, 2009. As of December 31, 2010, the Company was located in Columbia, Kentucky, in Adair County.

The Company is an oil and natural gas exploration, production and development company geographically focused on the onshore United States. The Company currently has 39 wells assigned to it with over 3,905 acres available for drilling and exploration. The Company redomiciled to the state of Florida and changed its name from American Resource Management, Inc. to Puissant Industries, Inc. on March 17, 2011.

The Company owns 100% of ARM Operating Company ("ARM"). ARM was formed on July 12, 2011, primarily to manage all oil and gas properties of the Company, which includes the operation, development, and maintenance of all oil and gas wells, leases, and reserve activities. ARM will be registered as the operator of wells with all relevant governmental agencies, and it will be responsible for maintaining production and maintenance reports for all wells and facilities of the Company.

Accounting period

The Company has adopted an annual accounting period of January through December.

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Note 3—Summary of significant accounting principles

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles (“GAAP’) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities as of the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Estimates particularly significant to the financial statements include the following:

- Estimates of our reserves of oil, natural gas and natural gas liquids ("NGL");
- Future cash flows from oil and gas properties;
- Depreciation, depletion and amortization expense;
- Asset retirement obligations;
- Fair values of derivative instruments;
- Fair values of assets acquired and liabilites assumed from business combinations; and
- Natural gas imbalances.

As fair value is a market-based measurement, it is determined based on the assumptions that market participants would use. These estimates and assumptions are based on management’s best estimates and judgment. Management evaluates its estimates and assumptions on an ongoing basis using historical experience and other factors, including the current economic environment, which management believes to be reasonable under the circumstances. Such estimates and assumptions are adjusted when facts and circumstances dictate. As future events and their effects cannot be determined with precision and actual results could differ from these estimates. Any changes in estimates resulting from continuous changes in the economic environment will be reflected in the financial statements in future periods.

There are numerous uncertainties in estimating the quantity of reserves and in projecting the future rates of production and timing of development expenditures, including future costs to dismantle, dispose and restore our properties. Oil and gas reserve engineering must be recognized as a subjective process of estimating underground accumulations of oil and gas that cannot be measured in an exact way.

Cash and cash equivalents

The Company considers short-term interest bearing investments with initial maturities of three months or less to be cash equivalents. Cash and cash equivalents consist of cash in banks, free credit on investment accounts and money market accounts.

Foreign currency translation

The Company complies with Financial Accounting Standard Board (“FASB”) Accounting Standards Codification (“ASC”) Topic 830, “Foreign Currency Matters.” Monetary items are translated at the exchange rate in effect at the balance sheet date; non-monetary items are translated at historical exchange rates. Income and expense items are translated at the average exchange rate for the year. Transaction gains and losses that arise from exchange rate fluctuations on transactions denominated in a currency other than the functional currency are included in the results of operations as incurred.

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Note 3—Summary of significant accounting principles (continued)

Property and equipment

Property and equipment is stated at cost less accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Repairs and maintenance are expensed as incurred while betterments and improvements are capitalized. When items are sold or retired, the related cost and accumulated depreciation is removed from the accounts and any gain or loss is included in operations.

The Company provides for depreciation and amortization over the following estimated useful lives:

Building	39 years
Land improvements	10 years
Machinery and equipment	5-7 years
Computer equipment	3 years
Office equipment	7 years
Trucks and trailers	5 years

Oil and Gas Properties

Oil and gas investments are accounted for by the successful efforts method of accounting. Accordingly, the costs incurred to acquire property (proved and unproved), all development costs, and successful exploratory costs are capitalized, whereas the costs of unsuccessful exploratory wells are expensed.

Depletion

The provision for depletion of proved oil and gas properties is calculated on the units-of-production method, whereby capitalized costs, as adjusted for future development costs and asset retirement obligations, are amortized over the total estimated proved reserves. The Company calculates depletion on a quarterly basis.

Inventories

Inventories, consisting primarily of tubular goods and other well equipment held for use in the development and production of natural gas and crude oil reserves, are carried at the lower of cost or market, on a first-in first-out basis. Adjustments are made from time to time to recognize, as appropriate, any reductions in value.

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Note 3—Summary of significant accounting principles (continued)

Unproved Properties

Investments in unproved properties are not depleted pending determination of the existence of proved reserves. Unproved properties are assessed periodically to ascertain whether there is a probability of obtaining proved reserves in the future. When it is determined these properties have been promoted to a proved reserve category or there is no longer any probability of obtaining proved reserves from the properties, the costs associated with these properties is transferred into the amortization base to be included in depletion calculations. Unproved properties whose costs are individually significant are assessed individually by considering the primary lease terms of the properties, the holding period of the properties, and geographic and geological data obtained relating to the properties. Where it is not practicable to assess properties individually as their costs are not individually significant, such properties are grouped for purposes of the periodic assessment.

Long-Lived Assets

In accordance with Financial Accounting Standard Board ("FASB") Accounting Standards Codification ("ASC") Topic 360 "Property, Plant, and Equipment," the Company records impairment losses on long-lived assets such as oil and gas properties and equipment used in operations when indicators of impairment are present and the undiscounted cash flows estimated to be generated by those assets are less than the assets' carrying amounts. There was no impairment charges during the three months ended March 31, 2013 and 2012.

Impairment of unproved oil and gas properties are determined by FASB ASC Topic 932, "Extractive Activities—Oil and Gas."

Fair Value of Financial Instruments

The fair values of the Company's assets and liabilities that qualify as financial instruments under FASB ASC Topic 825, "Financial Instruments," approximate their carrying amounts presented in the accompanying balance sheet at March 31, 2013 and December 31, 2012.

Market Risk

Our activities primarily consist of acquiring, owning, enhancing and producing oil and gas properties. The future results of our operations, cash flows and financial condition may be affected by changes in the market price of oil and natural gas. The availability of a ready market for oil and natural gas products in the future will depend on numerous factors beyond our control, including weather, imports, marketing of competitive fuels, proximity and capacity of oil and natural gas pipelines and other transportation facilities, any oversupply or undersupply of oil, natural gas and liquid products, the regulatory environment, the economic environment and, other regional and political events, none of which can be predicted with certainty.

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Note 3—Summary of significant accounting principles (continued)

Oil and Gas Reserve Quantities

Reserves and their relation to estimated future net cash flows impact our depletion and impairment calculations. As a result, adjustments to depletion are made concurrently with changes to reserve estimates. We disclose reserve estimates, and the projected cash flows derived from these reserve estimates, in accordance with SEC guidelines. Our independent engineers will also adhere to the SEC definitions when preparing their reserve reports.

Asset Retirement Obligations

We have significant obligations to plug and abandon oil and natural gas wells and related equipment at the end of oil and natural gas production operations. We incur these liabilities upon acquiring or drilling a well. GAAP requires entities to record the fair value of a liability for an asset retirement obligation ("ARO") in the period in which it is incurred with a corresponding increase in the carrying amount of the related long-lived asset. Over time, changes in the present value of the liability are accreted and expensed. The capitalized asset costs are depleted as a component of the full cost pool. The fair values of additions to the ARO liability are estimated using present value techniques that convert future cash flows to a single discounted amount. Significant inputs to the valuation include estimates of: (i) plug and abandonment costs per well based on existing regulatory requirements; (ii) remaining life per well; (iii) inflation factors; and (iv) a credit-adjusted risk free rate. Future revisions to ARO estimates will impact the present value of existing ARO liabilities and corresponding adjustments will be made to the capitalized asset retirement costs balance. Upon settlement of the liability, we report a gain or loss to the extent the actual costs differ from the recorded liability.

Income Taxes

The Company accounts for income taxes in accordance with FASB ASC Topic 740 "Income Taxes," which requires accounting for deferred income taxes under the asset and liability method. Deferred income tax asset and liabilities are computed for the difference between the financial statement and tax bases of assets and liabilities that will result in taxable or deductible amounts in the future based on the enacted tax laws and rates applicable to the periods in which the differences are expected to affect taxable income. Valuation allowances are established, when necessary, to reduce the deferred income tax assets to the amount expected to be realized.

The determination of the Company's provision for income taxes requires significant judgment, the use of estimates, and the interpretation and application of complex tax laws. Significant judgment is required in assessing the timing and amounts of deductible and taxable items and the probability of sustaining uncertain tax positions. The benefits of uncertain tax positions are recorded in the Company's financial statements only after determining a more-likely-than-not probability that the uncertain tax positions will withstand challenge, if any, from tax authorities. When facts and circumstances change, the Company reassesses these probabilities and records any changes in the financial statements as appropriate. Accrued interest and penalties related to income tax matters are classified as a component of income tax expense.

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Note 3—Summary of significant accounting principles (continued)

Income Taxes (continued)

In accordance with GAAP, the Company is required to determine whether a tax position of the Company is more likely than not to be sustained upon examination by the applicable taxing authority, including resolution of any related appeals or litigation processes, based on the technical merits of the position. The Company files an income tax return in the U.S. federal jurisdiction, and may file income tax returns in various U.S. state and local jurisdictions. The tax benefit to be recognized is measured as the largest amount of benefit that is greater than fifty percent likely of being realized upon ultimate settlement. De-recognition of a tax benefit previously recognized could result in the Company recording a tax liability that would reduce stockholders' equity. This policy also provides guidance on thresholds, measurement, de-recognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition that is intended to provide better financial statement comparability among different entities. It must be applied to all existing tax positions upon initial adoption and the cumulative effect, if any, is to be reported as an adjustment to stockholder's equity as of January 1, 2009. Based on its analysis, the Company has determined that the adoption of this policy did not have a material impact on the Company's financial statements upon adoption. However, management's conclusions regarding this policy may be subject to review and adjustment at a later date based on factors including, but not limited to, on-going analyses of and changes to tax laws, regulations and interpretations thereof.

Interest and Penalty Recognition on Unrecognized Tax Benefits

The Company recognizes interest accrued related to unrecognized tax benefits in interest expense and penalties in operating expenses.

Comprehensive Income

The Company complies with FASB ASC Topic 220, "Comprehensive Income," which establishes rules for the reporting and display of comprehensive income (loss) and its components.

Loss Per Common Share

The Company complies with the accounting and disclosure requirements of FASB ASC 260, "Earnings Per Share." Basic loss per common share is computed by dividing net loss available to common stockholders by the weighted average number of common shares outstanding during the period. Diluted loss per common share incorporates the dilutive effect of common stock equivalents on an average basis during the period.

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Note 3—Summary of significant accounting principles (continued)

Stock-Based Compensation

The Company complies with FASB ASC Topic 718 "Compensation – Stock Compensation," which establishes standards for the accounting for transactions in which an entity exchanges its equity instruments for goods or services. It also addresses transactions in which an entity incurs liabilities in exchange for goods or services that are based on the fair value of the entity's equity instruments or that may be settled by the issuance of those equity instruments. FASB ASC Topic 718 focuses primarily on accounting for transactions in which an entity obtains employee services in share-based payment transactions. FASB ASC Topic 718 requires an entity to measure the cost of employee services received in exchange for an award of equity instruments based on the grant-date fair value of the award (with limited exceptions). That cost will be recognized over the period during which an employee is required to provide service in exchange for the award the requisite service period (usually the vesting period). No compensation costs are recognized for equity instruments for which employees do not render the requisite service. The grant-date fair value of employee share options and similar instruments will be estimated using option-pricing models adjusted for the unique characteristics of those instruments (unless observable market prices for the same or similar instruments are available). If an equity award is modified after the grant date, incremental compensation cost will be recognized in an amount equal to the excess of the fair value of the modified award over the fair value of the original award immediately before the modification. For the three month periods ended March 31, 2013 and 2012, the Company recorded compensation expense of $-0- and $-0-, respectively.

Valuation of Investments in Securities at Fair Value—Definition and Hierarchy

FASB ASC Topic 820 "Fair Value Measurements and Disclosures" provides a framework for measuring fair value under generally accepted accounting principles in the United States and requires expanded disclosures regarding fair value measurements. ASC 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (i.e., the "exit price") in an orderly transaction between market participants at the measurement date.

In determining fair value, the Company uses various valuation approaches. In accordance with GAAP, a fair value hierarchy for inputs is used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are those that market based on market data obtained from sources independent of the Company. Unobservable inputs reflect the Company's assumptions about the inputs market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. FASB ASC Topic 820 establishes a three-tiered fair value hierarchy that prioritizes inputs to valuation techniques used in fair value calculations, as follows:

Level 1 - Valuations based on unadjusted quoted prices in active markets for identical assets or liabilities that the Company has the ability to access. Valuation adjustments and block discounts are not applied to Level 1 securities. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these securities does not entail a significant degree of judgment.

Level 2 - Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.

Level 3 - Valuations based on inputs that are unobservable and significant to the overall fair value measurement.

The availability of valuation techniques and observable inputs can vary from security to security and is affected by a wide variety of factors including, the type of security, whether the security is new and not yet established in the marketplace, and other characteristics particular to the transaction. To the extent that valuation is based on models or inputs that are less observable or unobservable in the market, the determination of fair value requires more judgment. Those estimated values do not necessarily represent the amounts that may be ultimately realized due to the occurrence of future circumstances that cannot be reasonably determined.

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Note 3—Summary of significant accounting principles (continued)

Valuation of Investments in Securities at Fair Value—Definition and Hierarchy (continued)

Because of the inherent uncertainty of valuation, those estimated values may be materially higher or lower than the values that would have been used had a ready market for the securities existed. Accordingly, the degree of judgment exercised by the Company in determining fair value is greatest for securities categorized in Level 3. In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the level in the fair value hierarchy within which the fair value measurement in its entirety falls is determined based on the lowest level input that is significant to the fair value measurement.

Fair value is a market-based measure considered from the perspective of a market participant rather than an entity-specific measure. Therefore, even when market assumptions are not readily available, the Company's own assumptions are set to reflect those that market participants would use in pricing the asset or liability at the measurement date. The Company uses prices and inputs that are current as of the measurement date, including periods of market dislocation. In periods of market dislocation, the observability of prices and inputs may be reduced for many securities. This condition could cause a security to be reclassified to a lower level within the fair value hierarchy.

Valuation Techniques

The Company values investments in securities that are freely tradable and are listed on a national securities exchange or reported on the NASDAQ national market at their last sales price as of the last business day of the year. At March 31, 2013 and 2012, the Company had no investments classified as securities owned on the balance sheet.

Certificate of Deposits

The fair values of the bank certificate of deposits are based on the face value of the certificate of deposits.

Recently Adopted Accounting Pronouncements

In October 2012, the FASB issued ASU No 2012-04, "Technical Corrections and Improvement*s."* This Update makes technical corrections, clarifications, and limited-scope improvements to various Topics throughout the Codification. The changes clarify the Codification or correct unintended application of guidance and are not expected to have a significant impact on current accounting practices. The majority of the amendments in this Update are effective immediately with a few limited scope amendments (mainly related to Plan Accounting) that will be effective for fiscal years beginning after December 15, 2012 for public companies. This guidance had no significant impact on the Company's financials since it was primarily issued to provide corrections and/or clarifications of currently issued guidance.

In January 2013, the FASB issued ASU 2013-01, "Balance Sheet (Topic 210) – Clarifying the Scope of Disclosures about Offsetting Assets and Liabilities." The main purpose of this Update is to clarify that the disclosures regarding offsetting assets and liabilities per ASU 2011-11 apply to derivatives including embedded derivatives, repurchase agreements and reverse repurchase agreements and securities borrowing and lending transactions that are offset or subject to a master netting agreement. Other types of transactions are not impacted. This Update is effective for fiscal years beginning on or after January 1, 2013 and for all interim periods within that fiscal year. The Company does not expect this update to impact the Company's financials since it does not have instruments noted in the update that are offset.

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Note 3—Summary of significant accounting principles (continued)

Recently Adopted Accounting Pronouncements

In February 2013, the FASB issued ASU 2013-02, "Comprehensive Income (Topic 220) – Reporting of Amounts Reclassified Out of Accumulated Other Comprehensive Income." The main purpose of this update is to improve the reporting of reclassifications out of accumulated other comprehensive income. The update requires that the effect of significant reclassifications out of accumulated other comprehensive income be reported on the respective line items in net income if the amount being reclassified in its entirety to net income. Furthermore, information about amounts reclassified out of accumulated other comprehensive income must be shown by component. This update is effective prospectively for reporting periods beginning after December 15, 2012 for public companies. The Company does not expect this update to impact its financials since it does not have any comprehensive income items. However, if any are noted in the future, the appropriate disclosures will be incorporated.

Concentration of Credit Risk

The Company maintains its cash and cash equivalents in bank deposit accounts, which, at times may exceed federally insured limits. The Company has not experienced any losses in such accounts. Management believes the Company is not exposed to any significant credit risk related to cash and cash equivalents.

The Company extends credit, primarily in the form of uncollateralized oil and gas sales to various companies in the oil and gas industry, which results in concentrations of credit risk. Concentrations of credit risk may be affected by changes in economic or other conditions within our industry and may impact our overall credit risk. However, we believe that the risk of these unsecured receivables is mitigated by the size, reputation, and nature of the companies to which we extend credit.

Historically, the Company has sold its oil and natural gas production to a relatively small number of purchasers. We are not dependent upon, or confined to, any one purchaser or small group of purchasers. Due to the nature of oil and natural gas markets and because oil and natural gas are commodities and there are numerous purchasers in the areas in which we sell production, we do not believe the loss of a single purchaser, or more than one purchaser, would materially affect our ability to sell our production.

For the three months ended March 31, 2013 and 2012, revenues from four customers accounted for 100% of oil and gas production revenues.

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Note 4—Convertible Bonds Payable–Related Parties

During April 2012 and September 2012, the Company received $20,000 and $8,000, respectively, of proceeds from the issuance of convertible bonds to related parties. The convertible bonds bear interest at 15% per annum and are due 60 months from the date of the bonds. The bond holder at his sole option may convert all of the principal due into common stock at a price per share of $2.00 per share.

Note 5—Notes Payable – Property and Mineral Rights

On August 1, 2011, the Company entered into a property and mineral and property rights purchase agreement ("Agreement") in exchange for $25,000. The Agreement provided for a $1,000 down payment, with the balance of $24,000 to be paid in twelve monthly payments of approximately $2,077, which includes interest at 7% per annum. The note was paid in full during the year ended December 31, 2012.

On October 13, 2011, the Company entered into an agreement ("Agreement) to acquired property and property and mineral rights, in exchange for $50,000. The Agreement provided for a $500 down payment, with the balance of $49,500 to be paid in 120 payments of approximately $575, which includes interest at 7% per annum.

Maturities for these two notes payable
are as follows at December 31:

2013	2,865
2014	4,100
2015	4,400
2016	4,700
2017	5,000
Thereafter	23,340
	$ 44,405

Note 6—Notes Payable - Shareholders

During the year ended December 31, 2011, the Company borrowed a total of $15,000 from related party shareholders, repaying $11,000 during the year, leaving a balance due of $4,000. These borrowings are non-interest bearing and due on demand.

Note 7—Common Stock

The Company is authorized to issue 90,000,000 shares of common stock with a par value of $0.001. At March 31, 2013 and 2012, 6,644,200 shares were issued and outstanding, respectively.

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Note 8—Preferred Stock

The Company is authorized to issue 10,000,000 of preferred stock with a par value of $0.001. At March 31, 2013 and 2012, no shares were issued or outstanding.

Note 9—Equity

On May 10, 2012, the Company issued 100,000 shares of its $0.001 par value common stock to a professional service organization in exchange for professional services. We valued these shares at $2.00 per share. The shares were deemed to have been issued pursuant to an exemption provided by Section 4(2) of the Act, which exempts from registration "transactions by an issuer not involving any public offering."

On August 15, 2012, the Company issued 192,000 shares of its $0.001 par value common stock in exchange for warrants held by shareholders. The shares were deemed to have been issued pursuant to an exemption provided by Section 4(2) of the Act, which exempts from registration "transactions by an issuer not involving any public offering."

On December 15, 2012, the Company issued a total of 410,400 shares of its $0.001 par value common stock for the purchase of support equipment from three related party companies (136,800 issued to each company). We valued these shares at $0.25 per share. The shares were deemed to have been issued pursuant to an exemption provided by Section 4(2) of the Act, which exempts from registration "transactions by an issuer not involving any public offering."

Note 10—Related Party

During the year ended December 31, 2011, the Company borrowed a total of $15,000 from related party shareholders, repaying $11,000 during the year, leaving a balance due of $4,000. During the nine months ended September 30, 2012, the Company borrowed an additional $20,000 from related party shareholders. These borrowings are non-interest bearing and due on demand.

On December 15, 2012, the Company issued a total of 410,400 shares of its $0.001 par value common stock for the purchase of support equipment from three related party companies. A total of 136,800 shares were issued to each of the following related parties: Sovereign One, Inc., Logos Resources, Inc. and McCrome International, Inc. We valued these shares at $0.25 per share.

The Company is related to several other entities by virtue of common ownership and control, which includes stockholders, employees, attorneys, consultants or companies owned by attorneys, consultants, and family members.

Note 11—Subsequent Events

On April 19, 2013, the Company issued 868,722 shares of its $.001 par value common stock to outside professionals and a corporation for services rendered on behalf of the Company. Also, on April 19, 2013, the Company issued 1,265,083 common stock shares to related parties in settlement of accrued compensation.

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Item 1A. Risk Factors

A Smaller Reporting Company, as defined by Item 10 of Regulation S-K, is not required to provide the information required by this item.

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

As used in this Form 10-Q, references to "we," "our" or "us" refer to Puissant Industries, Inc. unless the context otherwise indicates.

Forward-Looking Statements

The following discussion should be read in conjunction with our financial statements, which are included elsewhere in this Form 10-Q (the "Report"). This Report contains forward-looking statements that relate to future events or our future financial performance. In some cases, you can identify forward-looking statements by terminology such as "may," "should," "expects," "plans," "anticipates," "believes," "estimates," "predicts," "potential" or "continue" or the negative of these terms or other comparable terminology. These statements are only predictions and involve known and unknown risks, uncertainties, and other factors that may cause our or our industry's actual results, levels of activity, performance or achievements to be materially different from any future results, levels of activity, performance or achievements expressed or implied by these forward-looking statements.

While these forward-looking statements, and any assumptions upon which they are based, are made in good faith and reflect our current judgment regarding the direction of our business, actual results will almost always vary, sometimes materially, from any estimates, predictions, projections, assumptions or other future performance suggested herein. Except as required by applicable law, including the securities laws of the United States, we do not intend to update any of the forward-looking statements to conform these statements to actual results.

Corporate History

Corporate Overview.
We were incorporated on July 6, 2009, in the state of Wyoming as American Resource Management, Inc. We changed our domicile to the State of Florida on March 17, 2011 and simultaneously changed our name to Puissant Industries, Inc. Our principal offices are located at 520 Whitley Street, London Kentucky and our telephone number is (606) 864-3161

Business Description.
We are engaged in oil and gas exploration and development activities in fractured formations located in Kentucky.

On or about January 15, 2005, Sovereign One, Inc., a company controlled by Mark Holbrook, McCrome International Inc., a company controlled by Cora J Holbrook and Logos Resources, Inc., a company controlled by Marshall Holbrook entered into an agreement with A.D.I.D. Corporation, a Kentucky corporation controlled by Marshall Holbrook ("A.D.I.D.") whereby A.D.I.D. agreed to acquire oil and gas leases and properties and assign such oil and gas leases and properties as specified by Sovereign One Inc., McCrome International, Inc., and Logos Resources, Inc.

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In exchange for our issuance of an aggregate of 5,250,000 shares of our common stock representing 1,750,000 common shares to each Sovereign One Inc., McCrome International, Inc. and Logos Resources, Inc, A.D.I.D. assigned the following interests to us:

(i) On August 9, 2010, 100% ownership in (a) 34,000 of 2-inch natural gas pipeline and 60,000 feet of 4-inch natural gas pipeline, compressor stations, right of ways and easements located in Clay and Laurel Counties, Kentucky, and (b) 59,000 feet of 2-inch natural gas pipeline and 10,000 feet of 4-inch natural gas pipeline, compressor stations, right of ways and easements located in Whitley County, Kentucky; and (ii) On February 15, 2010, a 100% working interest and an 85% net revenue interests of 39 oil and gas wells and leases (the "Wells") in Kentucky.

The working interest gives us the ability to explore for and to produce and own oil, gas or other minerals from the wells in which we have an interest. As the working interest owner, we bear the exploration, development, and operating costs. The net revenue interest provides us with 85% of the proceeds from any oil and gas production on the Wells after payment of all operating and development costs.

Beginning in the fourth quarter of 2011, we commenced recompletion of old wells by connecting the wells to our existing pipeline. During this period, we located the first purchaser of the natural gas from the recompleted wells, Siminole Energy Services.

In the fourth quarter of 2011, we acquired the surface mineral and property rights to 100 acres and subsurface rights to 175 acres in Clay County Kentucky.

On July 12, 2011, we formed our wholly owned subsidiary, ARM Operating Company ("ARM"), a Kentucky corporation which manages all of our oil and gas properties and oversees the operation, development, and maintenance of all our oil and gas wells, leases, and reserve activities. ARM is registered as the operator of wells with all relevant governmental agencies, and is responsible for maintaining production and maintenance reports for all of our wells and facilities. Our officers and Board of Directors makes all decisions concerning ARM.

Report by Independent Engineering Firm

An independent petroleum-engineering firm provided the following information with respect to the proved reserves attributable to our properties as of December 31, 2012.

		Proved Developed Producing	**Proved Undeveloped**	**Total Proved**
Net Reserves				
Natural Gas	-MMcf	3,004.348	11,839.560	14,843.908
Oil / Condendsate	-Mbbl	39.317	137.606	176.923
Income Data				
Future Gross Revenue	-M$	10,152.982	38,494.999	48,647.980
Deductions	-M$	2,477.669	9,849.277	12,326.946
Future Net Income				
Undiscounted	-M$	7,675.312	28,645.722	36,321.034
Discounted @10% *(Net Present Value)*	**-M$**	**4,402.887**	**13,681.708**	**18,084.595**

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The foregoing estimated proved reserve data was prepared using unweighted average first-day-of-the-month prices for the year ended December 31, 2012. The Securities and Exchange Commission (SEC) pricing guidelines were used to set the oil and gas prices. An oil price of $94.71 per barrel (Bbl) and a gas price of $2.752 per million British Thermal Unit (MMbtu) were used in this study. The prices were adjusted for energy content, price differentials, and other expenses as needed.

Our proved natural gas reserves were 14.843 billion cubic feet (Bcf), or 2.473 million barrels of oil equivalent (BOE) (1Bbl = 6 Mcf basis). The proved oil reserves were .177 million barrels, for a total of 2.650 million barrels of oil equivalent (BOE). The Net Present Value, discounted at 10%, of the estimated future net cash flow before income taxes (PV-10) of our total proved reserves at December 31, 2012 was $18.084 million.

There are many uncertainties inherent in estimating quantities and values of proved reserves and projecting future rates of production and timing of development. The reserve data set forth herein, although prepared by an independent petroleum engineer in a manner customary in the industry, are estimates only, and the actual quantities and values of oil and gas are likely to differ from the estimated amounts set forth herein. In addition, the reserve estimates for our properties will be affected by future changes in sales prices of oil and gas produced. Other than those filed with the SEC, our estimated reserves have not been filed with or included in any reports to any federal agency.

Results of operations

Three-month period ended March 31, 2013 compared to the three-month period ended March 31, 2012

For the three months ended March 31, 2013, we generated total revenues of $110,947, consisting of $101,385 in oil and gas production revenues and $9,562 in royalty related revenues. We reported $116,940 of total revenues for the three-ended March 31, 2012, consisting entirely of oil and gas production revenues. For the three month period ended March 31, 2013 and March 31, 2012, we incurred operating expenses of $198,598 and $170,708, respectively, representing increased expenses of $27,890 or 16%. This increase is primarily attributable to a $94,967 increase in administrative expenses or 55%. Our increase in administrative expenses was offset by a $74,360 decrease in lease operating expenses or 93%.

For the three months ended March 31, 2013, we reported a net loss of $92,041, or 82% of gross revenues. For the three months ended March 31, 2012, we reported a net loss of $55,400, or 47% of gross revenues.

Liquidity

At March 31, 2013, we had total current assets of $321,552 consisting of $17,779 in cash, $50,440 in accounts receivable and $253,333 in prepaid expenses for professional services. Total current liabilities at March 31, 2013 were $166,092, consisting of accounts and accrued expenses payable of $158,179, notes payable - current portion of $40,492 and due to related parties of $4,000. At March 31, 2013, we had positive working capital of $155,460.

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Our material sources and uses of cash for the three months ended March 31, 2013 and 2012 are as follows:

	2013	2012
Cash (used in) operating activities	$ 99,169	$ (22,739)
Proceeds from related party loans, net		15,900
Payments on notes payable	(935)	(9,074)
Pr		
Increase (decrease) in cash	$ (2,846)	$ $(15,913)

Our net loss of $92,041 for the three months ended March 31, 2013 represents an increased net loss of $36,639 compared to the three months ended March 31, 2012. The primary component of our negative operating cash flow for the three months ended March 31, 2013 were our administrative expenses of $174,780, which amount primarily consisted of matters pertaining to the exploitation of our existing properties and continued concentration of our planning efforts in the Appalachian Basin Devonian Shale area.

SIGNIFICANT ACCOUNTING POLICIES

We report revenues and expenses using the accrual method of accounting for financial and tax reporting purposes.

USE OF ESTIMATES

Management uses estimates and assumption in preparing these financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses.

INCOME TAXES

We account for income taxes under ASC 740 “Income Taxes” which codified SFAS 109, “Accounting for Income Taxes” and FIN 48 “Accounting for Uncertainty in Income Taxes – an Interpretation of FASB Statement No. 109.” Under the asset and liability method of ASC 740, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statements carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. Under ASC 740, the effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period the enactment occurs. A valuation allowance is provided for certain deferred tax assets if it is more likely than not that we will not realize tax assets through future operations.

FAIR VALUE OF FINANCIAL INSTRUMENTS

Accounting Standards Codification Topic 820, “Disclosures About Fair Value of Financial Instruments,” requires the Company to disclose, when reasonably attainable, the fair market values of its assets and liabilities, which are deemed to be financial instruments. Our financial instruments consist primarily of cash.

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PER SHARE INFORMATION

We compute net loss per share accordance with FASB ASC 205 “Earnings per Share”. FASB ASC 205 requires presentation of both basic and diluted earnings per share (EPS) on the face of the income statement.

Basic EPS is computed by dividing net loss available to common shareholders (numerator) by the weighted average number of shares outstanding (denominator) during the period. Diluted EPS gives effect to all potentially dilutive common shares outstanding during the period. Diluted EPS excludes all potentially dilutive shares if their effect is anti-dilutive.

STOCK OPTION GRANTS

We have not granted any stock options to our officers and directors since our inception. Upon the further development of our business, we will likely grant options to directors and officers consistent with industry standards for junior oil and gas companies.

Off Balance Sheet Arrangements

We do not have any off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures, or capital resources that are material to investors.

Item 3. Quantitative and Qualitative Disclosures About Market Risk

Inapplicable. We have no market sensitive instruments.

Item 4. Controls and Procedures.

Evaluation of Disclosure Controls and Procedures

As of the end of the period covered by this Report, we conducted an evaluation, under the supervision and with the participation of our Chief Executive Officer and Chief Financial Officer, of our disclosure controls and procedures (as defined in Rules 13a-15(e) and 15d-15(e) under the 1934 Act). Based on this evaluation, the Chief Executive Officer and Chief Financial Officer concluded that our disclosure controls and procedures are not effective to ensure that information required to be disclosed by us in reports that we file or submit under the 1934 Act is recorded, processed, summarized and reported within the time periods specified in the Securities and Exchange Commission rules and forms.

Changes in Internal Control Over Financial Reporting.

There have been no changes in our internal control over financial reporting identified in connection with the evaluation required by paragraph (d) of Rule 240.15d-15 that occurred during our last fiscal quarter that has materially affected, or is reasonable likely to materially affect, our internal control over financial reporting.

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PART II- OTHER INFORMATION

Item 1. Legal Proceedings

None

Item 2. Unregistered Sales of Equity Securities

None

Item 3. Defaults upon Senior Securities

None.

Item 4. Mine Safety Disclosures.

Inapplicable.

Item 5. Other Information.

None.

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Item 6. Exhibits

Exhibit No.	Description
31.1	Rule 13a-14(a)/15d14(a) Certifications of Mark Holbrook Chief Executive Officer and Director (attached hereto)
31.2	Rule 13a-14(a)/15d14(a) Certifications of Cora J. Holbrook, the CFO (attached hereto)
32.1	Section 1350 Certifications of Mark Holbrook, the President, Chief Executive Officer and Director (attached hereto)
32.2	Section 1350 Certifications Cora Holbrook (attached hereto)
101.INS**	XBRL INSTANCE DOCUMENT
101.SCH**	XBRL TAXONOMY EXTENSION SCHEMA
101.CAL**	XBRL TAXONOMY EXTENSION CALCULATION LINKBASE
101.DEF**	XBRL TAXONOMY EXTENSION DEFINITION LINKBASE
101.LAB**	XBRL TAXONOMY EXTENSION LABEL LINKBASE
101.PRE**	XBRL TAXONOMY EXTENSION PRESENTATION LINKBASE

** XBRL (Extensible Business Reporting Language) information is furnished and not filed or a part of a registration statement or prospectus for purposes of Sections 11 or 12 of the Securities Act of 1933, as amended, is deemed not filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and otherwise is not subject to liability under these sections.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Puissant Industries Inc.

Dated: May 16, 2013

By: */s/ Mark Holbrook*
Name Mark Holbrook
Title: Chief Executive Officer

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EXHIBIT 31.1

SARBANES-OXLEY SECTION 302(a) CERTIFICATION

I, **Mark Holbrook**, certify that:

1. I have reviewed this **Form 10-Q for the period ending March 31, 2013 of Puissant Industries 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 and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under 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 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 or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: May 16, 2013

/s/ Mark Holbrook
Mark Holbrook
Principal Executive Officer

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EXHIBIT 31.2

SARBANES-OXLEY SECTION 302(a) CERTIFICATION

I, **Cora J. Holbrook**, certify that:

1. I have reviewed this **Form 10-Q for the period ending March 31, 2013 of Puissant Industries, 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 and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

    a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

    b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under 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 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 or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

    b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: May 16, 2013

/s/ Cora J. Holbrook
Cora J. Holbrook
Principal Financial Officer

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EXHIBIT 32.1

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

In connection with the Quarterly Report of **Puissant Industries, Inc.** (the "Company") on Form 10-Q for the period ended March 31, 2013 as filed with the Securities and Exchange Commission on the date hereof (the "report"), I, **Mark Holbrook**, Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

(1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in this Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated this 16th of May, 2013

/s/ Mark Holbrook
Mark Holbrook
Chief Executive Officer

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EXHIBIT 32.2

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

In connection with the Quarterly Report of **Puissant Industries, Inc.** (the "Company") on Form 10-Q for the period ended **March 31, 2013** as filed with the Securities and Exchange Commission on the date hereof (the "report"), I, **Cora Holbrook**, Principal Financial Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

(1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in this Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated this 16th day of May, 2013

/s/ Cora Holbrook
Cora Holbrook
Principal Financial Officer

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Common Stock (Details Narrative) (USD $)	Mar. 31, 2013	Dec. 31, 2012	Mar. 31, 2012
Common Stock Details Narrative			
Common Stock, Authorized	90,000,000	90,000,000	90,000,000
Common Stock, Par value	$ 0.001	$ 0.001	$ 0.001
Common Stock, Issued	6,644,200	6,644,200	6,644,200
Common Stock, Outstanding	6,644,200	6,644,200	6,644,200

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Summary of significant accounting principles

Notes to Financial Statements

Note 3. Summary of significant accounting principles

3 Months Ended Mar. 31, 2013

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles ("GAAP') requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities as of the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Estimates particularly significant to the financial statements include the following:

- Estimates of our reserves of oil, natural gas and natural gas liquids ("NGL");
- Future cash flows from oil and gas properties;
- Depreciation, depletion and amortization expense;
- Asset retirement obligations;
- Fair values of derivative instruments;
- Fair values of assets acquired and liabilites assumed from business combinations; and
- Natural gas imbalances.

As fair value is a market-based measurement, it is determined based on the assumptions that market participants would use. These estimates and assumptions are based on management' s best estimates and judgment. Management evaluates its estimates and assumptions on an ongoing basis using historical experience and other factors, including the current economic environment, which management believes to be reasonable under the circumstances. Such estimates and assumptions are adjusted when facts and circumstances dictate. As future events and their effects cannot be determined with precision and actual results could differ from these estimates. Any changes in estimates resulting from continuous changes in the economic environment will be reflected in the financial statements in future periods.

There are numerous uncertainties in estimating the quantity of reserves and in projecting the future rates of production and timing of development expenditures, including future costs to dismantle, dispose and restore our properties. Oil and gas reserve engineering must be recognized as a subjective process of estimating underground accumulations of oil and gas that cannot be measured in an exact way.

Cash and cash equivalents

The Company considers short-term interest bearing investments with initial maturities of three months or less to be cash equivalents. Cash and cash equivalents consist of cash in banks, free credit on investment accounts and money market accounts.

Foreign currency translation

The Company complies with Financial Accounting Standard Board ("FASB") Accounting Standards Codification ("ASC") Topic 830, "Foreign Currency Matters." Monetary items are translated at the exchange rate in effect at the balance sheet date; non-monetary items are translated at historical exchange rates. Income and expense items are translated at the average exchange rate for the year. Transaction gains and losses that arise from exchange rate fluctuations on transactions denominated in a currency other than the functional currency are included in the results of operations as incurred.

Property and equipment

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Property and equipment is stated at cost less accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Repairs and maintenance are expensed as incurred while betterments and improvements are capitalized. When items are sold or retired, the related cost and accumulated depreciation is removed from the accounts and any gain or loss is included in operations.

The Company provides for depreciation and amortization over the following estimated useful lives:

Building	39	years
Land improvements	10	years
Machinery and equipment	5-7	years
Computer equipment	3	years
Office equipment	7	years
Trucks and trailers	5	years

Oil and Gas Properties

Oil and gas investments are accounted for by the successful efforts method of accounting. Accordingly, the costs incurred to acquire property (proved and unproved), all development costs, and successful exploratory costs are capitalized, whereas the costs of unsuccessful exploratory wells are expensed.

Depletion

The provision for depletion of proved oil and gas properties is calculated on the units-of-production method, whereby capitalized costs, as adjusted for future development costs and asset retirement obligations, are amortized over the total estimated proved reserves. The Company calculates depletion on a quarterly basis.

Inventories

Inventories, consisting primarily of tubular goods and other well equipment held for use in the development and production of natural gas and crude oil reserves, are carried at the lower of cost or market, on a first-in first-out basis. Adjustments are made from time to time to recognize, as appropriate, any reductions in value.

Unproved Properties

Investments in unproved properties are not depleted pending determination of the existence of proved reserves. Unproved properties are assessed periodically to ascertain whether there is a probability of obtaining proved reserves in the future. When it is determined these properties have been promoted to a proved reserve category or there is no longer any probability of obtaining proved reserves from the properties, the costs associated with these properties is transferred into the amortization base to be included in depletion calculations. Unproved properties whose costs are individually significant are assessed individually by considering the primary lease terms of the properties, the holding period of the properties, and geographic and geological data obtained relating to the properties. Where it is not practicable to assess properties individually as their costs are not individually significant, such properties are grouped for purposes of the periodic assessment.

Long-Lived Assets

In accordance with Financial Accounting Standard Board ("FASB") Accounting Standards Codification ("ASC") Topic 360 "Property, Plant, and Equipment," the Company records impairment losses on long-lived assets such as oil and gas properties and equipment used in operations when indicators of impairment are present and the undiscounted cash flows estimated to be generated by those assets are less than the assets' carrying amounts. There was no impairment charges during the three months ended March 31, 2013 and 2012.

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Impairment of unproved oil and gas properties are determined by FASB ASC Topic 932, “Extractive Activities−Oil and Gas.”

Fair Value of Financial Instruments

The fair values of the Company’ s assets and liabilities that qualify as financial instruments under FASB ASC Topic 825, “Financial Instruments,” approximate their carrying amounts presented in the accompanying balance sheet at March 31, 2013 and December 31, 2012.

Market Risk

Our activities primarily consist of acquiring, owning, enhancing and producing oil and gas properties. The future results of our operations, cash flows and financial condition may be affected by changes in the market price of oil and natural gas. The availability of a ready market for oil and natural gas products in the future will depend on numerous factors beyond our control, including weather, imports, marketing of competitive fuels, proximity and capacity of oil and natural gas pipelines and other transportation facilities, any oversupply or undersupply of oil, natural gas and liquid products, the regulatory environment, the economic environment and, other regional and political events, none of which can be predicted with certainty.

Oil and Gas Reserve Quantities

Reserves and their relation to estimated future net cash flows impact our depletion and impairment calculations. As a result, adjustments to depletion are made concurrently with changes to reserve estimates. We disclose reserve estimates, and the projected cash flows derived from these reserve estimates, in accordance with SEC guidelines. Our independent engineers will also adhere to the SEC definitions when preparing their reserve reports.

Asset Retirement Obligations

We have significant obligations to plug and abandon oil and natural gas wells and related equipment at the end of oil and natural gas production operations. We incur these liabilities upon acquiring or drilling a well. GAAP requires entities to record the fair value of a liability for an asset retirement obligation (“ARO”) in the period in which it is incurred with a corresponding increase in the carrying amount of the related long-lived asset. Over time, changes in the present value of the liability are accreted and expensed. The capitalized asset costs are depleted as a component of the full cost pool. The fair values of additions to the ARO liability are estimated using present value techniques that convert future cash flows to a single discounted amount. Significant inputs to the valuation include estimates of: (i) plug and abandonment costs per well based on existing regulatory requirements; (ii) remaining life per well; (iii) inflation factors; and (iv) a credit-adjusted risk free rate. Future revisions to ARO estimates will impact the present value of existing ARO liabilities and corresponding adjustments will be made to the capitalized asset retirement costs balance. Upon settlement of the liability, we report a gain or loss to the extent the actual costs differ from the recorded liability.

Income Taxes

The Company accounts for income taxes in accordance with FASB ASC Topic 740 “Income Taxes,” which requires accounting for deferred income taxes under the asset and liability method. Deferred income tax asset and liabilities are computed for the difference between the financial statement and tax bases of assets and liabilities that will result in taxable or deductible amounts in the future based on the enacted tax laws and rates applicable to the periods in which the differences are expected to affect taxable income. Valuation allowances are established, when necessary, to reduce the deferred income tax assets to the amount expected to be realized.

The determination of the Company’ s provision for income taxes requires significant judgment, the use of estimates, and the interpretation and application of complex tax laws. Significant judgment is required in assessing the timing and amounts of deductible and taxable items and the probability

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of sustaining uncertain tax positions. The benefits of uncertain tax positions are recorded in the Company' s financial statements only after determining a more-likely-than-not probability that the uncertain tax positions will withstand challenge, if any, from tax authorities. When facts and circumstances change, the Company reassesses these probabilities and records any changes in the financial statements as appropriate. Accrued interest and penalties related to income tax matters are classified as a component of income tax expense.

In accordance with GAAP, the Company is required to determine whether a tax position of the Company is more likely than not to be sustained upon examination by the applicable taxing authority, including resolution of any related appeals or litigation processes, based on the technical merits of the position. The Company files an income tax return in the U.S. federal jurisdiction, and may file income tax returns in various U.S. state and local jurisdictions. The tax benefit to be recognized is measured as the largest amount of benefit that is greater than fifty percent likely of being realized upon ultimate settlement. De-recognition of a tax benefit previously recognized could result in the Company recording a tax liability that would reduce stockholders' equity. This policy also provides guidance on thresholds, measurement, de-recognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition that is intended to provide better financial statement comparability among different entities. It must be applied to all existing tax positions upon initial adoption and the cumulative effect, if any, is to be reported as an adjustment to stockholder' s equity as of January 1, 2009. Based on its analysis, the Company has determined that the adoption of this policy did not have a material impact on the Company' s financial statements upon adoption. However, management' s conclusions regarding this policy may be subject to review and adjustment at a later date based on factors including, but not limited to, on-going analyses of and changes to tax laws, regulations and interpretations thereof.

Interest and Penalty Recognition on Unrecognized Tax Benefits

The Company recognizes interest accrued related to unrecognized tax benefits in interest expense and penalties in operating expenses.

Comprehensive Income

The Company complies with FASB ASC Topic 220, "Comprehensive Income," which establishes rules for the reporting and display of comprehensive income (loss) and its components.

Loss Per Common Share

The Company complies with the accounting and disclosure requirements of FASB ASC 260, "Earnings Per Share." Basic loss per common share is computed by dividing net loss available to common stockholders by the weighted average number of common shares outstanding during the period. Diluted loss per common share incorporates the dilutive effect of common stock equivalents on an average basis during the period.

Stock-Based Compensation

The Company complies with FASB ASC Topic 718 "Compensation - Stock Compensation," which establishes standards for the accounting for transactions in which an entity exchanges its equity instruments for goods or services. It also addresses transactions in which an entity incurs liabilities in exchange for goods or services that are based on the fair value of the entity' s equity instruments or that may be settled by the issuance of those equity instruments. FASB ASC Topic 718 focuses primarily on accounting for transactions in which an entity obtains employee services in share-based payment transactions. FASB ASC Topic 718 requires an entity to measure the cost of employee services received in exchange for an award of equity instruments based on the grant-date fair value of the award (with limited exceptions). That cost will be recognized over the period during which an employee is required to provide service in exchange for the award the requisite service period (usually the vesting period). No compensation costs are recognized for equity instruments for which employees do not render the requisite service. The grant-date fair value of employee share options and similar instruments will be estimated using option-pricing models adjusted for the unique characteristics of those instruments (unless observable market

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prices for the same or similar instruments are available). If an equity award is modified after the grant date, incremental compensation cost will be recognized in an amount equal to the excess of the fair value of the modified award over the fair value of the original award immediately before the modification. For the three month periods ended March 31, 2013 and 2012, the Company recorded compensation expense of $-0- and $-0-, respectively.

Valuation of Investments in Securities at Fair Value–Definition and Hierarchy

FASB ASC Topic 820 "Fair Value Measurements and Disclosures" provides a framework for measuring fair value under generally accepted accounting principles in the United States and requires expanded disclosures regarding fair value measurements. ASC 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (i.e., the "exit price") in an orderly transaction between market participants at the measurement date.

In determining fair value, the Company uses various valuation approaches. In accordance with GAAP, a fair value hierarchy for inputs is used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are those that market based on market data obtained from sources independent of the Company. Unobservable inputs reflect the Company' s assumptions about the inputs market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. FASB ASC Topic 820 establishes a three-tiered fair value hierarchy that prioritizes inputs to valuation techniques used in fair value calculations, as follows:

Level 1 - Valuations based on unadjusted quoted prices in active markets for identical assets or liabilities that the Company has the ability to access. Valuation adjustments and block discounts are not applied to Level 1 securities. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these securities does not entail a significant degree of judgment.

Level 2 - Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.

Level 3 - Valuations based on inputs that are unobservable and significant to the overall fair value measurement.

The availability of valuation techniques and observable inputs can vary from security to security and is affected by a wide variety of factors including, the type of security, whether the security is new and not yet established in the marketplace, and other characteristics particular to the transaction. To the extent that

valuation is based on models or inputs that are less observable or unobservable in the market, the determination of fair value requires more judgment. Those estimated values do not necessarily represent the amounts that may be ultimately realized due to the occurrence of future circumstances that cannot be reasonably determined.

Because of the inherent uncertainty of valuation, those estimated values may be materially higher or lower than the values that would have been used had a ready market for the securities existed. Accordingly, the degree of judgment exercised by the Company in determining fair value is greatest for securities categorized in Level 3. In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the level in the fair value hierarchy within which the fair value measurement in its entirety falls is determined based on the lowest level input that is significant to the fair value measurement.

Fair value is a market-based measure considered from the perspective of a market participant rather than an entity-specific measure. Therefore, even when market assumptions are not readily available, the Company' s own assumptions are set to reflect those that market participants would use in pricing the asset or liability at the measurement date. The Company uses prices and inputs that are current as of the measurement date, including periods of market dislocation. In periods of

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market dislocation, the observability of prices and inputs may be reduced for many securities. This condition could cause a security to be reclassified to a lower level within the fair value hierarchy.

Valuation Techniques

The Company values investments in securities that are freely tradable and are listed on a national securities exchange or reported on the NASDAQ national market at their last sales price as of the last business day of the year. At March 31, 2013 and 2012, the Company had no investments classified as securities owned on the balance sheet.

Certificate of Deposits

The fair values of the bank certificate of deposits are based on the face value of the certificate of deposits.

Recently Adopted Accounting Pronouncements

In October 2012, the FASB issued ASU No 2012-04, "Technical Corrections and Improvements." This Update makes technical corrections, clarifications, and limited-scope improvements to various Topics throughout the Codification. The changes clarify the Codification or correct unintended application of guidance and are not expected to have a significant impact on current accounting practices. The majority of the amendments in this Update are effective immediately with a few limited scope amendments (mainly related to Plan Accounting) that will be effective for fiscal years beginning after December 15, 2012 for public companies. This guidance had no significant impact on the Company' s financials since it was primarily issued to provide corrections and/or clarifications of currently issued guidance.

In January 2013, the FASB issued ASU 2013-01, "Balance Sheet (Topic 210) – Clarifying the Scope of Disclosures about Offsetting Assets and Liabilities." The main purpose of this Update is to clarify that the disclosures regarding offsetting assets and liabilities per ASU 2011-11 apply to derivatives including embedded derivatives, repurchase agreements and reverse repurchase agreements and securities borrowing and lending transactions that are offset or subject to a master netting agreement. Other types of transactions are not impacted. This Update is effective for fiscal years beginning on or after January 1, 2013 and for all interim periods within that fiscal year. The Company does not expect this update to impact the Company' s financials since it does not have instruments noted in the update that are offset.

In February 2013, the FASB issued ASU 2013-02, "Comprehensive Income (Topic 220) – Reporting of Amounts Reclassified Out of Accumulated Other Comprehensive Income." The main purpose of this update is to improve the reporting of reclassifications out of accumulated other comprehensive income. The update requires that the effect of significant reclassifications out of accumulated other comprehensive income be reported on the respective line items in net income if the amount being reclassified in its entirety to net income. Furthermore, information about amounts reclassified out of accumulated other comprehensive income must be shown by component. This update is effective prospectively for reporting periods beginning after December 15, 2012 for public companies. The Company does not expect this update to impact its financials since it does not have any comprehensive income items. However, if any are noted in the future, the appropriate disclosures will be incorporated.

Concentration of Credit Risk

The Company maintains its cash and cash equivalents in bank deposit accounts, which, at times may exceed federally insured limits. The Company has not experienced any losses in such accounts. Management believes the Company is not exposed to any significant credit risk related to cash and cash equivalents.

The Company extends credit, primarily in the form of uncollateralized oil and gas sales to various companies in the oil and gas industry, which results in concentrations of credit risk. Concentrations of credit risk may be affected by changes in economic or other conditions within our industry

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and may impact our overall credit risk. However, we believe that the risk of these unsecured receivables is mitigated by the size, reputation, and nature of the companies to which we extend credit.

Historically, the Company has sold its oil and natural gas production to a relatively small number of purchasers. We are not dependent upon, or confined to, any one purchaser or small group of purchasers. Due to the nature of oil and natural gas markets and because oil and natural gas are commodities and there are numerous purchasers in the areas in which we sell production, we do not believe the loss of a single purchaser, or more than one purchaser, would materially affect our ability to sell our production.

For the three months ended March 31, 2013 and 2012, revenues from four customers accounted for 100% of oil and gas production revenues.

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Nature of Operations	3 Months Ended Mar. 31, 2013

Notes to Financial Statements

Note 2. Nature of Operations

Organization

Puissant Industries, Inc. (the "Company") was organized as a Wyoming corporation on July 6, 2009. As of December 31, 2010, the Company was located in Columbia, Kentucky, in Adair County.

The Company is an oil and natural gas exploration, production and development company geographically focused on the onshore United States. The Company currently has 39 wells assigned to it with over 3,905 acres available for drilling and exploration. The Company redomiciled to the state of Florida and changed its name from American Resource Management, Inc. to Puissant Industries, Inc. on March 17, 2011.

The Company owns 100% of ARM Operating Company ("ARM"). ARM was formed on July 12, 2011, primarily to manage all oil and gas properties of the Company, which includes the operation, development, and maintenance of all oil and gas wells, leases, and reserve activities. ARM will be registered as the operator of wells with all relevant governmental agencies, and it will be responsible for maintaining production and maintenance reports for all wells and facilities of the Company.

Accounting period

The Company has adopted an annual accounting period of January through December.

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Consolidated Statements of Financial Condition (USD $)	Mar. 31, 2013	Dec. 31, 2012
Current assets		
Cash	$ 17,779	$ 20,625
Accounts receivable	50,440	48,183
Prepaid expenses	253,333	310,000
Total current assets	321,552	378,808
Properties and equipment at cost, based on successful efforts method:		
Producing oil and natural gas properties	431,455	343,875
Non-producing oil and natural gas properties	70,021	56,521
PropertyPlantAndEquipment	501,476	400,396
Less: accumulated depreciation and depletion	40,307	30,908
Net properties and equipment	461,169	369,488
Total assets	782,721	748,296
Current liabilities		
Accounts and accrued expenses payable	158,179	30,778
Notes payable, current portion	3,913	3,845
Due related parties	4,000	4,000
Total current liabilities	166,092	38,623
Long-term debt		
Bonds payable - related parties	28,000	28,000
Notes payable, less current portion	40,492	41,495
Total liabilities	234,584	108,118
Stockholders' deficit		
Preferred stock, $0.001 par value; 10,000,000 authorized, none outstanding at March 31, 2013		
Common stock, $0.001 par value; 90,000,000 shares authorized, 6,644,200 issued and outstanding at March 31, 2013 and December 31, 2012, respectively	6,644	6,644
Paid-in capital	885,097	885,097
Accumulated deficit	(343,604)	(251,563)
Total stockholders' deficit	548,137	640,178
Total liabilities and stockholders' deficit	$ 782,721	$ 748,296

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Consolidated Statements of Cash Flows (USD $)	3 Months Ended		12 Months Ended	
	Mar. 31, 2013	Mar. 31, 2012	Dec. 31, 2012	Dec. 31, 2011
Cash flows from operations				
Net income (loss)	$ (92,041)	$ (55,400)	$ (44,103)	$ 37,659
Adjustment to reconcile net loss to net cash provided by (used in) operating activities:				
Depreciation and depletion	7,283			
Changes in operating assets and liabilities:				
Accounts receivable	(2,257)	(7,562)		
Prepaid expenses	56,667	40,000		
Accounts and accrued expenses payable	129,517	223		
Net cash provided by (used in) operating activities	99,169	(22,739)		
Cash flows from investing activies				
Additions to oil and gas properties	(101,080)			
Net cash used for investing activities	(101,080)			
Cash flows from financing activities				
Payments on notes payable	(935)	(9,074)		
Proceeds from related party loans, net		15,900		
Net cash provided by (used in) investing activities	(935)	6,826		
Net increase (decrease) in cash	(2,846)	(15,913)		
Cash, beginning of period	20,625	26,160	26,160	
Cash, end of period	17,779	10,247	20,625	26,160
Supplemental disclosure of cash flow information:				
Income taxes				
Interest	$ 788	$ 845		

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Summary of significant accounting principles (Details Narrative) (USD $)	3 Months Ended	
	Mar. 31, 2013	Mar. 31, 2012
Summary Of Significant Accounting Principles Details Narrative		
Stock compensation expense	$ 0	$ 0
Revenues from customers	100.00%	100.00%

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Notes Payable - Shareholders (Details Narrative) (USD $)	12 Months Ended Dec. 31, 2011
Notes Payable - Shareholders Details Narrative	
Borrowing from related party shareholder	$ 15,000
Repayment of borrowing to related party shareholder	11,000
Borrowing due to related party shareholder	$ 4,000

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Basis of Presentation	3 Months Ended Mar. 31, 2013
Notes to Financial Statements	
Note 1. Basis of Presentation	We are providing herein the consolidated interim statements of financial condition of Puissant Industries, Inc. and its subsidiary (collectively the "Company") as of March 31, 2013, and the related consolidated interim statements of operations and cash flows for the three months ended March 31, 2013 and 2012, and the consolidated interim statements of changes in stockholders equity for the three months ended March 31, 2013 and the year ended December 31, 2012. The consolidated interim financial statements presented herein have been prepared pursuant to the rules and regulations of the Securities and Exchange Commission ("SEC"). Certain information and footnote disclosures normally included in the financial statements prepared in accordance with accounting principles generally accepted in the United States of America have been condensed or omitted pursuant to such rules and regulations. The consolidated interim financial statements should be read in conjunction with the Company's financial statements and related notes for the year ended December 31, 2012, which are included in the Company's Form 10-K, as filed with the SEC on April 15, 2013. The information furnished in this report reflects all adjustments consisting of only normal recurring adjustments, which are in the opinion of management necessary for a fair presentation of results for the interim periods. Prior interim period data has been reclassified to conform to current period presentation. These reclassifications have no effect on previously reported results of operations. The results of operations for the three months ended March 31, 2013 are not necessarily indicative of results that may be expected for the fiscal year ending December 31, 2013.

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Consolidated Statements of Financial Condition (Parenthetical) (USD $)	Mar. 31, 2013	Dec. 31, 2012	Mar. 31, 2012
Consolidated Statements Of Financial Condition Parenthetical			
Preferred stock, par value	$ 0.001	$ 0.001	$ 0.001
Preferred stock shares authorized	10,000,000	10,000,000	10,000,000
Preferred stock shares issued	0	0	0
Preferred stock shares outstanding	0	0	0
Common stock, par value	$ 0.001	$ 0.001	$ 0.001
Common stock shares authorized	90,000,000	90,000,000	90,000,000
Common stock shares issued	6,644,200	6,644,200	6,644,200
Common stock outstanding	6,644,200	6,644,200	6,644,200

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Subsequent Events	3 Months Ended Mar. 31, 2013
Notes to Financial Statements	
Note 11. Subsequent Events	On April 19, 2013, the Company issued 868,722 shares of its $.001 par value common stock to outside professionals and a corporation for services rendered on behalf of the Company. Also, on April 19, 2013, the Company issued 1,265,083 common stock shares to related parties in settlement of accrued compensation.

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Document and Entity Information	3 Months Ended Mar. 31, 2013	Apr. 13, 2013
Document And Entity Information		
Entity Registrant Name	Puissant Industries, Inc.	
Entity Central Index Key	0001511618	
Document Type	10-Q	
Document Period End Date	Mar. 31, 2013	
Amendment Flag	false	
Current Fiscal Year End Date	--12-31	
Is Entity a Well-known Seasoned Issuer?	No	
Is Entity a Voluntary Filer?	No	
Is Entity's Reporting Status Current?	Yes	
Entity Filer Category	Smaller Reporting Company	
Entity Common Stock, Shares Outstanding		6,644,200
Document Fiscal Period Focus	Q1	
Document Fiscal Year Focus	2013	

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Summary of significant accounting principles (Policies)	3 Months Ended Mar. 31, 2013
Summary Of Significant Accounting Principles Policies	
Use of estimates	The preparation of financial statements in conformity with generally accepted accounting principles ("GAAP') requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities as of the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Estimates particularly significant to the financial statements include the following: . Estimates of our reserves of oil, natural gas and natural gas liquids ("NGL"); . Future cash flows from oil and gas properties; . Depreciation, depletion and amortization expense; . Asset retirement obligations; . Fair values of derivative instruments; . Fair values of assets acquired and liabilites assumed from business combinations; and . Natural gas imbalances. As fair value is a market-based measurement, it is determined based on the assumptions that market participants would use. These estimates and assumptions are based on management' s best estimates and judgment. Management evaluates its estimates and assumptions on an ongoing basis using historical experience and other factors, including the current economic environment, which management believes to be reasonable under the circumstances. Such estimates and assumptions are adjusted when facts and circumstances dictate. As future events and their effects cannot be determined with precision and actual results could differ from these estimates. Any changes in estimates resulting from continuous changes in the economic environment will be reflected in the financial statements in future periods. There are numerous uncertainties in estimating the quantity of reserves and in projecting the future rates of production and timing of development expenditures, including future costs to dismantle, dispose and restore our properties. Oil and gas reserve engineering must be recognized as a subjective process of estimating underground accumulations of oil and gas that cannot be measured in an exact way.
Cash and cash equivalents	The Company considers short-term interest bearing investments with initial maturities of three months or less to be cash equivalents. Cash and cash equivalents consist of cash in banks, free credit on investment accounts and money market accounts.
Foreign currency translation	The Company complies with Financial Accounting Standard Board ("FASB") Accounting Standards Codification ("ASC") Topic 830, "Foreign Currency Matters." Monetary items are translated at the exchange rate in effect at the balance sheet date; non-monetary items are translated at historical exchange rates. Income and expense items are translated at the average exchange rate for the year. Transaction gains and losses that arise from exchange rate fluctuations on transactions denominated in a currency other than the functional currency are included in the results of operations as incurred.
Property and equipment	Property and equipment is stated at cost less accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Repairs and maintenance are expensed as incurred while betterments and improvements are capitalized. When items are sold or retired, the related cost and accumulated depreciation is removed from the accounts and any gain or loss is included in operations. The Company provides for depreciation and amortization over the following estimated useful lives:

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Inventories, consisting primarily of tubular goods and other well equipment held for use in the development and production of natural gas and crude oil reserves, are carried at the lower of cost or market, on a first-in first-out basis. Adjustments are made from time to time to recognize, as appropriate, any reductions in value.

Unproved Properties

Investments in unproved properties are not depleted pending determination of the existence of proved reserves. Unproved properties are assessed periodically to ascertain whether there is a probability of obtaining proved reserves in the future. When it is determined these properties have been promoted to a proved reserve category or there is no longer any probability of obtaining proved reserves from the properties, the costs associated with these properties is transferred into the amortization base to be included in depletion calculations. Unproved properties whose costs are individually significant are assessed individually by considering the primary lease terms of the properties, the holding period of the properties, and geographic and geological data obtained relating to the properties. Where it is not practicable to assess properties individually as their costs are not individually significant, such properties are grouped for purposes of the periodic assessment.

Long-Lived Assets

In accordance with Financial Accounting Standard Board ("FASB") Accounting Standards Codification ("ASC") Topic 360 "Property, Plant, and Equipment," the Company records impairment losses on long-lived assets such as oil and gas properties and equipment used in operations when indicators of impairment are present and the undiscounted cash flows estimated to be generated by those assets are less than the assets' carrying amounts. There was no impairment charges during the three months ended March 31, 2013 and 2012.

Impairment of unproved oil and gas properties are determined by FASB ASC Topic 932, "Extractive Activities−Oil and Gas."

Fair Value of Financial Instruments

The fair values of the Company' s assets and liabilities that qualify as financial instruments under FASB ASC Topic 825, "Financial Instruments," approximate their carrying amounts presented in the accompanying balance sheet at March 31, 2013 and December 31, 2012.

Market Risk

Our activities primarily consist of acquiring, owning, enhancing and producing oil and gas properties. The future results of our operations, cash flows and financial condition may be affected by changes in the market price of oil and natural gas. The availability of a ready market for oil and natural gas products in the future will depend on numerous factors beyond our control, including weather, imports, marketing of competitive fuels, proximity and capacity of oil and natural gas pipelines and other transportation facilities, any oversupply or undersupply of oil, natural gas and liquid products, the regulatory environment, the economic environment and, other regional and political events, none of which can be predicted with certainty.

Oil and Gas Reserve Quantities

Reserves and their relation to estimated future net cash flows impact our depletion and impairment calculations. As a result, adjustments to depletion are made concurrently with changes to reserve estimates. We disclose reserve estimates, and the projected cash flows derived from these reserve estimates, in accordance with SEC guidelines. Our independent engineers will also adhere to the SEC definitions when preparing their reserve reports.

Asset Retirement Obligations

We have significant obligations to plug and abandon oil and natural gas wells and related equipment at the end of oil and natural gas production operations. We incur these liabilities upon acquiring or drilling a well. GAAP requires entities to record the fair value of a liability for an

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asset retirement obligation ("ARO") in the period in which it is incurred with a corresponding increase in the carrying amount of the related long-lived asset. Over time, changes in the present value of the liability are accreted and expensed. The capitalized asset costs are depleted as a component of the full cost pool. The fair values of additions to the ARO liability are estimated using present value techniques that convert future cash flows to a single discounted amount. Significant inputs to the valuation include estimates of: (i) plug and abandonment costs per well based on existing regulatory requirements; (ii) remaining life per well; (iii) inflation factors; and (iv) a credit-adjusted risk free rate. Future revisions to ARO estimates will impact the present value of existing ARO liabilities and corresponding adjustments will be made to the capitalized asset retirement costs balance. Upon settlement of the liability, we report a gain or loss to the extent the actual costs differ from the recorded liability.

Income Taxes

The Company accounts for income taxes in accordance with FASB ASC Topic 740 "Income Taxes," which requires accounting for deferred income taxes under the asset and liability method. Deferred income tax asset and liabilities are computed for the difference between the financial statement and tax bases of assets and liabilities that will result in taxable or deductible amounts in the future based on the enacted tax laws and rates applicable to the periods in which the differences are expected to affect taxable income. Valuation allowances are established, when necessary, to reduce the deferred income tax assets to the amount expected to be realized.

The determination of the Company' s provision for income taxes requires significant judgment, the use of estimates, and the interpretation and application of complex tax laws. Significant judgment is required in assessing the timing and amounts of deductible and taxable items and the probability of sustaining uncertain tax positions. The benefits of uncertain tax positions are recorded in the Company' s financial statements only after determining a more-likely-than-not probability that the uncertain tax positions will withstand challenge, if any, from tax authorities. When facts and circumstances change, the Company reassesses these probabilities and records any changes in the financial statements as appropriate. Accrued interest and penalties related to income tax matters are classified as a component of income tax expense.

In accordance with GAAP, the Company is required to determine whether a tax position of the Company is more likely than not to be sustained upon examination by the applicable taxing authority, including resolution of any related appeals or litigation processes, based on the technical merits of the position. The Company files an income tax return in the U.S. federal jurisdiction, and may file income tax returns in various U.S. state and local jurisdictions. The tax benefit to be recognized is measured as the largest amount of benefit that is greater than fifty percent likely of being realized upon ultimate settlement. De-recognition of a tax benefit previously recognized could result in the Company recording a tax liability that would reduce stockholders' equity. This policy also provides guidance on thresholds, measurement, de-recognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition that is intended to provide better financial statement comparability among different entities. It must be applied to all existing tax positions upon initial adoption and the cumulative effect, if any, is to be reported as an adjustment to stockholder' s equity as of January 1, 2009. Based on its analysis, the Company has determined that the adoption of this policy did not have a material impact on the Company' s financial statements upon adoption. However, management' s conclusions regarding this policy may be subject to review and adjustment at a later date based on factors including, but not limited to, on-going analyses of and changes to tax laws, regulations and interpretations thereof.

Interest and Penalty Recognition on Unrecognized Tax Benefits

The Company recognizes interest accrued related to unrecognized tax benefits in interest expense and penalties in operating expenses.

Comprehensive Income

The Company complies with FASB ASC Topic 220, "Comprehensive Income," which establishes rules for the reporting and display of comprehensive income (loss) and its components.

Loss Per Common Share

The Company complies with the accounting and disclosure requirements of FASB ASC 260, "Earnings Per Share." Basic loss per common share is computed by dividing net loss available to common stockholders by the weighted average number of common shares outstanding during the period. Diluted loss per common share incorporates the dilutive effect of common stock equivalents on an average basis during the period.

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Stock-Based Compensation

The Company complies with FASB ASC Topic 718 "Compensation – Stock Compensation," which establishes standards for the accounting for transactions in which an entity exchanges its equity instruments for goods or services. It also addresses transactions in which an entity incurs liabilities in exchange for goods or services that are based on the fair value of the entity' s equity instruments or that may be settled by the issuance of those equity instruments. FASB ASC Topic 718 focuses primarily on accounting for transactions in which an entity obtains employee services in share-based payment transactions. FASB ASC Topic 718 requires an entity to measure the cost of employee services received in exchange for an award of equity instruments based on the grant-date fair value of the award (with limited exceptions). That cost will be recognized over the period during which an employee is required to provide service in exchange for the award the requisite service period (usually the vesting period). No compensation costs are recognized for equity instruments for which employees do not render the requisite service. The grant-date fair value of employee share options and similar instruments will be estimated using option-pricing models adjusted for the unique characteristics of those instruments (unless observable market prices for the same or similar instruments are available). If an equity award is modified after the grant date, incremental compensation cost will be recognized in an amount equal to the excess of the fair value of the modified award over the fair value of the original award immediately before the modification. For the three month periods ended March 31, 2013 and 2012, the Company recorded compensation expense of $-0- and $-0-, respectively.

Valuation of Investments in Securities at Fair Value Definition and Hierarchy

FASB ASC Topic 820 "Fair Value Measurements and Disclosures" provides a framework for measuring fair value under generally accepted accounting principles in the United States and requires expanded disclosures regarding fair value measurements. ASC 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (i.e., the "exit price") in an orderly transaction between market participants at the measurement date.

In determining fair value, the Company uses various valuation approaches. In accordance with GAAP, a fair value hierarchy for inputs is used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are those that market based on market data obtained from sources independent of the Company. Unobservable inputs reflect the Company' s assumptions about the inputs market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. FASB ASC Topic 820 establishes a three-tiered fair value hierarchy that prioritizes inputs to valuation techniques used in fair value calculations, as follows:

Level 1 - Valuations based on unadjusted quoted prices in active markets for identical assets or liabilities that the Company has the ability to access. Valuation adjustments and block discounts are not applied to Level 1 securities. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these securities does not entail a significant degree of judgment.

Level 2 - Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.

Level 3 - Valuations based on inputs that are unobservable and significant to the overall fair value measurement.

The availability of valuation techniques and observable inputs can vary from security to security and is affected by a wide variety of factors including, the type of security, whether the security is new and not yet established in the marketplace, and other characteristics particular to the transaction. To the extent that valuation is based on models or inputs that are less observable or unobservable in the market, the determination of fair value requires more judgment. Those estimated values do not necessarily represent the amounts that may be ultimately realized due to the occurrence of future circumstances that cannot be reasonably determined.

Because of the inherent uncertainty of valuation, those estimated values may be materially higher or lower than the values that would have been used had a ready market for the securities existed. Accordingly, the degree of judgment exercised by the Company in determining fair value is

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greatest for securities categorized in Level 3. In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the level in the fair value hierarchy within which the fair value measurement in its entirety falls is determined based on the lowest level input that is significant to the fair value measurement.

Fair value is a market-based measure considered from the perspective of a market participant rather than an entity-specific measure. Therefore, even when market assumptions are not readily available, the Company' s own assumptions are set to reflect those that market participants would use in pricing the asset or liability at the measurement date. The Company uses prices and inputs that are current as of the measurement date, including periods of market dislocation. In periods of market dislocation, the observability of prices and inputs may be reduced for many securities. This condition could cause a security to be reclassified to a lower level within the fair value hierarchy.

Valuation Techniques

The Company values investments in securities that are freely tradable and are listed on a national securities exchange or reported on the NASDAQ national market at their last sales price as of the last business day of the year. At March 31, 2013 and 2012, the Company had no investments classified as securities owned on the balance sheet.

Certificate of Deposits

The fair values of the bank certificate of deposits are based on the face value of the certificate of deposits.

Recently Adopted Accounting Pronouncements

In October 2012, the FASB issued ASU No 2012-04, "Technical Corrections and Improvements." This Update makes technical corrections, clarifications, and limited-scope improvements to various Topics throughout the Codification. The changes clarify the Codification or correct unintended application of guidance and are not expected to have a significant impact on current accounting practices. The majority of the amendments in this Update are effective immediately with a few limited scope amendments (mainly related to Plan Accounting) that will be effective for fiscal years beginning after December 15, 2012 for public companies. This guidance had no significant impact on the Company' s financials since it was primarily issued to provide corrections and/or clarifications of currently issued guidance.

In January 2013, the FASB issued ASU 2013-01, "Balance Sheet (Topic 210) - Clarifying the Scope of Disclosures about Offsetting Assets and Liabilities." The main purpose of this Update is to clarify that the disclosures regarding offsetting assets and liabilities per ASU 2011-11 apply to derivatives including embedded derivatives, repurchase agreements and reverse repurchase agreements and securities borrowing and lending transactions that are offset or subject to a master netting agreement. Other types of transactions are not impacted. This Update is effective for fiscal years beginning on or after January 1, 2013 and for all interim periods within that fiscal year. The Company does not expect this update to impact the Company' s financials since it does not have instruments noted in the update that are offset.

In February 2013, the FASB issued ASU 2013-02, "Comprehensive Income (Topic 220) - Reporting of Amounts Reclassified Out of Accumulated Other Comprehensive Income." The main purpose of this update is to improve the reporting of reclassifications out of accumulated other comprehensive income. The update requires that the effect of significant reclassifications out of accumulated other comprehensive income be reported on the respective line items in net income if the amount being reclassified in its entirety to net income. Furthermore, information about amounts reclassified out of accumulated other comprehensive income must be shown by component. This update is effective prospectively for reporting periods beginning after December 15, 2012 for public companies. The Company does not expect this update to impact its financials since it does not have any comprehensive income items. However, if any are noted in the future, the appropriate disclosures will be incorporated.

Concentration Of Risk

The Company maintains its cash and cash equivalents in bank deposit accounts, which, at times may exceed federally insured limits. The Company has not experienced any losses in such accounts. Management believes the Company is not exposed to any significant credit risk related to cash and cash equivalents.

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The Company extends credit, primarily in the form of uncollateralized oil and gas sales to various companies in the oil and gas industry, which results in concentrations of credit risk. Concentrations of credit risk may be affected by changes in economic or other conditions within our industry and may impact our overall credit risk. However, we believe that the risk of these unsecured receivables is mitigated by the size, reputation, and nature of the companies to which we extend credit.

Historically, the Company has sold its oil and natural gas production to a relatively small number of purchasers. We are not dependent upon, or confined to, any one purchaser or small group of purchasers. Due to the nature of oil and natural gas markets and because oil and natural gas are commodities and there are numerous purchasers in the areas in which we sell production, we do not believe the loss of a single purchaser, or more than one purchaser, would materially affect our ability to sell our production.

For the three months ended March 31, 2013 and 2012, revenues from four customers accounted for 100% of oil and gas production revenues.

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Consolidated Statements of Operations (USD $)	3 Months Ended	
	Mar. 31, 2013	Mar. 31, 2012
Revenues:		
Oil and gas production	$ 101,385	$ 116,840
Royalty revenue	9,562	
Total	110,947	116,840
Costs and Expenses		
Lease operating expenses	16,535	90,895
Administrative expenses	174,780	79,813
Depreciation and depletion	7,283	
Total Costs and Expenses	198,598	170,708
Net loss loss from operations	(87,651)	(53,868)
Other income (expense)		
Interest expense	(4,390)	(1,532)
Total other expenses	(4,390)	(1,532)
Income (loss) before income taxes	(92,041)	(55,400)
Provision for income taxes		
Net income (loss)	$ (92,041)	$ (55,400)
Net loss per weighted share, basic and fully diluted	$ (0.014)	$ (0.009)
Weighted average number of common shares outstanding, basic and fully diluted	6,644,200	5,941,800

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Notes Payable - Shareholders	3 Months Ended Mar. 31, 2013
Notes to Financial Statements	
Note 6. Notes Payable - Shareholders	During the year ended December 31, 2011, the Company borrowed a total of $15,000 from related party shareholders, repaying $11,000 during the year, leaving a balance due of $4,000. These borrowings are non-interest bearing and due on demand.

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Notes Payable - Property and Mineral Rights	3 Months Ended
	Mar. 31, 2013

Notes to Financial Statements

Note 5. Notes Payable - Property and Mineral Rights

On August 1, 2011, the Company entered into a property and mineral and property rights purchase agreement ("Agreement") in exchange for $25,000. The Agreement provided for a $1,000 down payment, with the balance of $24,000 to be paid in twelve monthly payments of approximately $2,077, which includes interest at 7% per annum. The note was paid in full during the year ended December 31, 2012.

On October 13, 2011, the Company entered into an agreement ("Agreement) to acquired property and property and mineral rights, in exchange for $50,000. The Agreement provided for a $500 down payment, with the balance of $49,500 to be paid in 120 payments of approximately $575, which includes interest at 7% per annum.

Maturities for these two notes payable are as follows at December 31:

2013	2,865
2014	4,100
2015	4,400
2016	4,700
2017	5,000
Thereafter	23,340
	$ 44,405

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Notes Payable - Property and Mineral Rights (Details) (USD $)	Dec. 31, 2012
Notes Payable - Property And Mineral Rights Details	
2013	$ 2,865
2014	4,100
2015	4,400
2016	4,700
2017	5,000
Therafter	23,340
Maturities of notes payable, total	$ 44,405

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Summary of significant accounting principles (Tables)	3 Months Ended
	Mar. 31, 2013
Summary Of Significant Accounting Principles Tables	
Property and equipment	The Company provides for depreciation and amortization over the following estimated useful lives:

Building	39	years
Land improvements	10	years
Machinery and equipment	5-7	years
Computer equipment	3	years
Office equipment	7	years
Trucks and trailers	5	years

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Equity	3 Months Ended Mar. 31, 2013
Notes to Financial Statements	
Note 9. Equity	On May 10, 2012, the Company issued 100,000 shares of its $0.001 par value common stock to a professional service organization in exchange for professional services. We valued these shares at $2.00 per share. The shares were deemed to have been issued pursuant to an exemption provided by Section 4(2) of the Act, which exempts from registration "transactions by an issuer not involving any public offering." On August 15, 2012, the Company issued 192,000 shares of its $0.001 par value common stock in exchange for warrants held by shareholders. The shares were deemed to have been issued pursuant to an exemption provided by Section 4(2) of the Act, which exempts from registration "transactions by an issuer not involving any public offering." On December 15, 2012, the Company issued a total of 410,400 shares of its $0.001 par value common stock for the purchase of support equipment from three related party companies (136,800 issued to each company). We valued these shares at $0.25 per share. The shares were deemed to have been issued pursuant to an exemption provided by Section 4(2) of the Act, which exempts from registration "transactions by an issuer not involving any public offering."

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Common Stock	3 Months Ended Mar. 31, 2013
Notes to Financial Statements	
Note 7. Common Stock	The Company is authorized to issue 90,000,000 shares of common stock with a par value of $0.001. At March 31, 2013 and 2012, 6,644,200 shares were issued and outstanding, respectively.

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Preferred Stock	3 Months Ended Mar. 31, 2013
Notes to Financial Statements	
Note 8. Preferred Stock	The Company is authorized to issue 10,000,000 of preferred stock with a par value of $0.001. At March 31, 2013 and 2012, no shares were issued or outstanding.

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Related Party	3 Months Ended Mar. 31, 2013
Notes to Financial Statements	
Nore 10. Related Party	During the year ended December 31, 2011, the Company borrowed a total of $15,000 from related party shareholders, repaying $11,000 during the year, leaving a balance due of $4,000. During the nine months ended September 30, 2012, the Company borrowed an additional $20,000 from related party shareholders. These borrowings are non-interest bearing and due on demand. On December 15, 2012, the Company issued a total of 410,400 shares of its $0.001 par value common stock for the purchase of support equipment from three related party companies. A total of 136,800 shares were issued to each of the following related parties: Sovereign One, Inc., Logos Resources, Inc. and McCrome International, Inc. We valued these shares at $0.25 per share. The Company is related to several other entities by virtue of common ownership and control, which includes stockholders, employees, attorneys, consultants or companies owned by attorneys, consultants, and family members.

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Summary of significant accounting principles (Details)	3 Months Ended Mar. 31, 2013
Building [Member]	
Estimated useful lives	39 years
Land Improvements [Member]	
Estimated useful lives	10 years
MachineryAndEquipment [Member] | Minimum [Member]	
Estimated useful lives	5 years
MachineryAndEquipment [Member] | Maximum [Member]	
Estimated useful lives	7 years
Computer Equipment [Member]	
Estimated useful lives	3 years
Office Equipment [Member]	
Estimated useful lives	7 years
Trucks and trailers [Member]	
Estimated useful lives	5 years

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Preferred Stock (Details Narrative) (USD $)	Mar. 31, 2013	Dec. 31, 2012	Mar. 31, 2012
Preferred Stock Details Narrative			
Preferred Stock, Authorized	10,000,000	10,000,000	10,000,000
Preferred Stock, Par value	$ 0.001	$ 0.001	$ 0.001
Preferred Stock, Issued	0	0	0
Preferred Stock, Outstanding	0	0	0

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Consolidated Statements of Changes in Stockholders' Equity(Unaudited) (USD $)	Common Stock	Additional Paid-In Capital	Common Stock Subscribed	Retained Earnings / Accumulated Deficit	Total
Beginning Balance, Amount at Dec. 31, 2010	$ 50	$ 3,191		$ (245,119)	$ (241,878)
Beginning Balance, Shares at Dec. 31, 2010	50,000				
Shares issued in exchange for land leases, Amount	5,200	(5,200)			
Shares issued in exchange for land leases, Shares	5,200,000				
Shares issued in connection with conversion of notes payable, Amount	128	63,872			64,000
Shares issued in connection with conversion of notes payable, Shares	128,000				
Shares issued in exchange for professional services, Amount	480	479,520			480,000
Shares issued in exchange for professional services, Shares	480,000				
Shares issued for services rendered, Amount	80	39,920			40,000
Shares issued for services rendered, Shares	80,000				
Sale of common stock for cash, Amount	4	1,896			1,900
Sale of common stock for cash, Shares	3,800				
Net income (loss)				37,659	37,659
Ending Balance, Amount at Dec. 31, 2011	5,942	583,199		(207,460)	381,681
Ending Balance, Shares at Dec. 31, 2011	5,941,800				
Shares issued in exchange for professional services, Amount	100	199,900			200,000
Shares issued in exchange for professional services, Shares	100,000				
Shares issued in connection with purchase of support equipment, Amount	410	102,190			102,600
Shares issued in connection with purchase of support equipment, Shares	410,400				
Shares issued in exchange for warrants, Amount	192	(192)			
Shares issued in exchange for warrants, Shares	192,000				

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Net income (loss)			(44,103)	(44,103)
Ending Balance, Amount at Dec. 31, 2012	6,644	885,097	(251,563)	640,178
Ending Balance, Shares at Dec. 31, 2012	6,644,200			
Net income (loss)			(92,041)	(92,041)
Ending Balance, Amount at Mar. 31, 2013	$ 6,644	$ 885,097	$ (343,604)	$ 548,137
Ending Balance, Shares at Mar. 31, 2013	6,644,200			

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Convertible Bonds Payable Related Parties	3 Months Ended Mar. 31, 2013
Notes to Financial Statements	
Note 4. Convertible Bonds Payable Related Parties	During April 2012 and September 2012, the Company received $20,000 and $8,000, respectively, of proceeds from the issuance of convertible bonds to related parties. The convertible bonds bear interest at 15% per annum and are due 60 months from the date of the bonds. The bond holder at his sole option may convert all of the principal due into common stock at a price per share of $2.00 per share.

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Related Party (Details Narrative) (USD $)	9 Months Ended	12 Months Ended		
	Sep. 30, 2012	Dec. 31, 2011	Mar. 31, 2013	Dec. 31, 2012
Related Party Transactions [Abstract]				
Proceeds from related party shareholders		$ 15,000		
Repayment to shareholders during the year		11,000		
Due related parties		4,000	4,000	4,000
Additional borrowings from related party	$ 20,000			

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Notes Payable Property and Mineral Rights (Tables)	3 Months Ended Mar. 31, 2013
Notes Payable Property And Mineral Rights Tables	
Maturity Of Notes Payable	Maturities for these two notes payable are as follows at December 31:

2013	2,865
2014	4,100
2015	4,400
2016	4,700
2017	5,000
Thereafter	23,340
	$ 44,405

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