

U. S. Securities and Exchange Commission
Washington, D. C. 20549

FORM 10-QSB

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

For the quarterly period ended March 31, 2004

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

For the transition period from _____ to _____

Commission File No.

0-30955

KENTEX PETROLEUM, INC.

(Name of Small Business Issuer in its Charter)

NEVADA 87-0645378

(State or Other Jurisdiction of incorporation or organization) (I.R.S. Employer I.D. No.)

4685 South Highland Dr., Suite 202
Salt Lake City, UT 84117

(Address of Principal Executive Offices)

Issuer's Telephone Number: (801)278-9424

None; Not Applicable.

(Former Name or Former Address, if changed since last Report)

Indicate by check mark whether the Registrant (1) has filed all reports required to be filed by Sections 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.

(1) Yes No (2) Yes No
---- ----

APPLICABLE ONLY TO ISSUERS INVOLVED IN BANKRUPTCY PROCEEDINGS DURING THE PRECEDING FIVE YEARS

None, Not Applicable;

APPLICABLE ONLY TO CORPORATE ISSUERS Indicate the number of shares outstanding of each of the Registrant's classes of common stock, as of the latest practicable date:

April 26, 2004
2,357,997

PART I - FINANCIAL INFORMATION

Item 1. Financial Statements.

The Financial Statements of the Registrant required to be filed with this 10-QSB

Quarterly Report were prepared by management and commence on the following page. In the opinion of management, the Financial Statements fairly present the financial condition of the Registrant.

<TABLE>
<CAPTION>

KENTEX PETROLEUM, INC.
BALANCE SHEETS
March 31, 2004 and December 31, 2003

<S>	<C>	<C>
	3/31/2004	12/31/2003

	[Unaudited]	
ASSETS		
Assets	\$ 0	\$ 0

Total Assets	\$ 0	\$ 0
	=====	

LIABILITIES AND STOCKHOLDERS' DEFICIT

Current Liabilities:

Loans from stockholders	\$ 13,816	\$ 13,460
Accounts Payable	0	0
Accrued Interest	0	0

Total Current Liabilities	13,816	13,460

Total Liabilities	13,816	13,460

Stockholders' Deficit:

Common Stock, \$.001 par value; authorized 100,000,000 shares; issued and outstanding, 2,357,997 shares	2,358	2,358
Paid-in Capital	2,073,802	2,073,802
Accumulated Deficit, prior to development stage	(2,041,500)	(2,041,500)
Deficit accumulated during development stage	(48,521)	(48,120)

Total Stockholders' Deficit	(13,861)	(13,460)

Total Liabilities and Stockholders' Deficit	\$ 0	\$ 0
	=====	

</TABLE>
<TABLE>
<CAPTION>

KENTEX PETROLEUM, INC.
STATEMENTS OF OPERATIONS

For the Three Month Periods Ended March 31, 2004, 2003 and
for the Period from Reactivation [May 8, 1999] through March 31, 2004

<S>	<C>	<C>	<C>
	Three Months Ended 3/31/2004	Three Months Ended 3/31/2003	From the Beginning of Reactivation on May 8, 1999 through March 31, 2004

	[Unaudited]	[Unaudited]	[Unaudited]
REVENUE			
Income	\$ 0	\$ 0	\$ 0

NET REVENUE	0	0	0

Operating Expenses			
General and Administrative	401	405	48,521

Total Operating Expenses	401	405	48,521
Net Income Before Taxes	\$ (401)	\$ (405)	\$ (48,521)
Income/Franchise taxes	0	0	0
Net loss	(401)	(405)	(48,521)
Loss Per Share	\$ (0.01)	\$ (0.01)	(0.02)
Weighted Average Shares Outstanding	2,357,997	2,357,997	2,357,997

</TABLE>
<TABLE>
<CAPTION>

KENTEX PETROLEUM, INC.
STATEMENTS OF CASH FLOWS

For the Three Month Periods Ended March 31, 2004, 2003 and
for the Period from Reactivation [May 8, 1999] through March 31, 2004

	Three Months Ended 3/31/2004	Three Months Ended 3/31/2003	From the Beginning of Reactivation on May 8, 1999 through March 31, 2004
	[Unaudited]	[Unaudited]	[Unaudited]

Cash Flows Used For Operating Activities

Net Loss	\$ (401)	\$ (405)	(48,521)
Adjustments to reconcile net loss to net cash used in operating activities:			
Shares issued for services	0	0	34,660
Increase/(Decrease) in accounts payable		0	0
Increase/(Decrease) in Shareholder Loans		401	405
Net Cash Used For Operating Activities	0	0	0

Cash Flows Provided by Financing Activities

Net Cash Provided by Financing Activities	0	0	0
Net Increase In Cash	0	0	0
Beginning Cash Balance	0	0	0
Ending Cash Balance	\$ 0	\$ 0	0

</TABLE>

NOTES TO FINANCIAL STATEMENTS: Interim financial statements reflect all adjustments which are, in the opinion of management, necessary to a fair statement of the results for the periods. The December 31, 2003, balance sheet has been derived from the audited financial statements. These interim financial statements conform with the requirements for interim financial statements and consequently do not include all the disclosures normally required by generally accepted accounting principles.

Plan of Operation.

The Company has not engaged in any material operations in the period ending March 31, 2004, or for over the past ten years. The Company intends to continue to seek out the acquisition of assets, property or business that may be beneficial to the Company and its stockholders.

The Company's only foreseeable cash requirements during the next 12 months will relate to maintaining the Company in good standing in the State of Nevada, keeping its reports "current" with the Securities and Exchange Commission or the payment of expenses associated with reviewing or investigating any potential business venture. Management does not anticipate that the Company will have to raise additional funds during the next 12 months, however, if additional moneys are needed, they may be advanced by management or principal stockholders as loans to the Company. Because the Company has not identified any such venture as of the date of this Report, it is impossible to predict the amount of any such loan. However, any such loan will not exceed \$25,000 and will be on terms no less favorable to the Company than would be available from a commercial lender in an arm's length transaction. As of the date of this Report, the Company has not begun seeking any acquisition.

Results of Operations.

The Company has had no operations during the quarterly period ended March 31, 2004, or for over the past ten years. During the quarterly period covered by this Report, the Company received no revenue and incurred expenses of \$401, stemming from general and administrative expenses.

Liquidity.

At March 31, 2004, the Company had total current assets of \$0 and total liabilities of \$13,861.

Controls and Procedures.

An evaluation was performed under the supervision and with the participation of the Company's management, including the President and Treasurer, regarding the effectiveness of the design and operation of the Company's disclosure controls and procedures within 90 days before the filing date of this quarterly report. Based on that evaluation, the Company's management, including the President and Treasurer, concluded that the Company's disclosure controls and procedures were effective. There have been no significant changes in the Company's internal controls or in other factors that could significantly affect internal controls subsequent to their evaluation.

PART II - OTHER INFORMATION

Item 1. Legal Proceedings.

None; not applicable.

Item 2. Changes in Securities.

None; not applicable

Item 3. Defaults Upon Senior Securities.

None; not applicable.

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

None; not applicable

Item 5. Other Information.

None; applicable

Item 6. Exhibits and Reports on Form 8-K.

None; not applicable

(b) Reports on Form 8-K.

None; Not Applicable.

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.

KENTEX PETROLEUM, INC.

Date: 4-26-04 By/S/ Sarah E. Jenson
Sarah E. Jenson, President and Director

Date: 4-26-04 By/S/ Lisa Howells
Lisa Howells, Secretary, Treasurer and Director

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

I, Sarah E. Jenson, President and Director of Kentex Petroleum, Inc.,
certify that:

1. I have reviewed this Quarterly Report on Form 10-QSB of Kentex Petroleum, Inc. 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 of the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this Quarterly 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 Quarterly 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) for the small business issuer and we have:

a) designed such disclosure controls and procedures 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 Quarterly Report is being prepared;

b) evaluated the effectiveness of the Registrant's disclosure controls 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 upon such evaluation; and

c) disclosed in this report any change in the small business issuer's internal control over financial reporting that occurred during the small business issuer's most recent fiscal quarter (the small business issuer's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the small business issuer's internal control over financial reporting; and

5. The small business issuer's other certifying officer(s) and I have disclosed, based on our most recent evaluation of the internal control over financial reporting, to the small business issuer's auditors and the audit committee of the small business issuer'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 small business issuer'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 small business issuer's internal control over financial reporting.

Dated: 4-26-04

By/S/ Sarah E. Jenson

Sarah E. Jenson
President and Director

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

I, Lisa Howells, Secretary, Treasurer and Director of Kentex Petroleum, Inc., certify that:

1. I have reviewed this Quarterly Report on Form 10-QSB of Kentex Petroleum, 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 of the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this Quarterly 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 Quarterly 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) for the small business issuer and we have:

a) designed such disclosure controls and procedures 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 Quarterly Report is being prepared;

b) evaluated the effectiveness of the Registrant's disclosure controls 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 upon such evaluation; and

c) disclosed in this report any change in the small business issuer's internal control over financial reporting that occurred during the small business issuer's most recent fiscal quarter (the small business issuer's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the small business issuer's internal control over financial reporting; and

5. The small business issuer's other certifying officer(s) and I have disclosed, based on our most recent evaluation of the internal control over financial reporting, to the small business issuer's auditors and the audit committee of the small business issuer'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 small business issuer'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 small business issuer's internal control over financial reporting.

Dated: 4-26-04

Lisa Howells

Lisa Howells
Sec., Tres., and Director

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 Kentex Petroleum, Inc., (the "Company") on Form 10-QSB for the quarterly period ended March 31, 2004, as filed with the Securities and Exchange Commission on the date hereof, (the "Report"), I(We), Sarah E. Jenson, President and Director and Lisa Howells, Secretary/Treasurer and Director 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 the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

By/S/ Sarah E. Jenson

Sarah E. Jenson
President and Director

Dated this 26th day of April, 2004

By/S/ Lisa Howells

Lisa Howells
Secretary/Treasurer and Director

Dates this 26th day of April, 2004