

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, 2005

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

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission File No.

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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.

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(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   
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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:

May 10, 2005  
2,357,997

PART I - FINANCIAL INFORMATION

Item 1. Financial Statements.

The Financial Statements of Kentex Petroleum, Inc., a Nevada corporation

(the "Company") 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.

<page>

<TABLE>

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KENTEX PETROLEUM, INC.  
BALANCE SHEETS  
March 31, 2005 and December 31, 2004

	3/31/2005	12/31/2004
	[Unaudited]	
ASSETS		
<S> Assets	<C> \$ 0	<C> \$ 0
Total Assets	\$ 0	\$ 0

LIABILITIES AND STOCKHOLDERS' DEFICIT

Current Liabilities:		
Loans from stockholders	\$ 40,527	\$ 18,544
Accounts Payable	10,390	25,000
Total Current Liabilities	50,917	43,544
Total Liabilities	50,917	43,544
Stockholders' Deficit:		
Common Stock, \$.001 par value; authorized 50,000,000 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	(85,577)	(78,204)
Total Stockholders' Deficit	(50,917)	(43,544)
Total Liabilities and Stockholders' Deficit	\$ 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, 2004, 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.

<TABLE>

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KENTEX PETROLEUM, INC.  
STATEMENTS OF OPERATIONS

For the Three Month Periods Ended March 31, 2005, 2004 and  
for the Period from Reactivation [May 8, 1999] through March 31, 2005

	From the Beginning of	
Three Months Ended 3/31/2005	Three Months Ended 3/31/2004	Reactivation on May 8, 1999 through March 31, 2005
[Unaudited]	[Unaudited]	[Unaudited]

<S>	<C>	<C>	<C>
REVENUE			
Income	\$	0	\$ 0
			\$ 0
NET REVENUE		0	0
Operating Expenses			
General and Administrative		7,373	401
			85,577
Total Operating Expenses		7,373	401
			85,577
Net Income Before Taxes	\$	(7,373)	\$ (401)
			\$ (85,577)
Income/Franchise taxes		0	0
Net loss		(7,373)	(401)
Loss Per Share	\$	(0.01)	\$ (0.01)
Weighted Average Shares Outstanding		2,357,997	2,357,997

</TABLE>

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KENTEX PETROLEUM, INC.  
STATEMENTS OF CASH FLOWS  
For the Three Month Periods Ended March 31, 2005, 2004 and  
for the Period from Reactivation [May 8, 1999] through March 31, 2005

	Three Months Ended 3/31/2005	From the Beginning of Three Months Ended 3/31/2004	Reactivation on May 8, 1999 through March 31, 2005	
	[Unaudited]	[Unaudited]	[Unaudited]	
<S>	<C>	<C>	<C>	
Cash Flows Used For Operating Activities				
Net Loss	\$ (7,373)	\$ (401)	\$ (85,577)	
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		(14,610)	0	10,390
Increase/(Decrease) in Shareholder Loans		21,983	401	40,527
Net Cash Used For Operating Activities		0	0	0

Cash Flows Provided by Financing Activities

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

</TABLE>

March 31, 2005

#### NOTE 1 - PRELIMINARY NOTE

The accompanying condensed financial statements have been prepared without audit, pursuant to the rules and regulations of the Securities and Exchange Commission. Certain information and disclosures normally included in financial statements prepared in accordance with generally accepted accounting principles have been condensed or omitted. These interim financial statements include all adjustments, which in the opinion of management, are necessary in order to make the financial statements not misleading. It is suggested that these condensed financial statements be read in conjunction with the financial statements and notes thereto included in the Company's Annual Report on Form 10-KSB for the year ended December 31, 2005.

#### NOTE 2 - GOING CONCERN

The Company does not have significant assets, nor has it established operations and has accumulated losses since inception. These factors raise substantial doubt about the Company's ability to continue as a going concern. It is the intent of the Company to seek a merger with an existing, well-capitalized operating company. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

#### NOTE 3 - RELATED PARTY PAYABLES

A shareholder has paid general and administrative expenses on behalf of the Company, through March 31, 2005, of \$40,527. During the period ended March 31, 2005, a shareholder paid \$21,983 in expenses on behalf of the Company.

#### Item 2. Management's Discussion and Analysis or Plan of Operation.

##### Plan of Operation.

The Company has not engaged in any material operations in the period ending March 31, 2005, or for over the past ten years. On December 20, 2004, the Company and VidRev Technologies, Inc., a Florida corporation ("VidRev"), executed an Agreement and Plan of Merger (the "Merger Agreement"), by which VidRev agreed to merge with and into the Company, with the Company being the surviving corporation. The Board of Directors and the majority stockholders of the Company voted to adopt the Merger Agreement on December 9, 2004, and December 14, 2004, respectively. On January 3, 2005 we filed a Registration Statement on Form S-4 to register the shares to be issued in conjunction with the Merger Agreement. Based on a comment letter and discussions with the Securities and Exchange Commission we are currently considering withdrawing the Form S-4 filing and may file a preliminary Information Statement on Schedule 14C. On January 25, 2005 we filed a Registration Statement on Form SB-2 and we have subsequently received comments from the Securities and Exchange Commission. We are in the process of responding to the comments. However, management cannot make assurances that the merger will be consummated or the filing of the Schedule 14C will be made.

Additionally, Article VI of the Agreement and Plan of Merger allows either VidRev or the Company to terminate the Merger if it has not been consummated by June 30, 2005. There can be assurances that the Merger will be consummated by June 30, 2005. On December 20, 2004 we filed a Current Report on Form 8-K with respect to the above referenced transaction. See Part II, Item 6 of this Quarterly Report.

If we are not able to complete the above referenced merger, 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.

If no definitive merger agreement is reached 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 \$75,000 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, 2005, or for over the past ten years. During the quarterly period covered by this Report, the Company received no revenue and incurred expenses of \$6,983, stemming from general and administrative expenses as well as legal expense.

#### Liquidity.

At March 31, 2005, the Company had total current assets of \$0 and total liabilities of \$50,527.

#### Item 3. 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. Unregistered Sales of Equity Securities and Use of Proceeds.

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.

See Part I, Item 2 above.

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

##### (a) Exhibits

EX 31 Certification of Sarah Jenson, the Company's President, pursuant to section 302 of the Sarbanes-Oxley Act of 2002

EX 31.1 Certification of Lisa Howells, the Company's Secretary, pursuant to section 302 of the Sarbanes-Oxley Act of 2002

EX 32 Certification of Sarah Jenson and Lisa Howells pursuant to section 906 of the Sarbanes-Oxley Act of 2002

##### (b) Current Reports on Form 8-K.

Current Report on Form 8-K as filed on December 20, 2004 regarding merger of VidRev, is incorporated herein by reference.

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: 5-13-05            By/S/ Sarah Jenson  
Sarah E. Jenson, President and Director

Date: 5-13-05            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.

2. Based on my knowledge, this Quarterly 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 Quarterly  
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-14 and 15d-14) for the Registrant 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 procedures as of a date within 90 days prior to the filing date of this  
Quarterly Report (the "Evaluation Date"); and

c) presented in this Quarterly Report our conclusions about the  
effectiveness of the disclosure controls and procedures based on our  
evaluation as of the Evaluation Date;

5. The Registrant's other certifying officer and I have disclosed, based on  
our most recent evaluation, to the Registrant's auditors and the audit committee  
of Registrant's board of directors (or persons performing the equivalent  
function);

a) all significant deficiencies in the design or operation of internal  
controls which could adversely affect the Registrant's ability to record,  
process, summarize and report financial data and have identified for the  
Registrant's auditors any material weaknesses in internal controls; and

b) any fraud, whether or not material, that involves management or  
other employees who have a significant role in the Registrant's internal  
controls; and

6. The Registrant's other certifying officer and I have indicated in this  
Quarterly Report whether or not there were significant changes in internal  
controls or in other factors that could significantly affect internal controls  
subsequent to the date of our most recent evaluation, including any corrective  
actions with regard to significant deficiencies and material weaknesses.

Dated: 5-13-05

Signature: By/S/ Sarah Jenson

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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 Quarterly 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 Quarterly 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-14 and 15d-14) for the Registrant 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 procedures as of a date within 90 days prior to the filing date of this Quarterly Report (the "Evaluation Date"); and

c) presented in this Quarterly Report our conclusions about the effectiveness of the disclosure controls and procedures based on our evaluation as of the Evaluation Date;

5. The Registrant's other certifying officer and I have disclosed, based on our most recent evaluation, to the Registrant's auditors and the audit committee of Registrant's board of directors (or persons performing the equivalent function);

a) all significant deficiencies in the design or operation of internal controls which could adversely affect the Registrant's ability to record, process, summarize and report financial data and have identified for the Registrant's auditors any material weaknesses in internal controls; and

b) any fraud, whether or not material, that involves management or other employees who have a significant role in the Registrant's internal controls; and

6. The Registrant's other certifying officer and I have indicated in this Quarterly Report whether or not there were significant changes in internal controls or in other factors that could significantly affect internal controls subsequent to the date of our most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

Dated: 5-13-05

Signature: By/S/Lisa Howells

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Lisa Howells  
Secretary, Treasurer 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, 2005, as filed with the Securities and Exchange Commission on the date hereof, (the "Report"), I(We), Sarah E. Jenson, President of the Company, and Lisa Howells, Secretary, Treasurer and Director 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 Jenson

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Sarah E. Jenson  
President and Director  
Dated this 13th day of May, 2005.

By/S/ Lisa Howells

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Lisa Howells  
Secretary, Treasurer and Director  
Dates this 13th day of May, 2005.