

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

FORM 10-QSB/A

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

For the quarterly period ended June 30, 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.

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
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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:

September 15, 2005
2,357,997

This amended Quarterly Report on Form 10-QSB is being filed for the sole purpose of correcting the authorized capital on the Balance Sheet.

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/A 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.

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KENTEX PETROLEUM, INC.
BALANCE SHEETS
June 30, 2005 and December 31, 2004

	6/30/2005	12/31/2004
	-----	-----
	[Unaudited]	
ASSETS		
<S> Assets	<C>	<C>
	\$ 0	\$ 0
	-----	-----
Total Assets	\$ 0	\$ 0
	=====	=====

LIABILITIES AND STOCKHOLDERS' DEFICIT

Current Liabilities:		
Loans from stockholders	\$ 26,789	\$ 18,544
Accounts Payable	1,363	25,000
	-----	-----
Total Current Liabilities	28,152	43,544
Total Liabilities	28,152	43,544
	-----	-----
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	(62,812)	(78,204)
	-----	-----
Total Stockholders' Deficit	(28,152)	(43,544)
	-----	-----
Total Liabilities and Stockholders' Deficit	\$ 0	\$ 0
	=====	=====

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KENTEX PETROLEUM, INC.
STATEMENTS OF OPERATIONS

For the Three and Six Month Periods Ended June 30, 2005, 2004 and
for the Period from Reactivation [May 8, 1999] through June 30, 2005

	Three Months	Three Months	Six Months	Six Months	Reactivation on
	Ended	Ended	Ended	Ended	May 8, 1999 through
	6/30/2005	6/30/2004	6/30/2005	6/30/2004	June 30, 2005
	-----	-----	-----	-----	-----
	[Unaudited]	[Unaudited]	[Unaudited]	[Unaudited]	[Unaudited]
	<C>	<C>	<C>	<C>	<C>
<S> REVENUE					
Income	\$ 0	\$ 0	\$ 0	\$ 0	0
	-----	-----	-----	-----	-----
NET REVENUE	0	0	0	0	0
Operating Expenses					

General and Administrative	2,235	1,807	9,608	2,208	87,812
Total Operating Expenses	2,235	1,807	9,608	2,208	87,812
Other Income					
Forgiveness of Debt	25,000	25,000		25,000	
Net Income Before Taxes	\$ 22,765	\$ (1,807)	\$ 15,392	\$ (2,208)	\$ (62,812)
Income/Franchise taxes	0	0	0	0	
Net Income / (loss)	22,765	(1,807)	15,392	(2,208)	
Loss (loss) Per Share	\$ 0.01	\$ (0.01)	\$ 0.00	\$ (0.01)	
Weighted Average Shares Outstanding	2,357,997	2,357,997	2,357,997	2,357,997	

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KENTEX PETROLEUM, INC.
STATEMENTS OF CASH FLOWS

For the Three and Six Month Periods Ended June 30, 2005, 2004 and
for the Period from Reactivation [May 8, 1999] through June 30, 2005

	Three Months Ended 6/30/2005	Three Months Ended 6/30/2004	Six Months Ended 6/30/2005	Six Months Ended 6/30/2004	From the Beginning of Reactivation on May 8, 1999 through June 30, 2005
	[Unaudited]	[Unaudited]	[Unaudited]	[Unaudited]	[Unaudited]
Cash Flows Used For Operating Activities	<S>	<C>	<C>	<C>	<C>
Net Income / (loss)	\$ 22,765	\$ (1,807)	\$ 15,392	\$ (2,208)	\$ (62,812)
Adjustments to reconcile net loss to net cash used in operating activities:					
Shares issued for services	0	0	0	0	34,660
Increase/(Decrease) in accounts payable	(9,027)	0	(23,637)	0	1,363
Increase/(Decrease) in Shareholder Loans	(13,738)	1,807	8,245	2,208	26,789
Net Cash Used For Operating Activities	0	0	0	0	0

Cash Flows Provided by Financing Activities

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

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Notes to Financial Statements
June 30, 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, 2004.

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 June 30, 2005, of \$26,789. During the period ended June 30, 2005, a shareholder paid \$1,262 in expenses on behalf of the Company.

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 June 29, 2005 regarding termination of VidRev agreement, 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: 9-28-05 By/S/ Sarah Jenson
Sarah E. Jenson, President and Director

Date: 9-28-05 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/A 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: 9-28-05

Signature: By/S/ Sarah 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/A 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: 9-28-05

Signature: By/S/Lisa Howells

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/A for the quarterly period ended June 30, 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

Sarah E. Jenson
President and Director
Dated this 28th day of September, 2005.

By/S/ Lisa Howells

Lisa Howells
Secretary, Treasurer and Director
Dates this 28th day of September, 2005.