

TIDELANDS OIL & GAS CORP/WA  
Form 15-12G  
June 01, 2009

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

\_\_\_\_\_  
FORM 15  
\_\_\_\_\_

CERTIFICATION AND NOTICE OF TERMINATION OF REGISTRATION UNDER SECTION  
12(g) OF THE SECURITIES EXCHANGE ACT OF 1934 OR SUSPENSION OF DUTY TO FILE  
REPORTS UNDER SECTIONS 13 AND 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934.

Commission File Number: 000-29613

Tidelands Oil & Gas Corporation  
(Exact name of registrant as specified in its charter)

1862 W. Bitters Rd., Bldg. 1, San Antonio, TX 78248 (210) 764-8642  
(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Common Stock  
(Title of each class of securities covered by this Form)

\_\_\_\_\_  
(Titles of all other classes of securities for which a duty to file reports under section 13(a) or 15(d) remains)

Please place an X in the box(es) to designate the appropriate rule provision(s) relied upon to terminate or suspend the duty to file reports:

Rule 12g-4(a)(1)	<input checked="" type="checkbox"/>
Rule 12g-4(a)(2)	<input type="checkbox"/>
Rule	
12h-3(b)(1)(i)	<input type="checkbox"/>
Rule	
12h-3(b)(1)(ii)	<input type="checkbox"/>
Rule 15d-6	<input type="checkbox"/>

Approximate number of holders of record as of the certification or notice date: 93

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Pursuant to the requirements of the Securities Exchange Act of 1934, Tidelands Oil & Gas Corporation has caused this certification/notice to be signed on its behalf by the undersigned duly authorized person.

Date: June 1, 2009

By:/s/ James B.  
Smith  
James B. Smith  
President