Infinity Oil & Gas Co
Form 10-Q
April 15, 2013

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

FORM 10-Q

[X] QUARTERLY REPORT UNDER TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934 FOR THE QUARTERLY PERIOD ENDED FEBRUARY 28, 2013

OR

[ ] TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Commission File Number: 333-183886

INFINITY OIL & GAS COMPANY
(Exact name of registrant as specified in its charter)

Nevada
(State or other jurisdiction of incorporation or organization)

750 Broadway
Woodmere, NY 11598
(Address of principal executive offices, including zip code)

(310) 623-7505
(Registrant's telephone number, including area code)

Indicate by check mark whether the issuer (1) has filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act 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 last 90 days. YES [X] 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 [X]

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 the definitions of "large accelerated filer," "accelerated filer," "non-accelerated filer," and “smaller reporting company” in Rule 12b-2 of the Exchange Act. (Check one):

Large Accelerated Filer	[ ]	Accelerated Filer	[ ]
Non-accelerated Filer (Do not check if smaller reporting company)	[ ]	Smaller Reporting Company	[X]

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). YES [ ] NO [X]

APPLICABLE ONLY TO CORPORATE ISSUERS:

Indicated the number of shares outstanding of each of the issuer’s classes of common stock, as of the latest practicable date:
8,000,000 as of March 29, 2013.

Table of Contents

INFINITY OIL & GAS COMPANY

TABLE OF CONTENTS

Table of Contents

PART I. FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS.

INFINITY OIL & GAS COMPANY
(A Development Stage Company)
BALANCE SHEETS
(Unaudited)

ASSETS	February 28, 2013 $	August 31, 2012 $
Current Assets:		
Cash and cash equivalents	91,348	5,080
TOTAL ASSETS	91,348	5,080
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities:		
Accounts payable and accrued expenses	15,000	15,000
Short-term borrowings	7,292	5,104
Total Liabilities	22,292	20,104
Stockholders' Equity		
Common stock, $0.00001 par value; 50,000,000 shares authorized; 8,733,600 shares issued and outstanding	87	80
Additional paid-in capital	91,613	-
Accumulated deficit during development stage	(22,644)	(15,104)
Total stockholders' equity	69,056	(15,024)
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	91,348	5,080

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

Table of Contents

INFINITY OIL & GAS COMPANY
(A Development Stage Company)
STATEMENT OF OPERATIONS
(Unaudited)

	For the three month period ended February 28, 2013 $	For the six month period ended February 28, 2013 $	From August 21, 2012 (Inception) to February 28, 2013 $
Revenue	-	-	-
Operating expenses			
General and administrative:-			
Professional fees	3,112	6,612	21,612
Other	335	820	820
Loss from operations	(3,447)	(7,432)	(22,432)
Interest expense	(104)	(108)	(212)
Net loss	(3,551)	(7,540)	(22,644)
Loss per share - basic and diluted:			
Loss per common share of common stock	-	-	
Weighted average number of common shares outstanding	15,761,213	15,880,607	

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

Table of Contents

INFINITY OIL & GAS COMPANY
(A Development Stage Company)
STATEMENT OF STOCKHOLDERS' EQUITY
for the period of AUGUST 21, 2012 (INCEPTION) to FEBRUARY 28, 2013
(Unaudited)

	Common Stock Shares	Common Stock Amount $	Additional paid-in Capital $	Accumulated Deficit During Development Stage $	Treasury Stock $	Total Stockholders' Equity $
Inception (August 21, 2012)	-	-	-	-	-	-
Common stock issued for cash at $0.000005 per share	16,000,000	160	(80)	-	-	80
Loss for the period	-	-	-	(15,104)		(15,104)
Balance at August 31, 2012	16,000,000	160	(80)	(15,104)	-	(15,024)
Common stock issued for cash at $0.125 per share	733,600	7	91,693	-	-	91,700
Acquisition of treasury stock, 8,000,000 shares at $0.00001 per share	-	-	-	-	(80)	(80)
Retirement of treasury stock	(8,000,000)	(80)	-	-	80	-
Loss for the period	-	-		(7,540)		(7,540)
Balance at February 28, 2013	8,733,600	87	91,613	(22,644)	-	69,056

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

Table of Contents

INFINITY OIL & GAS COMPANY
(A Development Stage Company)
STATEMENT OF CASH FLOWS
(Unaudited)

	For the six months ended February 28, 2013 $	Inception (August 21, 2012) through February 28, 2013 $
Cash Flows from Operating Activities		
Net loss	(7,540)	(22,644)
Income charges not affecting cash:		
Interest	108	212
Changes in operating assets and liabilities:		
Accounts payable and accrued expenses	-	15,000
Net cash used in operating activities	(7,432)	(7,432)
Cash Flows from Investing Activities	-	-
Cash Flows from Financing Activities		
Proceeds from short-term borrowings	2,000	7,000
Proceeds from issuance of common stock	91,700	91,780
Net cash provided by financing activities	93,700	98,780
Movement in cash and cash equivalents	86,268	91,348
Cash and cash equivalents at beginning of the period	5,080	-
Cash and cash equivalents at end of the period	91,348	91,348
Non-cash investing and financing activities:		
Acquisition of treasury stock	(80)	(80)

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

Table of Contents

INFINITY OIL & GAS COMPANY
(A Development Stage Company)
NOTES TO THE INTERIM FINANCIAL STATEMENTS
for the three month period ended February 28, 2013
(Unaudited)

NOTE 1 – NATURE OF BUSINESS AND BASIS OF PREPARATION

Infinity Oil & Gas Company is a Nevada corporation (the “Company”), incorporated under the laws of the State of Nevada on August 21, 2012. The Company is in the development stage as defined by Accounting Standards Codification 915 (ASC 915), “Accounting and reporting by Development Stage Enterprises”. The business plan of the Company is buying property for oil and gas drilling and buying oil and gas leases.

Basis of Presentation and Organization
The accompanying unaudited financial statements of Infinity Oil & Gas Company have been prepared in accordance with accounting principles generally accepted in the United States of America (“GAAP”). Accordingly, they do not include all of the information and notes required by GAAP for complete financial statements. In the opinion of management, all adjustments, consisting only of normal recurring accruals necessary for a fair statement of financial position, results of operations and cash flows, have been included. The information included in this Quarterly Report should be read in conjunction with the financial statements and the accompanying notes included in the Company’s Annual Report for the period ended August 31, 2012. The year-end balance sheet data presented for comparative purposes was derived from audited financial statements, but does not include all disclosures required by accounting principles generally accepted in the United States of America. The results of operations for the six months ended February 28, 2013 are not necessarily indicative of the operating results for the full year or for any other subsequent interim period.

These financial statements are presented in US dollars.

Fiscal Year End
The Company has adopted a fiscal year end of August 31.

Going concern
As of February 28, 2013, the Company has no revenues from its oil and gas operations, so the Company’s activities are considered to be those of a “Development Stage Enterprise.” Consequently, the Company’s financial statements must be identified as those of a development stage enterprise. In addition, the statements of operations and cash flows are required to disclose all activity since the Company’s date of inception. The Company will continue to prepare its financial statements and related disclosures as those of a development stage enterprise until such time that the Company achieves a discovery and has revenues from sales of oil and/or gas.

Table of Contents

The Company's ability to continue as a going concern is dependent upon obtaining the necessary financing to undertake further exploration and development activities and generate profitable operations from its oil and natural gas interests in the future. The Company's current operations are dependent upon the adequacy of its current assets to meet its current expenditure requirements and the accuracy of management's estimates of those requirements. Should those estimates be materially incorrect, the Company's ability to continue as a going concern may be impaired. The unaudited interim financial statements have been prepared on a going concern basis, which contemplates realization of assets and liquidation of liabilities in the ordinary course of business. During the six months ended February 28, 2013, the Company incurred a net loss of approximately $7,540 and had an accumulated deficit of approximately $22,644. These matters raise doubt about the Company's ability to continue as a going concern.

The Company expects to incur additional expenditures to further its exploration programs. Management is of the opinion that its currently available cash resources are sufficient to finance its plan of operations through August 2013. To carry out further planned operations beyond that date, the Company must raise additional funds. There can be no assurance that this capital will be available and if it is not, the Company may be forced to substantially curtail or cease exploration activities. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Use of Estimates
The preparation of the accompanying financial statements in conformity with US GAAP, requires management to make estimates and assumptions about future events. These estimates and the underlying assumptions affect the amounts of assets and liabilities reported, disclosures about contingent assets and liabilities, and reported amounts of revenues and expenses. Such estimates include the valuation of unproved oil and gas properties, deferred tax assets and legal contingencies. 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. We adjust such estimates and assumptions when facts and circumstances dictate. Illiquid credit markets, volatile equity, foreign currency, and energy markets have combined to increase the uncertainty inherent in such estimates and assumptions. As future events and their effects cannot be determined with precision, actual results could differ significantly from these estimates. Changes in those estimates resulting from continuing changes in the economic environment will be reflected in the financial statements in future periods.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTS POLICIES

Cash and cash equivalents
The Corporation considers all highly liquid instruments with a maturity of three months or less at the time of issuance to be cash equivalents.

Property, plant and equipment
The Company does not own any property, plant and equipment.

Table of Contents

Accounts payable and accrued expenses
Accounts payable and accrued expenses are carried at amortized cost and represent liabilities for goods and services provided to the Corporation prior to the end of the financial year that are unpaid and arise when the Corporation becomes obliged to make future payments in respect of the purchase of these goods and services.

Oil and natural gas properties
The Company follows the full-cost method of accounting for oil and gas properties. Accordingly, all costs associated with acquisition, exploration and development of oil and gas reserves, including directly related overhead costs, are capitalized.

All capitalized costs of oil and gas properties, including the estimated future costs to develop proved reserves, are amortized on the unit-of-production method using estimates of proved reserves. Investments in unproved properties and major development projects are not amortized until proved reserves associated with the projects can be determined or until impairment occurs. If the results of an assessment indicate that the properties are impaired, the amount of the impairment is included in loss from continuing operations before income taxes and the adjusted carrying amount of the unproved properties is amortized on the unit-of-production method.

Earnings per share
The Company computes net loss per share in accordance with ASC 260, "Earnings Per Share" ASC 260 requires presentation of both basic and diluted earnings per share (“EPS”) on the face of the income statement. Basic EPS is calculated by dividing the profit or loss attributable to common shareholders of the Company by the weighted average number of common shares outstanding during the period. Diluted EPS is determined by adjusting the profit or loss attributable to common shareholders and the weighted average number of common shares outstanding for the effects of all potential dilutive common shares, which comprise options granted to employees. As at February 28, 2013, the Company had no potentially dilutive shares.

Income taxes
Income taxes are accounted for in accordance with ASC Topic 740, “Income Taxes.” Under the asset and liability method, deferred tax assets and liabilities are recognized for the future consequences of differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases (temporary differences). Deferred tax assets and liabilities are measured using tax rates expected to apply to taxable income in the years in which those temporary differences are recovered or settled. Valuation allowances for deferred tax assets are established when it is more likely than not that some portion or all of the deferred tax assets will not be realized.

Treasury stock
We account for treasury stock under the cost method. When treasury stock is re-issued at a price higher than its cost, the difference is recorded as a component of additional paid-in-capital in our Balance Sheets. When treasury stock is re-issued at a price lower than its cost, the difference is recorded as a component of additional paid-in-capital to the extent that there are gains to offset the losses. If there are no treasury stock gains in additional paid-in-capital, the losses upon re-issuance of treasury stock are recorded as a component of retained earnings in our Balance Sheets. The Company’s accounting policy upon the formal retirement of treasury stock is to deduct its par value from Common Stock and to reflect any excess of cost over par value as a deduction from Additional Paid-in Capital.

Table of Contents

Recent accounting pronouncements
We do not believe that the adoption of recently issued accounting pronouncements will have a significant impact on our financial position, results of operations, or cash flow.

NOTE 3 – SHORT-TERM BORROWINGS

	February 28 2013 $	August 31 2012 $
Loans from related parties	7,292	5,104

The above loan is unsecured, bears interest at 8% p.a. and has no set terms of repayment. This loan is payable pursuant to a demand promissory note.

NOTE 4 – STOCKHOLDER'S DEFICIT

Common Stock

On August 22, 2012, the Corporation issued 16,000,000 shares of common stock to the director of the Corporation at a price of $0.000005 per share, for $80.

On February 15, 2013, the Company issued 733,600 shares of common stock of the Company at a price of $0.125 per share, for $91,700, for cash.

On February 18, 2013, the Director approved a two for one forward split of the Company's outstanding shares of common stock. All share and per share data in the accompanying financial statements and footnotes has been adjusted retrospectively for the effects of the stock split.

Treasury Stock

Retirement of treasury stock

On February 25, 2013, the Company retired 8,000,000 shares of common stock. These retired shares are now included in the Company's pool of authorized but unissued shares.

Table of Contents

NOTE 5 – INCOME TAXES

The (benefit)/provision for income taxes for the periods were as follows (assuming a 15% effective tax rate):

	February 28 2013 $	August 31 2012 $
Current Tax Provision		
Federal-		
Taxable income		
Total current tax provision	-	-
	-	-
Deferred Tax Provision		
Federal-		
Loss carry forwards	1,131	2,266
Change in valuation allowance	(1,131)	(2,266)
Total deferred tax provision	-	-

The Corporation had deferred income tax assets as of February 28, 2013 as follows:

Loss carry forwards	3,397	2,266
Less - Valuation allowance	(3,397)	(2,266)
	-	-

The Company provided a valuation allowance equal to the deferred income tax assets for period ended February 28, 2013 because it is not presently known whether future taxable income will be sufficient to utilize the loss carryforwards.

As of February 28, 2013, the Company had approximately $22,644 in tax loss carryforwards that can be utilized in future periods to reduce taxable income, and expire by the year 2032.

The Company did not identify any material uncertain tax positions. The Company did not recognize any interest or penalties for unrecognized tax benefits.

The federal income tax returns of the Company are subject to examination by the IRS, generally for three years after they are filed.

Table of Contents

NOTE 6 – RELATED PARTY TRANSACTIONS

Details of transactions between the Corporation and related parties are disclosed below.

The following entities have been identified as related parties:

Betty Sytner	Director and greater than 10% stockholder

The following transactions were carried out with related parties:

	February 28 2013 $	August 31 2012 $
Balance sheet:		
Short term borrowings – Director's loan	7,292	5,104
Income statement:		
Interest expense – Director's loan	108	104

NOTE 7 – SUBSEQUENT EVENTS

The Company evaluated subsequent events through the date of issuance of this report for the quarter ended February 28, 2013 and determined that there are no subsequent events that have occurred that require adjustment to or disclosure in the financial statements.

Table of Contents

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS.

This Management's Discussion and Analysis includes a number of forward-looking statements that reflect our current views with respect to future events and financial performance. Forward-looking statements are often identified by words like: "believe," "expect," "estimate," "anticipate," "intend," "project," "will," "should" and similar expressions, or word by their nature, refer to future events. You should not place undue certainty on these forward-looking statements, which apply only as of the date of this Form 10-Q. These forward-looking statements are subject to certain risks and uncertainties that could cause actual results to differ materially from historical results or our predictions. We undertake no obligation to update or revise publicly any forward-looking statements, whether because of new information, future events, or otherwise.

Plan of Operation

We are a start-up, oil and gas exploration stage corporation and have not yet generated or realized any revenues from our business operations. We do not own any interest in any oil and gas leases or properties. The proceeds from our public offering will allow us to acquire one oil and gas lease and drill one well thereon. As a result we have not implemented our business plan and will not do so until we complete our public offering. An exploration stage corporation is one engaged in the search for oil and gas reserves which are not in either the development or production stage.

Our auditors have issued a going concern opinion. This means that there is substantial doubt that we can continue as an on-going business for the next twelve months unless we obtain additional capital to pay our bills. This is because we have not generated any revenues and no revenues are anticipated until we begin selling oil and gas. Accordingly, we must raise cash from sources other than the sale of oil and. Our only other source for cash at this time is investments by others in our public offering. We must raise cash to implement our project and stay in business. The minimum amount of the offering will allow us to operate for at least one year. Our success or failure will be determined by what we find under the ground. The more money we raise, the more oil and gas leases we can acquire and the more drilling we can conduct. Since we do not know what we will find under the ground, we cannot tell you if we will be successful even if we raise the maximum amount of our public offering. We will not acquire an oil and gas lease or begin drilling until we raise money from our public offering. We believe we will need to raise the minimum gross amount in our public offering of $70,000, $50,000 net, in order to acquire one lease and drill one well to a depth of between 500 to 1,200 feet. If we find oil and gas, and have additional proceeds available, we may drill additional wells on the property. We will begin selling the oil and gas and proceed to raise additional capital to acquire additional leases and drill more wells. If we do not find oil and gas, we intend to find a new property and raise additional funds to drill thereon. We have not targeted any additional properties and do not intend to do so, until we complete exploration of our current three leases. We have targeted the geographical area of Throckmorton County, Texas.

We will be conducting research in the form of drilling on the property. Our exploration program is explained in as much detail as possible in the business section of our prospectus. We are not going to buy or sell any plant or significant equipment during the next twelve months other than casing, pipe, a pump jack, and tanks. Casing and pipe will be purchased with the proceeds of our public offering. A pump jack and tanks will be purchased only if we strike oil. A pump jack and tanks are unnecessary if we find gas.

We do not intend to interest other companies in the property if we find oil and/or gas. We intend to develop the property our self.

Table of Contents

If we are unable to complete drilling one well on the property, we will suspend operations until we raise more money. If we can't or don't raise more money, we will cease operations. If we cease operations, we don't know what we will do and we don't have any plans to do anything.

We do not intend to hire additional employees at this time. All of the work on the property will be conduct by unaffiliated independent contractors that we will hire. The independent contractors will be responsible for drilling one well.

In the event we complete our exploration program prior to the end of one year, and it is anticipated we will do so as reflected in the milestones that follow, if we find oil and/or gas, we will spend the balance of the year creating a program for development of the property. If we do not find oil and/or gas on the property, we attempt to locate a new property, raise additional money, and explore the new property.

Milestones

The following are our milestones:

1. 0-90 days after completion of the offering, acquire one oil and gas lease and retain our drilling contractor. - Cost $10,000. Time of retention 0-90 days.

2. 90-270 days after completion of the offering. - Drilling. Drilling will cost $20.00 per foot. This cost includes placing casing and pipe in the ground. We will drill one well on the property. We anticipate drilling to a depth of between 500 to 1,200 feet. - Cost $10,000 - $24,000. Time to conduct drilling - 90 days.

3. 270-365 days after completion of the offering. Either begin production and raise additional capital to drill other wells on the property, or if oil and/or gas is not found, target a new property and raise additional capital to explore the new property.

The cost of the subcontractors is included in cost of drilling. All funds for the foregoing activities will be obtained from this public offering.

The foregoing figures are tailored for drilling wells in Throckmorton County, Texas. Ms. Sytner and Ms. Friedman obtained their information consulting with drilling contractors, operators, and pumpers located in Throckmorton County, Texas.

Limited Operating History; Need for Additional Capital

There is no historical financial information about us upon which to base an evaluation of our performance. We are an exploration stage corporation and have not generated any revenues from operations. We cannot guarantee we will be successful in our business operations. Our business is subject to risks inherent in the establishment of a new business enterprise, including limited capital resources, possible delays in the exploration of the property, and possible cost overruns due to price and cost increases in services.

To become profitable and competitive, we must find oil and/or gas in paying quantities. We are seeking equity financing to provide for the capital required to drill one or two wells.

Table of Contents

We have no assurance that future financing will be available to us on acceptable terms. If financing is not available on satisfactory terms, we may be unable to continue, develop or expand our operations. Equity financing could result in additional dilution to existing shareholders.

Results of Operations

From Inception on August 21, 2012

We will be drilling one or two wells on the property upon completion of our public offering.

Since inception, Betty Sytner, one of our officers and sole director has paid all our legal and accounting expenses. Net cash provided by Ms. Sytner from inception on August 21, 2012 to February 28, 2013 was $7,000. Of the monies advanced by Ms. Sytner will be repaid to her pursuant to a demand promissory note bearing interest at the rate of 8% per annum.

Liquidity and Capital Resources

To meet our need for cash we are attempting to raise money from our public offering. We will be able to stay in business for one year if we raise at least the minimum amount of $70,000 gross proceeds, $50,000 net proceeds. Whatever money we do raise, will be applied to the items set forth in the Use of Proceeds section of our prospectus. If we find oil and/or gas, we will attempt to raise additional money through a subsequent private placement, public offering or through loans to drill additional wells on the property. To do so, we will have to find alternative sources, like a second public offering, a private placement of securities, or loans from our officers or others.

Our officers and sole director are willing to loan us money for our operations until our public offering has been completed or until the offering period has expired. At the present time, we have not made any arrangements to raise additional cash, other than through our public offering. If we need additional cash and can’t raise it we will either have to suspend operations until we do raise the cash, or cease operations entirely. If we raise the minimum amount of money from our public offering, it will last a year. Other than as described in this paragraph, we have no other financing plans.

We issued 8,000,000 restricted shares of common stock to Betty Sytner, one of our officers and sole director, pursuant to the exemption contained in Section 4(2) of the Securities Act of 1933, as amended. The purchase price of the shares was $80.00. This was accounted for as an acquisition of shares. The amount owed to Ms Sytner bears interest at the rate of 8% per annum and is evidenced by a promissory demand note.

As of February 28, 2013, our total assets were $91,348 and our total liabilities were $22,292.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURE ABOUT MARKET RISK.

We are a smaller reporting company as defined by Rule 12b-2 of the Securities Exchange Act of 1934 and are not required to provide the information under this item.

Table of Contents

ITEM 4. CONTROLS AND PROCEDURES.

Under the supervision and with the participation of our management, including the Principal Executive Officer and Principal Financial Officer, we have evaluated the effectiveness of our disclosure controls and procedures as required by Exchange Act Rule 13a-15(b) as of the end of the period covered by this report. Based on that evaluation, the Principal Executive Officer and Principal Financial Officer have concluded that these disclosure controls and procedures are effective. There were no changes in our internal control over financial reporting during the quarter ended February 28, 2013 that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

PART II. OTHER INFORMATION

ITEM 1A. RISK FACTORS.

We are a smaller reporting company as defined by Rule 12b-2 of the Securities Exchange Act of 1934 and are not required to provide the information under this item.

ITEM 2. USE OF PROCEEDS.

On December 13, 2012, our Form S-1 registration statement was declared effective by the SEC (SEC File No. 333-183866). Under the terms of said registration statement, we may sell a minimum of 280,000 shares of common stock, a maximum of 840,000 shares of common stock at an offering price of $0.25 per share. As of the date hereof, we have not sold any shares of common stock. There are no underwriters involved in our public offering.

ITEM 6. EXHIBITS.

		Incorporated by reference			Filed
Exhibit	Document Description	Form	Date	Number	herewith
3.1	Articles of Incorporation.	S-1	9/13/12	3.1	
3.2	Bylaws.	S-1	9/13/12	3.2	
10.1	Agreement with Betty Sytner dated September 30, 2012.	S-1/A-1	10/17/12	10.1	
10.2	Promissory Note - Betty Sytner.	S-1/A-2	11/27/12	10.2	
31.1	Certification of Principal Executive Officer and Principal Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.				X
32.1	Certification of Chief Executive Officer and Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.				X

Table of Contents

99.1	Subscription Agreement.	S-1	9/13/12	99.1	
101.INS	XBRL Instance Document.				X
101.SCH	XBRL Taxonomy Extension – Schema.				X
101.CAL	XBRL Taxonomy Extension – Calculations.				X
101.DEF	XBRL Taxonomy Extension – Definitions.				X
101.LAB	XBRL Taxonomy Extension – Labels.				X
101.PRE	XBRL Taxonomy Extension – Presentation.				X

Table of Contents

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following person on behalf of the Registrant and in the capacities on this 15th day of April, 2013.

INFINITY OIL & GAS COMPANY

BY:	BETTY SYTNER Betty Sytner President, Principal Executive Officer, Treasurer, Principal Accounting Officer, Principal Financial Officer and sole member of the Board of Directors

Table of Contents

EXHIBIT INDEX

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101.CAL	XBRL Taxonomy Extension – Calculations.				X
101.DEF	XBRL Taxonomy Extension – Definitions.				X
101.LAB	XBRL Taxonomy Extension – Labels.				X
101.PRE	XBRL Taxonomy Extension – Presentation.				X