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Return Copy	On
Exchange	NONE
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Documents

Form Type	File Name	Description
10-Q	blkg_10q.htm	FORM 10-Q
EX-31.1	blkg_ex311.htm	CERTIFICATION
EX-32.1	blkg_ex321.htm	CERTIFICATION

Module and Segment References

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

Form 10-Q

(Mark One)

☒ QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended **March 31, 2016**

or

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

For the transition period from _____________ to _____________

Commission File Number **333-180230**

BLACK STALLION OIL AND GAS, INC.

(Exact name of registrant as specified in its charter)

Delaware	**990373017**
(State or other jurisdiction of incorporation or organization)	(IRS Employer Identification No.)
633 W. 5th Street, 26th Floor, Los Angeles, CA	**90071**
(Address of principal executive offices)	(Zip Code)

213-223-2071
(Registrant's telephone number, including area code)

N/A
(Former name, former address and former fiscal year, if changed since last report)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 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. ☒ Yes ☐ 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 (§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

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a small reporting company. See the definitions of "large accelerated filer", "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	☐	Accelerated filer	☐
Non-accelerated filer (Do not check if a smaller reporting company)	☐	Smaller reporting company	☒

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act) ☐ Yes ☒ NO

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

Check whether the registrant has filed all documents and reports required to be filed by Sections 12, 13 or 15(d) of the Exchange Act after the distribution of securities under a plan confirmed by a court. ☐ Yes ☐ No

APPLICABLE ONLY TO CORPORATE ISSUERS

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date.

45,638,090 and outstanding as of June 6, 2016.

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PART I - FINANCIAL INFORMATION

Item 1. Financial Statements

BLACK STALLION OIL & GAS INC
INTERIM FINANCIAL STATEMENTS
For the three months ended MARCH 31, 2016

CONTENTS:

BLACK STALLION OIL & GAS INC
BALANCE SHEETS
as of

	March 31, 2016	December 31, 2015
	$ (unaudited)	$
ASSETS		
Current assets:		
Cash and cash equivalents	237	216
Prepaid expenses	157,376	2,458
Loan to related party	13,662	26,168
Total current assets	171,275	28,842
Working interest in oil and gas leases	850,000	850,000
Intangible assets, net	2,896	3,475
TOTAL ASSETS	1,024,171	882,317
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities:		
Accounts payable and accrued liabilities	68,268	12,855
Convertible notes payable, net	48,148	-
Accrued interest	1,595	-
Total Liabilities	118,011	12,855
Stockholders' Equity		
Common stock, $0.0001 par value; 6,000,000,000 shares authorized; 45,638,090 shares issued and outstanding at March 31, 2016 and at December 31, 2015	4,564	4,564
Additional paid-in capital	1,310,297	1,117,115
Common stock subscribed but unissued	106,090	150,000
Accumulated deficit	(514,791)	(402,217)
Total Stockholders' Equity	906,160	869,462
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	1,024,171	882,317

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

BLACK STALLION OIL & GAS INC
STATEMENT OF OPERATIONS
(unaudited)

	For the three months ended March 31,	
	2016	**2015**
	$	$
Revenue	-	-
Operating expenses:		
General and administrative expenses:		
Amortisation	579	579
Consulting	1,000	10,000
Contractors	54,262	-
Filing	2,325	338
Finder's fee	17,500	-
Other costs	683	1,186
Professional fees		
- Accounting	500	500
- Auditor's fees	6,000	6,000
- Legal fees	3,769	1,762
Rental expense	1,941	3,687
Total operating expenses	(88,559)	(24,052)
Loss from operations	(88,559)	(24,052)
Interest expense	(17,925)	-
Net loss	(106,484)	(24,052)
Net loss per common share - basic and diluted:		
Net loss per share attributable to common stockholders	-	-
Weighted-average number of common shares outstanding	45,638,090	43,872,000

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

BLACK STALLION OIL & GAS INC
STATEMENT OF CASH FLOWS
(unaudited)

	For the three months ended March 31,	
	2016	**2015**
	$	$
Cash Flows from Operating Activities		
Net loss	(106,484)	(24,052)
Adjustment to reconcile net loss to net cash used in operating activities:		
Amortization expense	579	579
Contractors	54,262	-
Interest on convertible notes	1,595	-
Interest accretion of convertible notes	16,330	-
Changes in operating assets and liabilities:		
Prepaid expenses	(180,000)	-
Loan to related party	12,506	(1,975)
Accounts payable and accrued liabilities	26,233	2,137
Net cash used in operating activities	(174,979)	(23,311)
Cash Flows from Investing Activities	-	-
Cash Flows from Financing Activities		
Proceeds from issuance of convertible notes	175,000	-
Net cash provided by financing activities	175,000	-
Movement in cash and cash equivalents	21	(23,311)
Cash and cash equivalents at beginning of the period	216	24,110
Cash and cash equivalents at end of the period	237	799

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

NOTE 1 – NATURE OF BUSINESS AND BASIS OF PRESENTATION

Black Stallion Oil & Gas Inc, a Delaware corporation (the "Company") is an oil and gas exploration company. As of March 31, 2016, the Company had no revenues from its oil and gas operations.

Basis of Presentation

The Company maintains its accounting records on an accrual basis in accordance with generally accepted accounting principles in the United States of America ("U.S. GAAP").

These financial statements are presented in US dollars.

Fiscal Year End

The Corporation has adopted a fiscal year end of December 31.

Unaudited Interim Financial Statements

The accompanying unaudited interim financial statements of Black Stallion Oil & Gas Inc. have been prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP") for interim financial information and with Article 8-03 of Regulation S-X. 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 on Form 10-Q should be read in conjunction with the financial statements and the accompanying notes included in the Company's Annual Report on Form 10-K for the year ended December 31, 2015. The year-end balance sheet data presented for comparative purposes was derived from audited financial statements, but does not include all disclosures required by GAAP. The results of operations for the three months ended March 31, 2016 are not necessarily indicative of the operating results for the year ending December 31, 2016 or for any other subsequent interim period.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Use of Estimates

The preparation of the accompanying financial statements in conformity with accounting principles generally accepted in the United States of America 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, asset retirement obligations 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. The Company adjusts 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.

Going concern

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates the realization of assets and the liquidation of liabilities in the normal course of business. As at March 31, 2016 the Company has accumulated losses from operations of $514,791 and has earned no revenues since inception. The Company intends to fund operations through equity financing arrangements, which may be insufficient to fund its capital expenditures, working capital and other cash requirements for the year ending December 31, 2016.

To carry out further planned operations, the Company must raise additional funds through additional equity and/or debt issuances. There can be no assurance that this capital will be available, and if it is not, the Company may be forced to curtail or cease exploration and development activities. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

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.

The Company's oil and gas property represents an investment in unproved properties. These costs are excluded from the amortized cost pool until proved reserves are found or until it is determined that the costs are impaired. All costs excluded are reviewed at least quarterly to determine if impairment has occurred. The amount of any impairment is charged to expense since a reserve base has not yet been established. Impairment requiring a charge to expense may be indicated through evaluation of drilling results, relinquishing drilling rights or other information.

Currently, the Company has no economically recoverable reserves and no amortization base. The Company's unproved oil and gas properties consist of capitalized exploration costs of $850,000 as of March 31, 2016.

Limitation on Capitalized Costs

Under the full-cost method of accounting, we are required, at the end of each fiscal quarter, to perform a test to determine the limit on the book value of our oil and natural gas properties (the "Ceiling Test"). If the capitalized costs of our oil and natural gas properties, net of accumulated amortization and related deferred income taxes, exceed the "Ceiling", this excess or impairment is charged to expense and reflected as additional accumulated depreciation, depletion and amortization or as a credit to oil and natural gas properties. The expense may not be reversed in future periods, even though higher oil and natural gas prices may subsequently increase the Ceiling. The Ceiling is defined as the sum of: (a) the present value, discounted at 10 percent, and assuming continuation of existing economic conditions, of 1) estimated future gross revenues from proved reserves, which is computed using oil and natural gas prices determined as the unweighted arithmetic average of the first-day-of-the-month price for each month within the 12-month period prior to the end of the reporting period (with consideration of price changes only to the extent provided by contractual arrangements including hedging arrangements pursuant to SAB 103), less 2) estimated future expenditures (based on current costs) to be incurred in developing and producing the proved reserves; plus (b) the cost of properties not being amortized (pursuant to Reg. S-X Rule 4-10 (c)(3)(ii)); plus (c) the lower of cost or estimated fair value of unproven properties included in the costs being amortized; net of (d) the related tax effects related to the difference between the book and tax basis of our oil and natural gas properties.

Cash and cash equivalents

Cash and equivalents include investments with initial maturities of three months or less. The Company maintains its cash balances at credit-worthy financial institutions that are insured by the Federal Deposit Insurance Corporation ("FDIC") up to $250,000.

Prepaid Expenses

Prepaid contracting expenses represents amounts paid in advance for future contractual benefits to be received. Contracting expenses paid in advance are recorded as a prepaid asset and then amortized to the statements of operations over the life of the contract using the straight-line method.

On February 9, 2016, the Company entered into a 5 year contracting arrangement with an unrelated party for contracting services related to expertise in the petroleum industry. As compensation for contractor services the Company will pay the contractor fees of $180,000 annually in advance.

On February 9, 2016, the Company entered into a 12 month contracting arrangement with a related party. As compensation for services the Company will pay the contractor fees of $2,500 a month, payable $900 in cash and $1,600 with common stock of the company valued at 50% of market at the date of conversion. The contractor is also entitled to cash compensation of $25,000 upon signing.

Intellectual Properties

The Company has adopted the provisions of ASC 350-50, Website Development Costs. All costs incurred during the planning phase of a website are expensed as research and development.

Costs incurred in the development stage, including the purchase of a domain name, are capitalized and reviewed annually for impairment.

Expenses subsequent to the launch will be expensed as research and development expenses. The Company will expense upgrades and revisions to its website as incurred.

Once the website is available for use, the asset will be amortized over its useful life on a straight line basis, estimated to be 3 years, and is tested for impairment annually.

Accounts payable and accrued liabilities

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

Earnings per share

Our company computes loss per share in accordance with "ASC-260", "Earnings per Share" which requires presentation of both basic and diluted earnings per share on the face of the statement of operations. In periods of losses, basic and diluted loss per share are the same, as the effect of stock warrants and convertible debt on loss per share is anti-dilutive.

Basic loss per share is computed by dividing net loss available to common shareholders by the weighted average number of outstanding common shares during the period. Diluted loss per share gives effect to all dilutive potential common shares outstanding during the period. Dilutive potential shares consist of dilutive shares issuable upon the exercise of outstanding stock warrants using the treasury-stock method and convertible debt computed using as-if converted method. Dilutive loss per share excludes all potential common shares if their effect is anti-dilutive.

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.

Recent Accounting Pronouncements

Management does not anticipate that the recently issued but not yet effective accounting pronouncements will materially impact the Company's financial condition.

NOTE 3 – WORKING INTEREST IN OIL AND GAS LEASES

On February 23, 2014 the Company entered into a Lease Assignment Agreement with West Bakken Energy Holdings Ltd to acquire from an unaffiliated oil and gas company, an undivided 100% interests (a 50% working interest) in certain oil and gas properties, comprising approximately 12,233,93 acres of land located in Montana, United States.

- As consideration, the Company has agreed to issue 1,100,000 shares of common stock to West Bakken Energy Holdings Ltd at a purchase price of $0.50 per share of common stock, a total of $550,000. The shares were issued to West Bakken Energy Holdings Ltd on August 19, 2015.

On October 2, 2015 the Company entered into a Lease Assignment Agreement with Hillcrest Exploration Ltd to acquire from an unaffiliated oil and gas company, the remaining 50% working interest in certain oil and gas properties, comprising approximately 12,233.93 acres of land located in Montana, United States.

- As consideration, the Company agreed to issue 500,000 shares of common stock to Hillcrest Exploration Ltd at a purchase price of $1 per share and $50,000 cash for total proceeds of $550,000.

- Of the total consideration, $50,000 cash and 250,000 common shares were paid on the date of closing which occurred on October 27, 2015. The remaining 250,000 common shares are contingent and are to be paid on the date that Black Stallion spuds its first oil well on the property. Due to the uncertain nature of oil drilling, management is unable to state that this event is more likely that not to occur. Therefore the total cost capitalized and payable is excluding this amount and will be reassessed at a future date.

NOTE 4 – INTANGIBLE ASSETS, NET

	March 31, 2016			
	Gross Carrying Amount	Accumulated Amortization	Net Carrying Amount	Weighted Average Useful Life (in Years)
	$	$	$	
Intellectual property - website	6,950	(4,054)	2,896	3
Total finite-lived intangible assets	6,950	(4,054)	2,896	

Intangible assets consist of capitalized website development costs. Development costs of $3,475 relating to website creation, development and launch have been capitalized. The website entered its operating stage during July 2014. Amortization expenses of $579 has been expensed during the period ended March 31, 2016.

The following table reflects the estimated future amortization expense for the Company's finite-lived website development costs as of March 31, 2016:

	Estimated Amortization Expense
	$
2016 (remainder)	1,791
2017	1,105
Total	2,896

NOTE 5 – CONVERTIBLE NOTES PAYABLE, NET

Convertible notes payable consisted of the following:

Description	March 31, 2016	December 31 2015
	$	$
On February 5, 2016, the Company executed a convertible note payable in the amount of $100,000 payable on February 5, 2017 bearing interest at 8% per annum. This note is convertible into the Company's common stock at a variable conversion price equal to 55% of the lowest closing bid price of the Company's common stock during the 15 consecutive trading days prior to the date of conversion.	100,000	-
On March 7, 2016, the Company executed a convertible note payable in the amount of $75,000 payable on March 7, 2017 bearing interest at 8% per annum. This note is convertible into the Company's common stock at a variable conversion price equal to 55% of the lowest closing bid price of the Company's common stock during the 15 consecutive trading days prior to the date of conversion.	75,000	-
Total	175,000	-
Less: Debt discount	(126,852)	-
Total convertible notes payable	48,148	-

NOTE 6 – STOCKHOLDER'S EQUITY

Common Stock

On September 30, 2011, the Company issued 132,000,000 shares of common stock to the directors of the Company at a price of $0.00017 per share, for $22,000.

On September 10, 2012, the Company issued 19,872,000 free trading shares of common stock at $0.0025 per share to a total of 46 stockholders for consideration of $49,680.

On September 9, 2013, the Director then approved a sixty new, for one old share in a 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.

On September 9, 2013, the Company entered into a share cancellation/return to treasury agreement with Mr. George Drazenovic, the Company's president; wherein Mr. Drazenovic agreed to the cancellation and return to treasury of 108,000,000 shares of common stock of our company for $1.

On September 27, 2014, the Company initiated a private placement for the sale of 300,000 units at $0.5 per unit. Each unit comprised of 1 share of common stock and 1 non-transferrable share purchase warrant. Each warrant have an exercise price of $1 per share and expire on January 1, 2017.

On July 22, 2015, the Company initiated a private placement for the sale of 50,000 units at $1 per unit. Each unit comprised of 1 share of common stock and 1 non-transferrable share purchase warrant. Each warrant have an exercise price of $1.50 per share and expire on January 1, 2017.

On August 13, 2015, the Company initiated a private placement for the sale of 27,027 units at $1.85 per unit. Each unit comprised of 1 share of common stock and 1 non-transferrable share purchase warrant. Each warrant have an exercise price of $2.00 per share and expire on January 1, 2017.

On September 1, 2015, the Company initiated a private placement for the sale of 39,063 units at $1.28 per unit. Each unit comprised of 1 share of common stock and 1 non-transferrable share purchase warrant. Each warrant have an exercise price of $1.50 per share and expire on January 1, 2017.

On October 1, 2015, the Company initiated a private placement for the sale of 103,000 units at $1.03 per unit. Each unit comprised of 1 share of common stock and 1 non-transferrable share purchase warrant. Each warrant have an exercise price of $1.50 per share and expire on January 1, 2017.

On October 15, 2015, the Company initiated a private placement for the sale of 250,000 units at $1 per unit. Each unit comprised of 1 share of common stock with no warrants attached.

Treasury Stock

Retirement of Treasury Stock

On September 9, 2013, the Company retired 108,000,000 shares of common stock. These retired shares are now included in the Company's pool of authorized but unissued shares.

Warrants

The Company has reserved 519,090 shares of common stock as of March 31, 2016 for the exercise of warrants to non-employees, of which 519,090 are exercisable. These warrants could potentially dilute basic earnings per share in future years. The warrants exercise prices and expiration dates are as follows:

	Exercise Price	Number of Shares	Expiration Date
	$		
To investors	1.5	103,000	January 1, 2017
	1	300,000	January 1, 2017
	1.5	39,063	January 1, 2017
	2	27,027	January 1, 2017
	1.5	50,000	January 1, 2017
		519,090	

NOTE 7 – INCOME TAXES

The provision (benefit) for income taxes for the periods ended March 31, 2016 and 2015 were as follows (assuming a 15% effective tax rate):

	March 31 2016	March 31 2015
	$	$
Current Tax Provision		
Federal-		
Taxable income		
Total current tax provision	-	-
	-	-
Deferred Tax Provision		
Federal-		
Loss carry forwards	15,973	3,608
Change in valuation allowance	(15,793)	(3,608)
Total deferred tax provision	-	-

The Company had deferred income tax assets as of March 31, 2016 and December 31, 2015 as follows:

Loss carry forwards	60,104	44,131
Less - Valuation allowance	(60,104)	(44,131)
	-	-

The Company provided a valuation allowance equal to the deferred income tax assets for periods ended March 31, 2016 and December 31, 2015 because it is not presently known whether future taxable income will be sufficient to utilize the loss carry forwards.

As of March 31, 2016, the Company had approximately $514,791 in tax loss carry forwards that can be utilized future periods to reduce taxable income, and expire by the year 2036.

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.

NOTE 8 – RELATED PARTY TRANSACTIONS

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial and operating decisions. A related party transaction is considered to be a transfer of resources or obligations between related parties, regardless of whether or not a price is charged.

The following entities have been identified as related parties:

Ira Morris - Director and president

George Drazenovic - Greater than 10% stockholder

	March 31 2016	December 31 2015
	$	$
The following transactions were carried out with related parties:		
Balance sheets:		
Loan to related party	13,662	26,168
From time to time, the president and a stockholder of the Company provides advances/withdrawals to/from the Company for its working capital purposes. The loan is unsecured interest free and has no set terms of repayment.		
Accrued liability - contractors	(26,180)	-
The Company entered into a 12 month contract agreement with the director more fully described in (note 2 – Prepaid expenses).		
Income Statement:		
Contractors	(29,180)	-
The Company entered into a 12 month contract agreement with the director more fully described in (note 2 – Prepaid expenses).		

NOTE 9 – SUBSEQUENT EVENTS

In accordance with ASC 855-10, Company management reviewed all material events through the date of this report and determined that there are no additional material subsequent events to report.

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations

Forward-Looking Statements

This report on Form 10-Q contains certain forward-looking statements. All statements other than statements of historical fact are "forward-looking statements" for purposes of these provisions, including any projections of earnings, revenues, or other financial items; any statements of the plans, strategies, and objectives of management for future operation; any statements concerning proposed new products, services, or developments; any statements regarding future economic conditions or performance; statements of belief; and any statement of assumptions underlying any of the foregoing. Such forward-looking statements are subject to inherent risks and uncertainties, and actual results could differ materially from those anticipated by the forward-looking statements.

These forward-looking statements involve significant risks and uncertainties, including, but not limited to, the following: competition, promotional costs and the risk of declining revenues. Our actual results could differ materially from those anticipated in such forward-looking statements as a result of a number of factors. These forward-looking statements are made as of the date of this filing, and we assume no obligation to update such forward-looking statements. The following discusses our financial condition and results of operations based upon our unaudited financial statements which have been prepared in conformity with accounting principles generally accepted in the United States. It should be read in conjunction with our financial statements and the notes thereto included elsewhere herein.

Although we believe that the expectations reflected in the forward-looking statements are reasonable, we cannot guarantee future results, levels of activity, performance or achievements. Except as required by applicable law, including the securities laws of the United States, we do not intend to update any of the forward-looking statements to conform these statements to actual results.

Our financial statements are stated in United States Dollars (US$) and are prepared in accordance with United States Generally Accepted Accounting Principles.

In this quarterly report, unless otherwise specified, all dollar amounts are expressed in United States Dollars (US$) and all references to "common shares" refer to the common shares in our capital stock.

As used in this quarterly report, the terms "we", "us", "our" and "our company" mean Black Stallion Oil and Gas, Inc., unless otherwise indicated.

General Overview

We were incorporated in the state of Delaware on September 14, 2011.

Our principal business address is 633 W. 5th Street, 26th Floor, Los Angeles, CA, 90071. We have established a fiscal year end of December 31.

Our company's focus is to engage in oil and gas exploration, acquire and develop oil and gas properties, and sell oil and gas produced by these efforts.

We plan to locate and lease existing wells for reactivation for the production of oil and gas that we will then sell, through an operator, to oil and gas brokers and gatherers. The gas sometimes may be sold directly to public utility companies.

Our focus for the current fiscal year will be to pursue acquisition of leases and/or existing oil and gas wells which have potential for production, if revenues warrant.

Currently, we are examining oil and gas exploration opportunities in the Rocky Mountain States, specifically in Montana, Wyoming and Colorado.

In October 2015, our company consolidated a 100% working interest in 12,233.93 acres in oil and gas leases in Teton County, Montana. We also engaged an independent geological firm to identify the most prospective zones and recommendations for additional detailed analysis for these leases.

Our Current Business

Effective February 23, 2014, we entered into a lease assignment agreement with West Bakken Energy Holdings, Ltd. Pursuant to the terms of the lease assignment agreement, we have acquired an undivided 100% interest in West Bakken's interest (a net 50% working interest) in certain oil and gas properties comprising of 12,233.93 acres in Montana, owned by Hillcrest Resources Ltd.

As consideration, we have agreed to issue 1,100,000 shares of our common stock to West Bakken and to issue one share of common stock at a cost basis of $0.50 per share for the $550,000 paid by West Bakken to Hillcrest. The shares were issued October 27, 2015.

Effective September 18, 2015, our company entered into a Master Services Consulting Agreement with Sproule International Limited, a petroleum consulting firm. In accordance with the terms of the agreement, Sproule will conduct a work program on our Woodrow prospect.

Results of Operations

The following summary of our results of operations should be read in conjunction with our financial statements for the periods ended March 31, 2016 and 2015 which are included herein.

Our operating results for the periods ended March 31, 2016 and 2015 are summarized as follows:

	Three Months Ended March 31, 2016	Three Months Ended March 31, 2015
Revenue	$ Nil	$ Nil
Amortization	$ 579	$ 579
Consulting	$ 1,000	$ 10,000
Contractors	$ 54,262	$ Nil
Filing fees	$ 2,235	$ 338
Other costs	$ 17,500	$ Nil
Professional fees:		
- Accounting	$ 500	$ 500
- Auditor's fees	$ 6,000	$ 6,000
- Legal fees	$ 3,769	$ 1,762
Rental expense	$ 1,941	$ 3,687
Net Income (Loss)	$ (88,559)	$ (24,052)

For the three months ended March 31, 2016 we had total operating expenses of $88,559 compared to $24,052 for the three month period ended March 31, 2015. The increase of $64,504 in operating expenses was primarily due to an increase in fees paid to contractors.

Since inception on September 14, 2011 until March 31, 2016, we have earned no revenues and have had a cumulative net loss of $514,791.

Liquidity and Capital Resources

Working Capital

		At March 31, 2016		At December 31, 2015
Current Assets	$	171,275	$	28,842
Current Liabilities	$	118,011	$	12,855
Working Capital (Deficit)	$	53,264	$	15,987

Cash Flows

	Three Months Ended March 31,			
		2016		2015
Net cash used in operating activities	$	(174,979)	$	(23,311)
Net cash provided by (used in) investing activities	$	Nil	$	Nil
Net cash provided by financing activities	$	175,000	$	Nil
Increase (decrease) in cash and cash equivalents	$	21	$	(23,311)

As of March 31, 2016 we had total current assets of $171,275, total liabilities of $118,011 and stockholders' equity of $906,160, compared to total current assets of $28,842, total liabilities of $12,855 and stockholders' equity of $869,462 as of December 31, 2015.

Our working capital was $53,264 as at March 31, 2016 compared to a working capital of $15,987 as at December 31, 2015 the increase of working capital as at March 31, 2016 was primarily due to an increase in prepaid expenses.

Net cash used in our operating activities during the three months ended March 31, 2016 was $174,979, as compared to net cash used in operating activities of $21,336 for the three months ended March 31, 2015.

Net cash in investing activities in the three months ended March 31, 2015 was $Nil, compared to $Nil in investing activities during the three months ended March 31, 2015.

Net cash provided by financing activities in the three months ended March 31, 2016 was $175,000, compared to net cash used by financing activities of $Nil in the three months ended March 31, 2015. The difference in the cash provided by financing activities during the three months ended March 31, 2016 compared to the three months ended March 31, 2015 was due to proceeds from the issuance of convertible notes.

Going Concern

We have not attained profitable operations and are dependent upon obtaining financing to pursue any extensive acquisitions and activities. For these reasons, our auditors stated in their report on our audited financial statements as of December 31, 2015 that they have substantial doubt that we will be able to continue as a going concern without further financing.

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 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. To become profitable and competitive, we will need to realize revenue from our oil and gas sales.

Plan of Operation

We are an exploration stage company with no revenues and a short operating history. Our independent auditor has issued an audit opinion which includes a statement expressing substantial doubt as to our ability to continue as a going concern. This means that there is substantial doubt that we can continue as an on-going business for the next twelve months unless we generate sufficient revenues.

There is no assurance we will ever reach that point. In the meantime the continuation of our company is dependent upon the continued financial support from our shareholders, our ability to obtain necessary equity financing to continue operations and the attainment of profitable operations.

Our current cash balance is $237. We will therefore require further capital to cover the expenses we will incur during the next twelve months.

Our plan of operation for the next twelve months is to pursue acquisition of leases and/or existing oil and gas wells which have potential for production, if revenues warrant.

Total expenditures over the next 12 months are therefore expected to be approximately $120,000.

Estimated Net Expenditures During the Next Twelve Months

	$
Consulting fees	60,000
Filing fees	2,000
Professional fees	50,000
Other costs	8,000
Total	**120,000**

We have suffered recurring losses from operations. The continuation of our company is dependent upon our company attaining and maintaining profitable operations and raising additional capital as needed.

The continuation of our business is dependent upon obtaining further financing, a successful program of development, and, finally, achieving a profitable level of operations. The issuance of additional equity securities by us could result in a significant dilution in the equity interests of our current stockholders. Obtaining commercial loans, assuming those loans would be available, will increase our liabilities and future cash commitments.

There are no assurances that we will be able to obtain further funds required for our continued operations. We are pursuing various financing alternatives to meet our immediate and long-term financial requirements. There can be no assurance that additional financing will be available to us when needed or, if available, that it can be obtained on commercially reasonable terms. If we are not able to obtain the additional financing on a timely basis, we will be unable to conduct our operations as planned, and we will not be able to meet our other obligations as they become due. In such event, we will be forced to scale down or perhaps even cease our operations.

Cash and cash equivalents as of March 31, 2016 was $237.

We are not aware of any known trends, demands, commitments, events or uncertainties that will result in or that are reasonably likely to result in our liquidity increasing or decreasing in any material way.

Future Financings

We anticipate continuing to rely on equity sales of our common stock in order to continue to fund our business operations. Issuances of additional shares will result in dilution to our existing stockholders. There is no assurance that we will achieve any additional sales of our equity securities or arrange for debt or other financing to fund our planned business activities.

We presently do not have any arrangements for additional financing for the expansion of our exploration operations, and no potential lines of credit or sources of financing are currently available for the purpose of proceeding with our plan of operations.

Critical Accounting Policies

The principal accounting policies are set out below, these policies have been consistently applied to the period presented, unless otherwise stated:

Oil and natural gas properties

Our 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.

Our company's oil and gas property represents an investment in unproved properties. These costs are excluded from the amortized cost pool until proved reserves are found or until it is determined that the costs are impaired. All costs excluded are reviewed at least quarterly to determine if impairment has occurred. The amount of any impairment is charged to expense since a reserve base has not yet been established. Impairment requiring a charge to expense may be indicated through evaluation of drilling results, relinquishing drilling rights or other information.

Currently, our company has no economically recoverable reserves and no amortization base. Our company's unproved oil and gas properties consist of capitalized exploration costs of $850,000 as of March 31, 2016.

Limitation on Capitalized Costs

Under the full-cost method of accounting, we are required, at the end of each fiscal quarter, to perform a test to determine the limit on the book value of our oil and natural gas properties (the "Ceiling Test"). If the capitalized costs of our oil and natural gas properties, net of accumulated amortization and related deferred income taxes, exceed the "Ceiling", this excess or impairment is charged to expense and reflected as additional accumulated depreciation, depletion and amortization or as a credit to oil and natural gas properties. The expense may not be reversed in future periods, even though higher oil and natural gas prices may subsequently increase the Ceiling. The Ceiling is defined as the sum of: (a) the present value, discounted at 10 percent, and assuming continuation of existing economic conditions, of 1) estimated future gross revenues from proved reserves, which is computed using oil and natural gas prices determined as the unweighted arithmetic average of the first-day-of-the-month price for each month within the 12-month period prior to the end of the reporting period (with consideration of price changes only to the extent provided by contractual arrangements including hedging arrangements pursuant to SAB 103), less 2) estimated future expenditures (based on current costs) to be incurred in developing and producing the proved reserves; plus (b) the cost of properties not being amortized (pursuant to Reg. S-X Rule 4-10 (c)(3)(ii)); plus (c) the lower of cost or estimated fair value of unproven properties included in the costs being amortized; net of (d) the related tax effects related to the difference between the book and tax basis of our oil and natural gas properties.

Cash and cash equivalents

Cash and equivalents include investments with initial maturities of three months or less. Our company maintains our cash balances at credit-worthy financial institutions that are insured by the Federal Deposit Insurance Corporation ("FDIC") up to $250,000.

Prepaid Expenses

Prepaid contracting expenses represents amounts paid in advance for future contractual benefit to be received. Contracting expenses paid in advance are recorded as a prepaid asset and then amortized to the statements of operations over the life of the contract using the straight-line method.

On February 9, 2016, our company entered into a 5 year contracting arrangement with an unrelated party for contracting services related to expertise in the petroleum industry. As compensation for contractor services our company will pay the contractor fees of $180,000 annually in advance.

On February 9, 2016, our company entered into a 12 month contracting arrangement with a related party. As compensation for services our company will pay the contractor fees of $2,500 a month, payable $900 in cash and $1,600 with common stock of our company valued at 50% of market at the date of conversion. The contractor is also entitled to cash compensation of $25,000 upon signing.

Intellectual Properties

Our company has adopted the provisions of ASC 350-50, Website Development Costs. All costs incurred during the planning phase of a website are expensed as research and development.

Costs incurred in the development stage, including the purchase of a domain name, are capitalized and reviewed annually for impairment.

Expenses subsequent to the launch will be expensed as research and development expenses. Our company will expense upgrades and revisions to our website as incurred.

Once the website is available for use, the asset will be amortized over our useful life on a straight line basis, estimated to be 3 years, and is tested for impairment annually.

Accounts payable and accrued liabilities

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

Earnings per share

Our company computes loss per share in accordance with "ASC-260", "Earnings per Share" which requires presentation of both basic and diluted earnings per share on the face of the statement of operations. In periods of losses, basic and diluted loss per share are the same, as the effect of stock warrants and convertible debt on loss per share is anti-dilutive.

Basic loss per share is computed by dividing net loss available to common shareholders by the weighted average number of outstanding common shares during the period. Diluted loss per share gives effect to all dilutive potential common shares outstanding during the period. Dilutive potential shares consist of dilutive shares issuable upon the exercise of outstanding stock warrants using the treasury-stock method and convertible debt computed using as-if converted method. Dilutive loss per share excludes all potential common shares if their effect is anti-dilutive.

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.

Recent Accounting Standards Updates

In February 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2016-02, Leases (Topic 842). ASU No. 2016-02 requires an entity to recognize right-of-use assets and lease liabilities on its balance sheet and disclose key information about leasing arrangements. Lessees and lessors are required to disclose qualitative and quantitative information about leasing arrangements to enable a user of the financial statements to assess the amount, timing and uncertainty of cash flows arising from leases. ASU No. 2016-02 is effective for fiscal years, and interim periods within those years, beginning after December 15, 2018. Early adoption is permitted. The Company currently in the process of evaluating the impact of adoption of ASU No. 2016-02 on the condensed consolidated financial statements and related disclosures.

In March 2016, the FASB issued ASU No. 2016-08, "Revenue from Contracts with Customers (Topic 606): Principal versus Agent Considerations". The purpose of ASU No. 2016-08 is to clarify the implementation of guidance on principal versus agent considerations. The amendments in ASU No. 2016-08 are effective for interim and annual reporting periods beginning after December 15, 2017. The Company is currently assessing the impact of ASU No. 2016-08 on the condensed consolidated financial statements and related disclosures.

In March 2016, the FASB issued ASU No. 2016-09, "Compensation – Stock Compensation (Topic 718): Improvements to Employee Share-Based Payment Accounting". The amendment is to simplify several aspects of the accounting for share-based payment transactions including the income tax consequences, classification of awards as either equity or liabilities, and classification on the statement of cash flows. The amendments in ASU No. 2016-09 are effective for interim and annual reporting periods beginning after December 15, 2016. The Company is currently assessing the impact of ASU No. 2016-09 on the condensed consolidated financial statements and related disclosures.

Other accounting standards that have been issued or proposed by FASB that do not require adoption until a future date are not expected to have a material impact on the consolidated financial statements upon adoption. Our Company does not discuss recent pronouncements that are not anticipated to have an impact on or are unrelated to its financial condition, results of operations, cash flows or disclosures.

Recent Accounting Pronouncements

Management does not anticipate that the recently issued but not yet effective accounting pronouncements will materially impact our company's financial condition.

Off-Balance Sheet Arrangements

We have no significant off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in our financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that are material to our stockholders.

Item 3. Quantitative and Qualitative Disclosures About Market Risk

As a "smaller reporting company", we are not required to provide the information required by this Item.

Item 4. Controls and Procedures

Management's Report on Disclosure Controls and Procedures

We maintain disclosure controls and procedures that are designed to ensure that information required to be disclosed in our reports filed under the Securities Exchange Act of 1934, as amended, is recorded, processed, summarized and reported within the time periods specified in the Securities and Exchange Commission's rules and forms, and that such information is accumulated and communicated to our management, including our president (our principal executive officer, principal financial officer and principal accounting officer) to allow for timely decisions regarding required disclosure. In designing and evaluating our disclosure controls and procedures, our management recognizes that any controls and procedures, no matter how well designed and operated, can provide only reasonable assurance of achieving the desired control objectives, and our management is required to apply its judgment in evaluating the cost-benefit relationship of possible controls and procedures.

As of the end of our quarter covered by this report, we carried out an evaluation, under the supervision and with the participation of our management, including our president (our principal executive officer, principal financial officer and principal accounting officer), of the effectiveness of the design and operation of our disclosure controls and procedures. Based on the foregoing, our president (our principal executive officer, principal financial officer and principal accounting officer) concluded that our disclosure controls and procedures were not effective as of the end of the period covered by this quarterly report.

Our management identified the following material weaknesses in our internal control over financial reporting, which are indicative of many small companies with small staff: (i) inadequate segregation of duties and effective risk assessment; and (ii) insufficient written policies and procedures for accounting and financial reporting with respect to the requirements and application of both US GAAP and SEC guidelines.

We plan to take steps to enhance and improve the design of our internal control over financial reporting. During the period covered by this quarterly report on Form 10-Q, we have not been able to remediate the material weaknesses identified above. To remediate such weaknesses, we hope to implement the following changes during our fiscal year ending December 31, 2015: (i) appoint additional qualified personnel to address inadequate segregation of duties and ineffective risk management; and (ii) adopt sufficient written policies and procedures for accounting and financial reporting. The remediation efforts set out in (i) and (ii) are largely dependent upon our securing additional financing to cover the costs of implementing the changes required. If we are unsuccessful in securing such funds, remediation efforts may be adversely affected in a material manner.

Changes in Internal Control

During the period covered by this report there were no changes in our internal control over financial reporting that materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

PART II – OTHER INFORMATION

Item 1. Legal Proceedings

We know of no material, existing or pending legal proceedings against our company, nor are we involved as a plaintiff in any material proceeding or pending litigation. There are no proceedings in which any of our directors, officers or affiliates, or any registered beneficial shareholder, is an adverse party or has a material interest adverse to our interest.

Item 1A. Risk Factors

As a "smaller reporting company" we are not required to provide the information required by this Item.

Item 2. Unregistered Sales of Equity Securities and Use of Proceeds

None.

Item 3. Defaults Upon Senior Securities

None.

Item 4. Mine Safety Disclosures

Not applicable.

Item 5. Other Information

None.

Item 6. Exhibits

Exhibit Number	Description
(3)	**Articles of Incorporation and Bylaws**
3.1	Articles of Incorporation (incorporated by reference to our Registration Statement on Form S-1 filed on March 20, 2012)
3.2	Bylaws (incorporated by reference to our Registration Statement on Form S-1 filed on March 20, 2012)
3.3	Certificate of Amendment (incorporated by reference to our Current Report on Form 8-K filed on September 20, 2013)
(10)	**Material Contracts**
10.1	Share Cancellation to Treasury Agreement (incorporated by reference to our Current Report on Form 8-K filed on September 20, 2013)
10.2	Lease Assignment Agreement between our company and West Bakken Energy Holdings, Ltd. (incorporated by reference to our Current Report on Form 8-K filed on March 5, 2014)
10.3	Master Services Consulting Agreement dated September 16, 2015 (incorporated by reference to our Current Report on Form 8-K filed on September 21, 2015)
(31)	**Rule 13a-14 (d)/15d-14d) Certifications**
31.1*	Section 302 Certification pursuant to the Sarbanes-Oxley Act of 2001 of the Principal Executive Officer, Principal Financial Officer and Principal Accounting Officer
(32)	**Section 1350 Certifications**
32.1*	Section 906 Certification pursuant to the Sarbanes-Oxley Act of 2001 of the Principal Executive Officer, Principal Financial Officer and Principal Accounting Officer
(101)*	**Interactive Data File**
101.INS	XBRL Instance Document
101.SCH	XBRL Taxonomy Extension Schema Document
101.CAL	XBRL Taxonomy Extension Calculation Linkbase Document
101.DEF	XBRL Taxonomy Extension Definition Linkbase Document
101.LAB	XBRL Taxonomy Extension Label Linkbase Document
101.PRE	XBRL Taxonomy Extension Presentation Linkbase Document

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* *Filed herewith.*

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

BLACK STALLION OIL AND GAS, INC.
(Registrant)

Dated: June 8, 2016

By: */s/ Ira Morris*
Ira Morris
President, Secretary, Treasurer and Director
(Principal Executive Officer, Principal Financial Officer and Principal Accounting Officer)

EXHIBIT 31.1

CERTIFICATION PURSUANT TO
18 U.S.C. ss 1350, AS ADOPTED PURSUANT TO
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Ira Morris, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Black Stallion Oil & Gas 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 to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this 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 report;

4. The registrant's other certifying officer(s) 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)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, 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 report is being prepared;

   (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures 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 on such evaluation; and

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

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

Dated: June 8, 2016

By: */s/ Ira Morris*
Ira Morris
President, Secretary, Treasurer and Director
(Principal Executive Officer, Principal Financial Officer
and
Principal Accounting Officer)

EXHIBIT 32.1

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

I, Ira Morris, hereby 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 Quarterly Report on Form 10-Q of Black Stallion Oil & Gas Inc. for the period ended March 31, 2016 (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 results of operations of Black Stallion Oil & Gas Inc.

Dated: June 8, 2016

By: */s/ Ira Morris*
Ira Morris
President, Secretary, Treasurer and Director
(Principal Executive Officer, Principal Financial Officer and
Principal Accounting Officer)
Black Stallion Oil & Gas Inc.

A signed original of this written statement required by Section 906, or other document authenticating, acknowledging, or otherwise adopting the signature that appears in typed form within the electronic version of this written statement required by Section 906, has been provided to Black Stallion Oil & Gas Inc. and will be retained by Black Stallion Oil & Gas Inc. and furnished to the Securities and Exchange Commission or its staff upon request.