

TIDELANDS OIL & GAS CORP/WA  
Form NT 10-Q  
August 14, 2008

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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 20549

\_\_\_\_\_  
FORM 12b-25  
\_\_\_\_\_

Notification of Late Filing

Commission file Number: 000-29613

(Check one)

Form 10-K and Form 10-KSB  Form 11-K  Form 20-F  Form 10-Q and Form 10-QSB  Form N-SAR

For the period ended: June 30, 2008

- Transition Report on Form 10-K and Form 10-KSB
- Transition Report on Form 20-F
- Transition Report on Form 11-K
- Transition Report on Form 10-Q and Form 10-QSB
- Transition Report on Form N-SAR

For the transition period ended \_\_\_\_\_

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification related to a portion of the filing checked above, identify the item(s) to which notification relates:

\_\_\_\_\_

PART I -- REGISTRANT INFORMATION

Full name of Registrant: Tidelands Oil & Gas Corporation

Former name if applicable: \_\_\_\_\_

Address of principal executive office: 1862 West Bitters Road, Building 1

City, State and Zip Code: San Antonio, Texas 78248

PART II -- RULE 12b-25(b) and (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

(a) The reasons described in detail in Part III of this form could not be eliminated without unreasonable effort or expense;

(b) The subject annual report, semi-annual report, transition report of Forms 10-K, 10-K, 20-F, 11-K or Form N-SAR, or portion thereof will be filed on or before the 15th calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q, 10-Q, or portion thereof will be filed on or before the fifth calendar day following the prescribed due date; and

(c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

