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

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

## FORM 15

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

Commission File Number: 000-29613

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

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

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

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

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

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

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

Date: June 1, 2009

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