UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

FORM 10-Q /A

(Amendment No. 1)

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

For the quarterly period ended: **September 30, 2011**

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

For the transition period from ______________ to _______________

Commission file number **000-29219**

SINOCUBATE, INC.

(Exact name of registrant as specified in its charter)

Nevada	**98-0199508**
(State or other jurisdiction of incorporation or organization)	(IRS Employer Identification No.)
Kerry Center, 1515 West Nanjing Road, Suite 1002 Shanghai,	**200040**
(Address of principal executive offices)	(Zip Code)

+86 (21) 5298 6257
Issuer's telephone number

(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 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" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large Accelerated Filer	☐	Accelerated Filer	☐
Non Accelerated Filer	☐	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:

Indicate by check mark whether the registrant has filed all documents and reports required to be filed by Sections 12, 13 or 15(d) of the Securities Exchange Act of 1934 subsequent to the distribution of securities under a plan confirmed by a court. Yes ☐ No ☐

Not Applicable

APPLICABLE ONLY TO CORPORATE ISSUERS

The number of shares of common stock outstanding on November 1, 2011 was 18,484,559.

Explanatory note

The purpose of this Amendment No. 1 to SinoCubate, Inc.'s Quarterly Report on Form 10-Q for the quarterly period ended September 30, 2011, filed with the Securities and Exchange Commission on November 16, 2011 (the "Form 10-Q"), is to revise all references to Viking Investments Group LLC's state of incorporation, amend Note 7 regarding Supplemental Cash Flow Information, and to furnish Exhibit 101 in accordance with Rule 405 of Regulation S-T. Exhibit 101 to this report provides the consolidated financial statements and related notes from the Form 10-Q formatted in XBRL (eXtensible Business Reporting Language).

No other changes have been made to the Form 10-Q. This Amendment No. 1 to the Form 10-Q speaks as of the original filing date of the Form 10-Q, does not reflect events that may have occurred subsequent to the original filing date and does not modify or update in any way disclosures made in the original Form 10-Q.

Pursuant to Rule 406T of Regulation S-T, the interactive data files on Exhibit 101 hereto are deemed not filed or part of a registration statement or prospectus for purposes of Sections 11 or 12 of the Securities Act of 1933, as amended, are deemed not filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and otherwise are not subject to liability under those sections.

SINOCUBATE, INC.
(A Development Stage Company)

Form 10-Q

PART I – FINANCIAL INFORMATION

PART II – OTHER INFORMATION

SINOCUBATE, INC.
(A Development Stage Company)
Consolidated Financial Statements
(Unaudited)

PART I — FINANCIAL INFORMATION

ITEM 1. CONSOLIDATED FINANCIAL STATEMENTS

SINOCUBATE, INC.
(A Development Stage Company)
Consolidated Balance Sheets
(Unaudited)
(Amounts expressed in US dollars)

	September 30,2011 (Unaudited)	December 31, 2010
ASSETS		
Cash	$ 100	$ -
Long-term Investments (Notes 2 and 5)	5,065,838	-
TOTAL ASSETS	$ 5,065,938	$ -
LIABILITIES AND STOCKHOLDERS'EQUITY		
Current (Note 6)	$ -	$ -
Related Party Transactions (Note 4)		
Capital Stock		
Preferred stock, $0.001 par value, 5,000,000 shares authorized, no shares issued or outstanding as of September 30, 2011	-	-
Common stock, $0.001 par value, 100,000,000 shares authorized and outstanding 2,907,075 shares issued as of September 30, 2011, and 995,655 shares issued as of September 30, 2010	$ 2,908	$ 996
Additional Paid in Capital (100% Investor's equity of Viking I nvestments Group LLC, (Delaware))	100	-
Additional Paid-In Capital	2,883,651	2,359,863
Subscription Receivable	4,587,838	-
Deficit	-	(1,305,454)
Deficit accumulated during the development stage	(2,408,559)	(1,055,405)
Total Stockholders' Equity	5,065,938	-
TOTAL LIABILITIES AND STOCKHOLDERS'EQUITY	$ 5,065,938	$ -

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

SINOCUBATE, INC.
(A Development Stage Company)
Consolidated Statement Of Operations And Comprehensive Loss
(Unaudited)
(Amounts expressed in US dollars)

	Three months ended, September 30,		Nine months ended September 30,		January 1, 2004 (Date of Inception of the Development Stage) to September 30,
	2011	2010	2011	2010	2011
General and administrative expenses:					
Amortization	$ -	$ -	$ -	$ -	$ 27,077
Bad debt	-	-	-	-	525
Corporate promotion	-	-	-	-	13,920
Finance charges	-	-	-	-	27,397
Insurance	-	-	-	-	15,901
Interest on notes payable	-	-	-	-	34,648
Management and consultant fees	-	-	-	-	316,624
Office supplies and services	500	1,000	1,500	3,000	52,442
Professional fees	1,500	3,000	4,500	9,000	338,517
Rent (Note 6)	21,820	-	41,700	-	53,261
Wages	-		-	-	84,258
Loss before other items	(23,820)	(4,000)	(47,700)	(12,000)	(964,570)
Other items:					
Loss on disposition of equipment	-	-	-	-	(15,028)
Write-down of intangible assets	-	-	-	-	(50,001)
Write-off of payables	-	-	-	-	73,607
Write-off of notes payable	-	-	-	-	14,823
Gain on settlement of lawsuit	-	-	-	-	44,445
Gain on sale of investment	-	-	-	-	31,874
Other income	-	-	-	-	42,530
Income (loss) from continuing operations	(23,820)	(4,000)	(47,700)	(12,000)	(822,320)
Operating loss (income) from discontinued operations	0	-	-	-	(388,905)
Gain on sales of discontinued operations	0	-	-	-	108,120
Net income (loss)	$ (23,820)	$ (4,000)	$ (47,700)	$ (12,000)	$ (1,103,105)
Basic and diluted income (loss) per Common share – continuing operations	(0)	(0)	(0)	(0)	(1)
Weighted average number of common share outstanding – basic and diluted	1,304,042	995,655	1,304,042	995,655	1,304,042
Comprehensive income (loss)					
Net income (loss)	$ (23,820)	$ (4,000)	$ (47,700)	$ (12,000)	$ (1,103,105)
Foreign currency translation adjustment	0	-	-	-	-
Total comprehensive income (loss)	$ (23,820)	$ (4,000)	$ (47,700)	$ (12,000)	$ (1,103,105)

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

SINOCUBATE, INC.
(A Development Stage Company)
Consolidated Statement Of Cash Flows
(Unaudited)
(Amounts expressed in US dollars)

	Nine months ended September 30, 2,011	Nine months ended September 30, 2,010	January 1, 2004 (Date of Inception of the Development Stage) to September 30, 2,011
Cash flows from operating activities:			
Net income (loss)	$ (47,700)	$ (12,000)	$ (1,103,105)
Adjustments to reconcile net loss to net cash used in operating activities:			
Finance charges	—	—	27,387
Accrued interest on notes payable	—	—	31,414
Amortization	—	—	27,077
Accrued expenses and service costs assumed by majority shareholder	47,700	12,000	143,458
Acquisition of a wholly-owned subsidary and the liability assumed by majority stockholder	100	—	100
Foreign exchange effect on notes payable	—	—	5,303
Issuance of common stock for services	—	—	1,000
Stock-based compensation	—	—	28,480
Loss on disposition of equipment	—	—	225,184
Write-down of intangible assets	—	—	360,001
Write-off of payables	—	—	(73,607)
Write-off of notes payable	—	—	(18,729)
Gain on settlement of lawsuit	—	—	(44,445)
Gain on sale of discontinued operations	—	—	(108,121)
Gain on sale of investments	—	—	(31,874)
Other income	—	—	(42,530)
Changes in non-cash working capital items:			
Accounts payable and accrued liabilities	—	—	150,271
Cash used in continuing operations	100	—	(422,736)
Discontinued operations	—	—	(171,213)
Net cash used in operating activities	100	—	(593,949)
Cash flows from investing activities:			
Proceeds from sale of subsidiary	—	—	1
Proceeds from assets disposition	—	—	5,458
Purchase of equipment	—	—	(5,808)
Net cash used in investing activities	—	—	(349)
Cash flows from financing activities:			
Settlement of notes payable	—	—	398,614
Proceeds from issuance of common stock	—	—	1,000
Net cash provided by financing activities	—	—	399,614
Effect of exchange rate changes on cash	—	—	(14,734)
Change in cash	100	—	(209,418)
Cash, beginning of period	—	—	209,518
Cash, end of period	$ 100	$ —	$ 100

Supplemental Cash Flow Information: (see note 7)

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

SINOCUBATE, INC.
(A Development Stage Company)
Consolidated Statement Of Stockholders' Equity
(Unaudited)
(Amounts expressed in US dollars)

	Common Shares Number	Common Shares Amount	Treasury Stock	Investor's Equity	Additional Paid-in Capital	Subscriptions Received	Accumulated Other Comprehensive Income	Deficit	Deficit Accumulated During the Development Stage	Total
May 3, 1989 (Inception) through December 31, 1997	60,022	$ 600	$ —	$ —	$ 9,400	$ —	$ —	$ (10,000)	$ —	$ —
Net loss	—	—	—	—	—	—	—	(148,931)	—	(148,931)
Shares issued for cash	180,000	1,800	—	—	148,200	2,000	—	—	—	152,000
Balance at December 31, 1998	240,022	2,400	—	—	157,600	2,000	—	(158,931)	—	3,069
Net loss	—	—	—	—	—	—	—	(511,587)	—	(511,587)
Foreign currency translation adjustment	—	—	—	—	—	—	(14,130)	—	—	(14,130)
Share issued for services	15,000	150	—	—	124,850	—	—	—	—	125,000
Subscription receivable	12,000	120	—	—	99,880	8,000	—	—	—	108,000
Share issued for intangible assets	15,000	150	—	—	124,850	—	—	—	—	125,000
Balance at December 31, 1999	282,022	2,820	—	—	507,180	10,000	(14,130)	(670,518)	—	(164,648)
Net loss	—	—	—	—	—	—	—	(339,063)	—	(339,063)
Foreign currency translation adjustment	—	—	—	—	—	—	18,885	—	—	18,885
Shares issued for cash	21,600	216	—	—	259,784	—	—	—	—	260,000
Shares issued for settlement of debt	4,500	45	—	—	174,955	—	—	—	—	175,000
Subscription receivable	600	6	—	—	9,994	(200)	—	—	—	9,800
Subscription received	30,000	300	—	—	499,700	(9,350)	—	—	—	490,650
Stock option benefit	—	—	—	—	14,235	—	—	—	—	14,235
Balance at December 31, 2000	338,722	3,387	—	—	1,465,848	450	4,755	(1,009,581)	—	464,859
Net loss	—	—	—	—	—	—	—	375,621	—	375,621
Foreign currency translation adjustment	—	—	—	—	—	—	13,629	—	—	13,629
Shares issued for cash	300	3	—	—	2,247	—	—	—	—	2,250
Subscription received	—	—	—	—	—	200	—	—	—	200
Stock option benefit	—	—	—	—	118,920	—	—	—	—	118,920
Repurchase of common stock for treasury	—	—	(270	—	(6,611)	—	—	—	—	(6,881)

Balance at December 31, 2001	339,022	3,390	(270	—	1,580,404	650	18,384	(633,960)	—	968,598
Net loss	—	—	—	—	—	—		(63,864)	—	(63,864)
Foreign currency translation adjustment	—	—	—	—	—	—	(1,155)	—	—	(1,155)
Shares issued for cash	4,500	45	—	—	33,705	—	—	—	—	33,750
Balance at December 31, 2002	343,522	$ 3,435	$ (270	$ —	$1,614,109	$ 650	$ 17,229	$ (697,824)	$ —	$ 937,329
Net loss	—	—	—	—	—	—	—	(607,630)	—	(607,630)
Foreign currency translation adjustment	—	—	—	—	—	—	1,752	—	—	1,752
Stock option benefit	—	—	—	—	11,800		—	—	—	11,800
Cancellation of agreement	—	—	—	—	—	(650)	—	—	—	(650)
Share issues for cash on exercise of options	12,000	120	—	—	11,880	—	—	—	—	12,000
Share issues for consulting services	45,000	450	—	—	49,675	—	—	—	—	50,125
Share issues for intangible assets	60,000	600	—	—	104,400	—	—	—	—	105,000
Share issued for software	60,000	600	—	—	53,400	—	—	—	—	54,000
Balance at December 31, 2003	520,522	5,205	(270	—	1,845,264	—	18,981	(1,305,454)	—	563,726
Net loss	—	—	—	—	—	—	—	—	(795,364)	(795,364)
Foreign currency translation adjustment	—	—	—	—	—	—	(238)	—	—	(238)
Stock-based compensation	—	—	—	—	4,460	—	—	—	—	4,460
Shares issued for cash on exercise of options	1,000	10	—	—	990	—	—	—	—	1,000
Share issued for debt	140,000	1,400	—	—	68,600	—	—	—	—	70,000
Share issued for consulting services	2,000	20	—	—	980	—	—	—	—	1,000
Balance at December 31, 2004	663,522	6,635	(270	—	1,920,294	—	18,743	(1,305,454)	(795,364)	(155,416)
Net loss	—	—	—	—	—	—	—	—	(54,416)	(54,416)
Foreign currency translation adjustment	—	—	—	—	—	—	(702)	—	—	(702)
Share issues for consulting services	18,000	180	—	—	8,820	—	—	—	—	9,000
Balance at December 31, 2005	681,522	6,815	(270	—	1,929,114	—	18,041	(1,305,454)	(849,780)	(201,534)
Net loss	—	—	—	—	—	—	—	—	(36,575)	(36,575)
Foreign currency										

translation adjustment	—	—	—	—	—	—	563	—	—	563
Share issues for debt	50,000	500	—	—	24,500	—	—	—	—	25,000
Balance at December 31, 2006	731,522	7,315	(270	—	1,953,614	—	18,604	(1,305,454)	(886,355)	(212,546)
Net loss	—	—	—	—	—	—	—	—	(170,950)	(170,950)
Discount on notes payable	—	—	—	—	20,573	—	—	—	—	20,573
Foreign currency translation adjustment	—	—	—	—	—	—	(13,391)	—	—	(13,391)
Balance at December 31, 2007	731,522	7,315	(270	—	1,974,187	—	5,213	(1,305,454)	(1,057,305)	(376,314)
Issuance of new shares	284,637	2,846	—	—	267,559	—	—	—	—	270,405
Cancellation of shares	(20,504)	(205)	270	—	(65)	—	—	—	—	—
Services assumed by majority stockholder	—	—	—	—	32,000	—	—	—	—	32,000
Change in par value of common share from $0.01 per share to $0.001 per share	—	(8,960)	—	—	8,960	—	—	—	—	—
Net income	—	—	—	—	—	—	—	—	79,122	79,122
Foreign currency translation adjustment	—	—	—	—	—	—	(5,213)	—	—	(5,213)
Balance at December 31, 2008 (audited)	995,655	996	—	—	2,282,641	—	—	(1,305,454)	(978,183)	—
Services assumed by majority stockholder	—	—	—	—	28,004	—	—	—	—	28,004
Stock-based compensation					24,020					24,020
Net Loss	—	—	—	—	—	—	—	—	(52,024)	(52,024)
Balance at December 31, 2009 (audited)	995,655	996	—	—	2,334,665	—	—	(1,305,454)	(1,030,207)	—
Services assumed by majority stockholder	—	—	—	—	25,198	—	—	—	—	25,198
Net Loss	—	—	—	—	—	—	—	—	(25,198)	(25,198)
Balance at December 31, 2010 (audited)	995,655	996	—	—	2,359,863	—	—	(1,305,454)	(1,055,405)	-
Deficit transfer to accumulated deficit account								1,305,454	(1,305,454)	-
Net Loss	-	-	-	-	-	-	-	-	(47,700)	-47,700
Services assumed by majority stockholder (Note 6)	-	-	-	-	47,700	-	-	-		47,700

Additional Paid in Capital (Acquisition of Viking I nvestments Group LLC, (Delaware)' s 100% equity and the payment was assumed by majority stockholder)				100						100
Issuance of 1,912,000 new shares for exchanging common stock of China Wood	1,912,000	1,912			476,088					478,000
Issuance of 12,569,420 new shares for exchanging common stock of China Wood						4,587,838				4,587,838
Balance at September 30, 2011 (Unaudited)	2,907,655	$ 2,908	-	100	$2,883,651	$ 4,587,838	$ -	-	(2,408,559)	5,065,938

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

SINOCUBATE, INC.
(A Development Stage Company)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
September 30, 2011
(Amounts expressed in US Dollars)
(Unaudited)

Note 1. Interim Consolidated Financial Statements

Basis of presentation and principles of consolidation

The consolidated financial statements include the accounts of SinoCubate, Inc. (“the Company” and “SinoCubate”) and its majority-owned subsidiary, Viking Investments Group LLC, incorporated in Delaware (“Viking Delaware ”). Intercompany balances and transactions are eliminated.

The foregoing unaudited interim consolidated financial statements have been prepared in accordance with generally accepted accounting principles or GAAP for interim consolidated financial information and with the instructions to Form 10-Q as promulgated by the Securities and Exchange Commission or the SEC. Accordingly, these consolidated financial statements do not include all of the disclosures required by generally accepted accounting principles for complete consolidated financial statements. The accompanying unaudited consolidated financial statements and related notes should be read in conjunction with the audited consolidated financial statements and the Form 10-K of the Company for the year ended December 31, 2010. In the opinion of management, the unaudited interim consolidated financial statements furnished herein include all adjustments, all of which are of a normal recurring nature, necessary for a fair statement of the results for the interim period presented.

The results of operations for such periods are not necessarily indicative of the results expected for a full year or for any future period.

Note 2. Nature of Business and Going Concern Assumption

Since November 2008, the Company has sought to enter into contractual arrangements with entities that allow the Company to either purchase outright the assets and/or business operations of such entities or to enter into business arrangements, such as joint ventures or similar combinations with such entities to manage and operate such entities. The Company is a development stage company as defined by the Financial Accounting Standards Board *Accounting Standards Codification*, or FASB ASC 915, “Development Stage Entities.”

The Company was incorporated under the laws of the State of Florida on May 3, 1989 as Sparta Ventures Corp. and remained inactive until June 27, 1998. The name of the Company was changed to Thermal Ablation Technologies Corporation on October 8, 1998 and then to Poker.com, Inc. on August 10, 1999. On September 15, 2003, the Company changed its name to LegalPlay Entertainment Inc. and on November 8, 2006, the name of the Company was changed to Synthenol Inc. Effective November 3, 2008, the Company merged with and into a wholly-owned subsidiary, SinoCubate, Inc., which remained the surviving entity of the merger. SinoCubate was formed in the State of Nevada on September 11, 2008. The merger resulted in a change of name of the Company from Synthenol Inc. to SinoCubate, Inc. and a change in the state of incorporation of the Company from Florida to Nevada.

On December 19, 2009, the Company announced a strategic partnership with Viking Investments Group LLC, incorporated in Delaware (“Viking Delaware ”), whereby Viking Delaware , in exchange for a fee, and SinoCubate will work together and assist various business entities in the Peoples Republic of China or the PRC in their endeavors to become publicly listed companies in the United States. In connection with the strategic agreement, the Company was to newly issue 4,750,000 shares of the Company’s common stock to Viking Delaware in exchange for One Hundred Thousand (100,000) shares of common stock of Renhuang Pharmaceutical, Inc. or Renhuang owned by Viking Delaware , and newly issue 15,000,000 shares of the Company’s common stock to Viking Delaware in exchange for entry into the strategic partnership agreement. In connection with the foregoing transactions, Philip Wan and Yung Kong Chin were appointed directors and officers of the Company and were each granted warrants to purchase 50,000 shares of common stock of the Company at an exercise price of $0.26 per share exercisable in whole or in part at any time during the 3 years after issuance. Effective, March 26, 2010, the parties elected to terminate the strategic partnership agreement and the directors and officers appointed thereby, Messrs. Wan and Chin, resigned as directors and officers of the Company and agreed not to exercise their warrants to purchase the Company’s shares. The Company has subsequently cancelled the warrants. No shares were issued to Viking Delaware and neither the Company nor Viking Delaware has monetary or other demand on the other related to the cancellation.

On June 29, 2011, and on August 29, 2011, Viking Investments Group LLC, a company controlled and managed by the Company's Chairman, Chief Executive Officer and President, Tom Simeo, incorporated under the laws of The Federation of St. Kitts and Nevis, ("Viking Nevis") sold 100,000 and 466,813 shares respectively of China Wood, Inc., publicly listed in the United States with the ticker "CNWD", (the "China Wood Shares") owned by Viking Nevis, in exchange for 1,912,000 and 12,569,420 newly issued restricted shares of SinoCubate respectively (the SinoCubate Shares"). On August 29, 2011, the Company acquired from Tom Simeo, the Company's Chairman, Chief Executive Officer and President, Viking Investments Group LLC, incorporated in Delaware ("Viking Delaware ") for a nominal value of One Hundred Dollars ($100). At the time of the acquisition, except for a lease obligation related to the Company's office, located at Kerry Centre, 1515 West Nanjing Road, Suite 1002, Shanghai, P.R. China, 200040, Viking Delaware had no assets and no liabilities. By August 29, 2011, Viking Nevis completed the purchase of the China Wood Shares by having delivered a total of 566,813 shares of common stock in China Wood, Inc. to the Company. The China Wood Shares were registered in a Form S-1 Registration Statement declared effective by the SEC on April 7, 2011. The China Wood Shares are subject to a "Leak-Out Provision" whereby only a certain amount of shares can be sold per month up and until the first anniversary of the effective day of the aforementioned registration statement, April 7, 2012. In determining the fair value of the shares, the Company and Viking Nevis, agreed to use, where applicable, the closing bid price for the most recent trading days prior to the closing day of the transactions The terms of the transactions were attached as exhibits to 8-K filings, filed with the Commission on August 26 and September 2, 2011 respectively, hereby incorporated by reference.

The Company's ability to continue as a going concern is dependent upon its ability to generate future profitable operations and/or to obtain the necessary financing to meet its obligations and repay its liabilities arising from normal business operations when they come due.

Note 3. Summary of Significant Accounting Policies

a) Basis of Presentation

The consolidated financial statements of the Company have been prepared in accordance with US GAAP and are expressed in U.S. dollars. The Company's fiscal year-end is December 31.

b) Use of Estimates

The preparation of consolidated financial statements in conformity with GAAP requires management to make certain estimates and assumptions that affect the reported amounts and timing of revenues and expenses, the reported amounts and classification of assets and liabilities, and disclosure of contingent assets and liabilities. The Company's actual results could vary materially from management's estimates and assumptions. Significant areas requiring the use of management estimates relate to the determination expected tax rates for future income tax recoveries and the warrants.

c) Fair Values Of Financial Instruments

The fair value hierarchy establishes three levels to classify inputs to the valuation techniques used to measure fair value. Level 1 inputs are quoted market prices (unadjusted) in active markets for identical assets or liabilities. Level 2 inputs are inputs other than quoted market prices included in Level 1 that are observable for the asset or liability, either directly, such as prices, or indirectly (derived from prices). Level 3 inputs are unobservable (supported by little or no market activity), such as non-corroborative indicative prices for a particular instrument provided by a third party. The fair value of long term investment is measured on quoted market prices using Level 1 inputs.

The Company provides disclosures regarding financial instruments as prescribed by generally accepted accounting principles. These disclosures do not purport to represent the aggregate net fair value of the Company. Further, the fair value estimates are based on various assumptions, methodologies and subjective considerations which vary widely among different financial institutions and which are subject to change.

d) Cash

The balance sheet carrying amount includes cash held on hands approximate the estimated fair values of such assets.

e) Financial Instruments

Fair values for long term investments are based on quoted market prices, if available. If quoted market prices are not available, fair values are based on quoted market prices of comparable instruments. The Company's financial instrument recognized in the balance sheet consists of Cash and long term investments. The Company's investments in publicly traded securities exposes the Company to market risk since the equity investments are subject to price fluctuations in the open market.

f) Loss Per Share

We compute net loss per share of common stock using the two-class method. Basic net loss per share is computed by dividing the net loss by the weighted-average number of common shares outstanding during the period. Diluted net loss per share is computed by dividing the net loss by the weighted-average number of common shares and, adjusted by any effects of warrants and options outstanding, if dilutive, that may add to the number of common shares during the period

g) Other Comprehensive Income

FASB ASC 220 "Comprehensive Income," establishes standards for the reporting and display of comprehensive income and its components in the consolidated financial statements. For the nine months ended September, 2011 and 2010, comprehensive loss was ($47,700) and $(12,000), respectively.

h) Income Taxes

The Company accounts for income taxes under FASB Codification Topic 740-10-25 ("ASC 740-10-25"). Under ASC 740-10-25, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. Under ASC 740-10-25, the effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. The Company provides a valuation allowance for deferred tax assets for which it does not consider realization of such assets likely. The Company did not incur any material impact to its financial condition or results of operations due to the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. The Company is subject to U.S federal jurisdiction income tax examinations for the tax years 2006 through 2011. In addition, the Company is subject to state and local income tax examinations for the tax years 2006 through 2011.

i) Stock-Based Compensation

The Company may issue stock options to employees and stock options or warrants to non-employees in non-capital raising transactions for services and for financing costs. The Company has adopted ASC Topic 718 (formerly SFAS 123R), "Accounting for Stock-Based Compensation", which establishes a fair value method of accounting for stock-based compensation plans. In accordance with guidance now incorporated in ASC Topic 718, the cost of stock options and warrants issued to employees and non-employees is measured on the grant date based on the fair value. The fair value is determined using the Black-Scholes option pricing model. The resulting amount is charged to expense on the straight-line basis over the period in which the Company expects to receive the benefit, which is generally the vesting period.

(Amounts expressed in US Dollars)

The fair value of stock warrants was determined at the date of grant using the Black-Scholes option pricing model. The Black-Scholes option model requires management to make various estimates and assumptions, including expected term, expected volatility, risk-free rate, and dividend yield. The expected term represents the period of time that stock-based compensation awards granted are expected to be outstanding and is estimated based on considerations including the vesting period, contractual term and anticipated employee exercise patterns. Expected volatility is based on the historical volatility of the Company's stock. The risk-free rate is based on the U.S. Treasury yield curve in relation to the contractual life of stock-based compensation instrument. The dividend yield assumption is based on historical patterns and future expectations for the Company dividends.

Assumption used to estimate the fair value of stock warrants on the granted date is as follows:

Issuance Date	Expected volatility	Risk-free rate	Expected term (years)	Dividend yield
December 16, 2009	204.70%	0.11%	3	0.00%

The stock warrants granted during 2009 were exercisable immediately, the fair value on the grant date using the Black-Scholes option pricing model was $24,020, and have been recorded as compensation costs. The Company did not issue any stock options or warrants during 2010 and in 2011, the Company cancelled all warrants issued in 2009.

j) Long-term investment and Securities owned

The Company owns of 566,813 shares of common stock in China Wood, Inc. China Wood Shares were registered in a Form S-1 Registration Statement declared effective by the SEC on April 7, 2011. The China Wood Shares are subject to a "Leak-Out Provision" whereby only a certain amount of shares can be sold per month up and until the first anniversary of the effective day of the aforementioned registration statement, April 7, 2012. Therefore, the Company has chosen to classify its holdings in these securities as long-term investments. The Company uses the cost method to record the investment and there are no significant unrealized losses or gains on these securities.

k) Recent Accounting Pronouncements

In June 2009, the FASB issued Topic 105, which became the source of authoritative GAAP recognized by the FASB to be applied by nongovernmental entities. Rules and interpretive releases of the SEC under authority of federal securities laws are also sources of authoritative GAAP for SEC registrants. On the effective date of this Topic, the Codification will supersede all then-existing non-SEC accounting and reporting standards. All other non-SEC accounting literature not included in the Codification will become non-authoritative. This Topic identifies the sources of accounting principles and the framework for selecting the principles used in preparing the consolidated financial statements of nongovernmental entities that are presented in conformity with GAAP and arranged these sources of GAAP in a hierarchy for users to apply accordingly. This Topic is effective for consolidated financial statements issued for interim and annual periods ending after September 15, 2009. The adoption of this topic did not have a material impact on the Company's disclosure of the consolidated financial statements.

In January 2010, the FASB issued an amendment to ASC 820, Fair Value Measurements and Disclosure, to require reporting entities to separately disclose the amounts and business rationale for significant transfers in and out of Level 1 and Level 2 fair value measurements and separately present information regarding purchase, sale, issuance, and settlement of Level 3 fair value measures on a gross basis. This standard, for which the Company is currently assessing the impact, is effective for interim and annual reporting periods beginning after December 15, 2009 with the exception of disclosures regarding the purchase, sale, issuance, and settlement of Level 3 fair value measures which are effective for fiscal years beginning after December 15, 2010. The adoption of this standard is not expected to have a significant impact on the Company's consolidated financial statements.

In February 2010, the FASB issued ASU No. 2010-09 "Subsequent Events (ASC Topic 855) "Amendments to Certain Recognition and Disclosure Requirements" ("ASU No. 2010-09"). ASU No. 2010-09 requires an entity that is an SEC filer to evaluate subsequent events through the date that the consolidated financial statements are issued and removes the requirement for an SEC filer to disclose a date, in both issued and revised consolidated financial statements, through which the filer had evaluated subsequent events. The adoption of this standard did not have an impact on the Company's consolidated financial statements.

In September 2009, FASB amended ASC 605, as summarized in ASU 2009-13, Revenue Recognition: Multiple-Deliverable Revenue Arrangements. As summarized in ASU 2009-13, ASC Topic 605 has been amended: (1) to provide updated guidance on whether multiple deliverables exist, how the deliverables in an arrangement should be separated, and the consideration allocated; (2) to require an entity to allocate revenue in an arrangement using estimated selling prices of deliverables if a vendor does not have VSOE or third-party evidence of selling price; and (3) to eliminate the use of the residual method and require an entity to allocate revenue using the relative selling price method. The accounting changes in ASU 2009-13 are both effective for fiscal years beginning on or after June 15, 2010, with early adoption permitted. Adoption may either be on a prospective basis or by retrospective application. The Company is currently evaluating the potential impact that the adoption of this statement will have on its financial position and results from operations and will adopt the provision of this statement in fiscal 2011.

In February 2010, the FASB Accounting Standards Update 2010-10 (ASU 2010-10), "Consolidation (Topic 810): Amendments for Certain Investment Funds." The amendments in this Update are effective as of the beginning of a reporting entity's first annual period that begins after November 15, 2009 and for interim periods within that first reporting period. Early application is not permitted. The Company's adoption of provisions of ASU 2010-10 did not have a material effect on the financial position, results of operations or cash flows.

In April 2010, the FASB issued ASU 2010-17, Revenue Recognition - Milestone Method (Topic 605): Milestone Method of Revenue Recognition. This ASU codifies the consensus reached in EITF Issue No. 08-9, "Milestone Method of Revenue Recognition." The amendments to the Codification provide guidance on defining a milestone and determining when it may be appropriate to apply the milestone method of revenue recognition for research or development transactions. Consideration that is contingent on achievement of a milestone in its entirety may be recognized as revenue in the period in which the milestone is achieved only if the milestone is judged to meet certain criteria to be considered substantive. Milestones should be considered substantive in their entirety and may not be bifurcated. An arrangement may contain both substantive and non-substantive milestones, and each milestone should be evaluated individually to determine if it is substantive.

ASU 2010-17 is effective on a prospective basis for milestones achieved in fiscal years, and interim periods within those years, beginning on or after June 15, 2010. Early adoption is permitted. If a vendor elects early adoption and the period of adoption is not the beginning of the entity's fiscal year, the entity should apply 2010-17 retrospectively from the beginning of the year of adoption. Vendors may also elect to adopt the amendments in this ASU retrospectively for all prior periods. The Company does not expect the provisions of ASU 2010-17 to have a material effect on the financial position, results of operations or cash flows of the Company.

In April 2010, the FASB issued ASU 2010-18, Receivables (Topic 310): Effect of a Loan Modification When the Loan Is Part of a Pool That Is Accounted for as a Single Asset, codifies the consensus reached in EITF Issue No. 09-I, "Effect of a Loan Modification When the Loan Is Part of a Pool That Is Accounted for as a Single Asset." The amendments to the Codification provide that modifications of loans that are accounted for within a pool under Subtopic 310-30 do not result in the removal of those loans from the pool even if the modification of those loans would otherwise be considered a troubled debt restructuring. An entity will continue to be required to consider whether the pool of assets in which the loan is included is impaired if expected cash flows for the pool change. ASU 2010-18 does not affect the accounting for loans under the scope of Subtopic 310-30 that are not accounted for within pools. Loans accounted for individually under Subtopic 310-30 continue to be subject to the troubled debt restructuring accounting provisions within Subtopic 310-40. ASU 2010-18 is effective prospectively for modifications of loans accounted for within pools under Subtopic 310-30 occurring in the first interim or annual period ending on or after July 15, 2010. Early application is permitted. Upon initial adoption of ASU 2010-18, an entity may make a one-time election to terminate accounting for loans as a pool under Subtopic 310-30. This election may be applied on a pool-by-pool basis and does not preclude an entity from applying pool accounting to subsequent acquisitions of loans with credit deterioration. The Company does not expect the provisions of ASU 2010-18 to have a material effect on the financial position, results of operations or cash flows of the Company.

(Amounts expressed in US Dollars)

Note 4. Related Party Transactions

On April 3, 2009, the Company entered into an agreement with Viking Delaware , providing that effective August 15, 2008, Viking Delaware will pay for any services performed on behalf of the Company by third parties until such time that Viking Delaware is no longer the majority shareholder of the Company. On August 2, 2011, effective as of April 1, 2011, Viking Delaware will advance and pay all third party costs for SinoCubate as needed, but SinoCubate has an obligation to reimburse Viking Delaware at a later stage upon demand from Viking Delaware . Viking Delaware 's rights and obligations is as of August 29, 2011 transferred to Viking Nevis.

For the nine months ended September 30, 2011, Viking Delaware assumed the rental, professional service fee, and the other office expenses in the aggregate amount of $47,700 on its own. For the nine months ended September 30, 2010, Viking Nevis disbursed professional and other service fee in the aggregate amount of $12,000 to be repaid by the Company to Viking Nevis on demand.

On December 19, 2009, the Company announced a strategic partnership with Viking Delaware , whereby Viking Delaware , in exchange for a fee, and SinoCubate will work together and assist various business entities in the Peoples Republic of China or the PRC in their endeavors to become publicly listed companies in the United States. In connection with the strategic agreement, the Company was to newly issue 4,750,000 shares of the Company's common stock to Viking Delaware in exchange for One Hundred Thousand (100,000) shares of common stock of Renhuang Pharmaceutical, Inc. or Renhuang owned by Viking Delaware , and newly issue 15,000,000 shares of the Company's common stock to Viking Delaware in exchange for entry into the strategic partnership agreement. In connection with the foregoing transactions, Philip Wan and Yung Kong Chin were appointed directors and officers of the Company and were each granted warrants to purchase 50,000 shares of common stock of the Company at an exercise price of $0.26 per share exercisable in whole or in part at any time during the 3 years after issuance. Effective, March 26, 2010, the parties elected to terminate the strategic partnership agreement and the directors and officers appointed thereby, Messrs. Wan and Chin, resigned as directors and officers of the Company and agreed not to exercise their warrants to purchase the Company's shares. The Company has subsequently cancelled the warrants. No shares were issued to Viking Delaware and neither the Company nor Viking Delaware has monetary or other demand on the other related to the cancellation.

On June 29, 2011, and on August 29, 2011, Viking Investments Group LLC, a company controlled and managed by the Company's Chairman, Chief Executive Officer and President, Tom Simeo, incorporated under the laws of The Federation of St. Kitts and Nevis, ("Viking Nevis") sold 100,000 and 466,813 shares respectively of China Wood, Inc., publicly listed in the United States with the ticker "CNWD", (the "China Wood Shares") owned by Viking Nevis, in exchange for 1,912,000 and 12,569,420 newly issued restricted shares of SinoCubate respectively (the SinoCubate Shares"). On August 29, 2011, the Company acquired from Tom Simeo, the Company's Chairman, Chief Executive Officer and President, Viking Investments Group LLC, incorporated in Delaware ("Viking Delaware ") for a nominal value of One Hundred Dollars ($100). At the time of the acquisition, except for a lease obligation related to the Company's office, located at Kerry Centre, 1515 West Nanjing Road, Suite 1002, Shanghai, P.R. China, 200040, Viking Delaware had no assets and no liabilities. By August 29, 2011, Viking Nevis completed the purchase of the China Wood Shares by having delivered a total of 566,813 shares of common stock in China Wood, Inc. to the Company. The China Wood Shares were registered in a Form S-1 Registration Statement declared effective by the SEC on April 7, 2011. The China Wood Shares are subject to a "Leak-Out Provision" whereby only a certain amount of shares can be sold per month up and until the first anniversary of the effective day of the aforementioned registration statement, April 7, 2012. In determining the fair value of the shares, the Company and Viking Nevis, agreed to use, where applicable, the closing bid price for the most recent trading days prior to the closing day of the transactions. The terms of the transactions were attached as exhibits to 8-K filings, filed with the Commission on August 26 and September 2, 2011 respectively, hereby incorporated by reference.

Note 5. Long-term investment

	September 30, (Unaudited) 2011	September 30, (Unaudited) 2010	December 31, 2010 (Audited)
China Wood Inc.			
- Under the Company's name	—	—	$ —
- Under Viking Investments Group LLC (Delaware)'s name	$ 5,065,838	$ —	—

(Amounts expressed in US Dollars)

On June 29, 2011, and on August 29, 2011, Viking Investments, LLC, a company controlled and managed by the Company's Chairman, Chief Executive Officer and President, Tom Simeo, incorporated under the laws of The Federation of St. Kitts and Nevis, ("Viking Nevis") sold 100,000 and 466,813 shares respectively of China Wood, Inc., publicly listed in the United States with the ticker "CNWD", (the "China Wood Shares") owned by Viking Nevis, in exchange for 1,912,000 and 12,569,420 newly issued restricted shares of SinoCubate respectively (the "SinoCubate Shares").

Note 6. Expenses and Commitment

Expenses included the rental, professional service fee and other office expenses for the nine months ended September 30, 2011 and September 30, 2010 was $47,700 and $12,000, respectively, were all assumed by the major stockholders. The Company via Viking Investment Group LLC ("Viking Delaware ") engaged a lease agreement with Shanghai New Ci Hou Real Estate Co. Ltd., from April 9, 2011 to April 8, 2013. The monthly rental fee is Chinese Renminbi □46,368 (US$7,273). Total rental fee in the nine months ended September 30, 2011 was US $41,700. The total commitment for the lasting lease period is US$132,862.

Note 7. Supplemental Cash Flow Information

	Nine months ended September 30, 2011	Nine months ended September 30, 2010	January 1, 2004 (Date of Inception of the Development stage) to September 30, 2011
Cash paid for:			
Interest	$ —	$ —	$ —
Income taxes (recovery)	$ —	$ —	$ (3,934)
Common shares issued to settle notes payable	$ —	$ —	$ 295,405
Expenses assumed by principal stockholders	$ 47,700	$ 12,000	$ 143,458
Acquisition of a wholly owned subsidiary on non-cash basis	$ (100)	$ -	
Liability assumed by majority shareholder to acquire a wholly owned subsidiary	$ 100	$ -	
Acquisition of 100,000 common shares of China Wood Inc. by issuance of 1,912,000 common shares of the Company	$ (476,088)	$ -	
Increase in paid in capital resulted from acquiring 100,000 common shares of China Wood by issuance of 1,912,000 common shares of the Company	$ 476,088	$ -	
Increase in share capital resulted from acquiring 100,000 common shares of China Wood by issuance of 1,912,000 common shares of the Company	$ 1,912	$ -	
Acquisition of 466,813 common shares of China Wood Inc. by issuance of 12,569,420 common shares of the Company	$ (4,587,838)	$ -	
Increase in subscription receivable resulted from acquiring 466,813 common shares of China Wood by issuance of 12,569,420 common shares of the Company	$ 4,587,838	$ -	

(Amounts expressed in US Dollars)

Note 8. Discontinued Operations

On April 1, 2008, the Company entered into an agreement with an unrelated third party, Ryerson Corporation A.V.V. or Ryerson, to sell all the issued and outstanding shares of its wholly-owned subsidiaries, 564448 BC Ltd. or 564448 and Casino Marketing S.A. or CMSA for consideration of $1. All inter-company debts between CMSA, 564448 and the Company were cancelled. As part of the agreement, Ryerson also assumed all of the liabilities of CMSA and 564448. As such, the Company recognized a gain on the disposition of the subsidiaries.

Proceeds	$	1
Liabilities assumed by purchaser of Casino Marketing S.A. as of April 1, 2008		8,169
Liabilities assumed by purchaser of 564448 BC Ltd. as of April 1, 2008		70,267
Gain on sale of discontinued operations	$	78,437

Note 9 .Termination of agreement

Effective, March 26, 2010, the parties elected to terminate the strategic partnership agreement and the directors and officers appointed thereby, Messrs. Wan and Chin, resigned as directors and officers of the Company and agreed not to exercise their warrants to purchase the Company's shares. The Company has subsequently cancelled the warrants. No shares were issued to Viking Delaware and neither the Company nor Viking Delaware has monetary or other demand on the other related to the cancellation.

SINOCUBATE, INC.
(A Development Stage Company)

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

In preparing the management's discussion and analysis, the registrant presumes that you have read or have access to the discussion and analysis for the preceding fiscal year.

SPECIAL NOTE REGARDING FORWARD-LOOKING STATEMENTS

This document includes "forward-looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995 or the Reform Act. All statements other than statements of historical fact are "forward-looking statements" for purposes of federal and state securities laws, including, but not limited to, any projections of earning, revenue or other financial items; any statements of the plans, strategies and objectives of management for future operations; any statements concerning proposed new services or developments; any statements regarding future economic conditions of performance; and statements of belief; and any statements of assumptions underlying any of the foregoing. Such forward-looking statements involve known and unknown risks, uncertainties and other factors which may cause the actual results, performance or achievements of the Company to be materially different from any future results, performance or achievements expressed or implied by such forward-looking statements. Such factors include, among others, the following: our ability to raise capital and the terms thereof; ability to gain an adequate player base to generate the expected revenue; competition with established gaming websites; adverse changes in government regulations or polices; and other factors referenced in this Form 10-Q.

The use in this Form 10-Q of such words as "believes", "plans", "anticipates", "expects", "intends", and similar expressions are intended to identify forward-looking statements, but are not the exclusive means of identifying such statements. These forward-looking statements present the Company's estimates and assumptions only as of the date of this Report. Except for the Company's ongoing obligation to disclose material information as required by the federal securities laws, the Company does not intend, and undertakes no obligation, to update any forward-looking statements.

Although the Company believes that the expectations reflected in any of the forward-looking statements are reasonable, actual results could differ materially from those projected or assumed or any of the Company's forward-looking statements. The Company's future financial condition and results of operations, as well as any forward-looking statements, are subject to change and inherent risks and uncertainties.

PLAN OF OPERATIONS

Overview

The Company's current business plan is to provide incubate resources and services to support the successful development of late stage, non-publicly-listed P.R. China based companies with the ultimate goals and endeavors to become publicly listed in the United States and elsewhere. This incubate service include financing, professional advisory services, board member services, CFO services, corporate governance and general corporate management to entrepreneurs and their advisers in consideration for a fee, comprised of either cash or equity, or a combination of both (hereinafter referred to as a "Transaction" or plural "Transactions"). It is believed that successful completion of a business incubation program increases the likelihood that a company will stay in business for the long term. SinoCubate is neither an underwriter as the term is defined in Section 2(a)(11) of the Securities Act of 1933. SinoCubate is not an investment company pursuant to the Investment Company Act of 1940. SinoCubate is not an investment adviser pursuant to the Investment Advisers Act of 1940. SinoCubate is not registered with FINRA or SIPC.

This is a new direction for SinoCubate. Previously, SinoCubate's business plan had been focused on investigating and then, if deemed economically feasible, entering into contractual arrangements with entities that would have enabled SinoCubate to either purchase outright the assets and and/or business operations of such entities or to enter into business arrangements, such as joint ventures or similar other combinations with those entities. SinoCubate does not expect to see immediate economic results from its development and, ultimately, there can be no guarantee that the business model will develop to become successful and/or profitable.

RESULTS OF CONTINUING OPERATIONS

The following discussion of the consolidated financial condition and results of operation of the Company should be read in conjunction with the Consolidated financial statements and the related Notes included elsewhere in this Report.

Nine months ended September 30, 2011 compared to the nine months ended September 30, 2010

Liquidity and Capital Resources

At September 30, 2011 the Company had no holding or working capital. At September 30, 2011, the Company had a holding of 566,813 shares of China Wood, with the open market bid price at September 30, 2011 US$9.50 per share representing in aggregate approximately US$5,385,000. The Company believes it has resources to meet its obligations for the next twelve months

Revenue

The Company had no net sales at September 30, 2011 or September 30, 2010.

Expenses

The operating expenses were $47,700 in the Nine months period ended September 30, 2011, compared with the corresponding period in 2010. The increase was mainly due to office rental fee.

Net Loss

The Company incurred a net loss of $47,700 at September 30, 2011 compared with net loss of $12,000 at September 30, 2010. The increase in net loss was mainly due to rental fee compared to the same period of 2010.

CRITICAL ACCOUNTING POLICIES AND ESTIMATES

The Company has adopted various accounting policies that govern the application of accounting principles generally accepted in the United States of America in the preparation of the Company's consolidated financial statements which requires it to make estimates and assumptions that affect the amounts reported in the consolidated financial statements and accompanying notes.

Although these estimates are based on management's knowledge of current events and actions the Company may undertake in the future, the final results may ultimately differ from actual results. Certain accounting policies involve significant judgments and assumptions, which have a material impact on the Company's financial condition and results. Management believes its critical accounting policies reflect its most significant estimates and assumptions used in the presentation of the Company's consolidated financial statements. The Company's critical accounting policies include debt management and accounting for stock-based compensation. The Company does not have off-balance sheet arrangements, financings, or other relationships with unconsolidated entities or other persons, also known as "special purpose entities"

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

As a smaller reporting company as defined by Rule 12b-2 of the Securities Exchange Act of 1934, the Company is not required to provide the information under this item.

ITEM 4. CONTROLS AND PROCEDURES

Disclosure Controls and Procedures

The Company does not currently maintain controls and procedures that are designed to ensure that information required to be disclosed by the Company in the reports it files or submits under the Exchange Act are recorded, processed, summarized, and reported within the time periods specified by the Commission’s rules and forms. Disclosure controls and procedures include, without limitation, controls and procedures designed to provide reasonable assurance that information required to be disclosed by the Company in the reports it files or submits under the Exchange Act is accumulated and communicated to management, including the Chief Executive Officer and Chief Financial Officer, as appropriate, to allow timely decisions regarding required disclosure.

Under the supervision and with the participation of management, including the Company’s Chief Executive Officer, the effectiveness of the Company’s disclosure controls and procedures (as such term is defined in Rule 13a-15(e) and 15d-15(e) under the Exchange Act) as of September 30, 2011 have been evaluated, and, based upon this evaluation, the Company’s Chief Executive Officer has concluded that these controls and procedures are effective in providing reasonable assurance of compliance.

Changes in Internal Control over Financial Reporting

Management and directors will continue to monitor and evaluate the effectiveness of the Company's internal controls and procedures and the Company's internal controls over financial reporting on an ongoing basis and are committed to taking further action and implementing additional enhancements or improvements, as necessary and as funds allow.

PART II — OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS

None.

ITEM 1A. RISK FACTORS

As a smaller reporting company as defined by Rule 12b-2 of the Securities Exchange Act of 1934, the Company is not required to provide the information under this item.

ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS.

On June 29, 2011, and on August 29, 2011, Viking Investments, LLC, a company controlled and managed by the Company's Chairman, Chief Executive Officer and President, Tom Simeo, incorporated under the laws of The Federation of St. Kitts and Nevis, ("Viking Nevis") sold 100,000 and 466,813 shares respectively of China Wood, Inc., publicly listed in the United States with the ticker "CNWD", (the "China Wood Shares") owned by Viking Nevis, in exchange for 1,912,000 and 12,569,420 newly issued restricted shares of SinoCubate respectively (the SinoCubate Shares").

By August 29, 2011, Viking Nevis completed the purchase of the China Wood Shares by having delivered a total of 566,813 shares of common stock in China Wood, Inc. to the Company. The China Wood Shares were registered in a Form S-1 Registration Statement declared effective by the SEC on April 7, 2011. The China Wood Shares are subject to a "Leak-Out Provision" whereby only a certain amount of shares can be sold per month up and until the first anniversary of the effective day of the aforementioned registration statement, (April 7, 2012). In determining the fair value of the shares, the Company and Viking Nevis, agreed to use, where applicable, the closing bid price for the most recent trading days prior to the closing day of the transactions. The terms of the transactions are attached as exhibits to this filing.

ITEM 3. DEFAULTS UPON SENIOR SECURITIES

None.

ITEM 4. SUBMISSION OF MATTERS TO A VOTE OF SECURITY HOLDERS

None.

ITEM 5. OTHER INFORMATION

None.

ITEM 6. EXHIBITS

Exhibit Number	Description
31.1	Rule 13a-14(a)/15d-14(a) Certification of Chief Executive Officer
31.2	Rule 13a-14(a)/15d-14(a) Certification of Chief Financial Officer
32.1	Certificate of Chief Executive Officer pursuant to 18 U.S.C. Section 1350
32.2	Certificate of Chief Financial Officer pursuant to 18 U.S.C. Section 1350
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

** XBRL (Extensible Business Reporting Language) information is furnished and not filed or a part of a registration statement or prospectus for purposes of Sections 11 or 12 of the Securities Act of 1933, as amended, is deemed not filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and otherwise is not subject to liability under these sections.

SINOCUBATE, INC.
(A Development Stage Company)

SIGNATURES

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

SINOCUBATE, INC.
(Registrant)

Date: November 22 , 2011

By: /s/ Tom Simeo
Tom Simeo
Chief Executive Officer and Director

EXHIBIT 31.1

SECTION 302 CERTIFICATION

I, Tom Simeo, certify that:

1. I have reviewed this quarterly report on Form 10-Q of SINOCUBATE, INC.;

2. Based on my knowledge, this quarterly 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 statement, 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 officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-14 and 15d-14) for the registrant and have:

   (a) designed such disclosure controls and procedures 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 the report is being prepared;

   (b) evaluated the effectiveness of the registrant's disclosure controls and procedures as of a date within 90 days prior to the filing date of this report (the "Evaluation Date"); and

   (c) presented in this quarterly report our conclusions about the effectiveness of the disclosure controls and procedures based on our evaluation of the Evaluation Date;

5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent function):

   (a) all significant deficiencies in the design or operation of internal controls which could adversely affect the registrant's ability to record, process, summarize and report financial data and have identified for the registrant's auditors any material weakness in internal controls; and

   (b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls; and

Date: November 22, 2011

By: /s/ Tom Simeo
Tom Simeo
Chief Executive Officer and Director

EXHIBIT 31.2

SECTION 302 CERTIFICATION

I, Gordon S.F. Lin, certify that:

1. I have reviewed this quarterly report on Form 10-Q of SINOCUBATE, INC.;

2. Based on my knowledge, this quarterly 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 statement, 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 officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-14 and 15d-14) for the registrant and have:

   (a) designed such disclosure controls and procedures 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 the report is being prepared;

   (b) evaluated the effectiveness of the registrant's disclosure controls and procedures as of a date within 90 days prior to the filing date of this report (the "Evaluation Date"); and

   (c) presented in this quarterly report our conclusions about the effectiveness of the disclosure controls and procedures based on our evaluation of the Evaluation Date;

5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent function):

   (a) all significant deficiencies in the design or operation of internal controls which could adversely affect the registrant's ability to record, process, summarize and report financial data and have identified for the registrant's auditors any material weakness in internal controls; and

   (b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls; and

Date: November 22, 2011

By: /s/ Gordon S.F. Lin
Gordon S. F Lin
Chief Financial 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**

The undersigned hereby certifies, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that this Quarterly Report on Form 10-Q for the quarter ended September 30, 2011 fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended, and the information contained in such report fairly presents, in all material respects, the financial condition and results of operations of SINOCUBATE, INC.

Date: November 22, 2011

By: /s/ Tom Simeo
Tom Simeo
Chief Executive Officer and Director

EXHIBIT 32.2

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

The undersigned hereby certifies, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that this Quarterly Report on Form 10-Q for the quarter ended September 30, 2011 fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended, and the information contained in such report fairly presents, in all material respects, the financial condition and results of operations of SINOCUBATE, INC.

Date: November 22, 2011

By: /s/ Gordon S.F. Lin
Gordon S. F Lin
Chief Financial Officer