

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

FORM 10-Q

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

For the quarterly period ended: **March 31, 2012**

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

(State or other jurisdiction of incorporation or organization)

98-0199508

(IRS Employer Identification No.)

Kerry Centre, 1515 West Nanjing Road,
29th Floor

Shanghai, P.R. China

(Address of principal executive offices)

200040

(Zip Code)

Issuer's telephone number

+ 86 (21) 6103 7519

(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
Non Accelerated Filer

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 as of March 31, 2012 was 19,477,974.

SINOCUBATE INC.
(A Development Stage Company)

Form 10-Q

PART I – FINANCIAL INFORMATION

ITEM 1.	FINANCIAL STATEMENTS	
	Balance Sheets (Unaudited)	F-2
	Interim Consolidated Statements of Operations and Comprehensive Loss (Unaudited)	F-3
	Interim Consolidated Statements of Cash Flows (Unaudited)	F-4 – F5
	Interim Consolidated Statements of Stockholders' Deficiency (Unaudited)	F-6 – F-9
	Notes to Financial Statements (Unaudited)	F-10 – F-16
ITEM 2.	MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS	3
ITEM 3.	QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK	6
ITEM 4.	CONTROLS AND PROCEDURES	7

PART II – OTHER INFORMATION

ITEM 1.	LEGAL PROCEEDINGS	8
ITEM 1A.	RISK FACTORS	8
ITEM 2.	UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS	8
ITEM 3.	DEFAULTS UPON SENIOR SECURITIES	8
ITEM 4.	SUBMISSION OF MATTERS TO A VOTE OF SECURITY HOLDERS	8
ITEM 5.	OTHER INFORMATION	8
ITEM 6.	EXHIBITS	8
	SIGNATURES	9

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

PART I – FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

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

	March 31 2012 (Unaudited)	December 31 2011 (Audited)
ASSETS		
Cash	\$ 33,977	\$ 7,946
Advance to suppliers	7,928	-
Other receivables	2,537	718
Total current assets	44,443	8,664
Long-term Investment	2,267,252	2,267,252
TOTAL ASSETS	\$ 2,311,695	\$ 2,275,916
LIABILITIES AND STOCKHOLDERS' EQUITY		
LIABILITIES		
Current liabilities	63,071	-
Short-term loan (Note 7)	79,282	-
Accrued expenses	\$ 12,649	\$ 28,739
TOTAL LIABILITIES	\$ 155,002	\$ 28,739
STOCKHOLDER'S EQUITY		
Capital Stock		
Preferred stock, \$0.001 par value, 5,000,000 shares authorized, no shares issued or outstanding as of March 31, 2012 and December 31, 2011	-	-
Common stock, \$0.001 par value, 100,000,000 shares authorized and outstanding 19,477,974 shares issued as of March 31, 2012, and 18,553,778 shares issued as of December 31, 2011	\$ 18,599	\$ 18,554
Additional Paid-In Capital	8,237,594	8,226,946
Deficit	(1,305,454)	(1,305,454)
Deficit accumulated during the development stage	(4,794,015)	(4,692,969)
Foreign currency translation adjustment	(31)	-
TOTAL STOCKHOLDER'S EQUITY	2,156,693	2,247,177
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	\$ 2,311,695	\$ 2,275,916

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

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

	Three months Ended March 31, 2012	Three months Ended March 31, 2011	January 1, 2004 (Date of Inception of the Development Stage) to March 31, 2012
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	-	-	314,374
Office supplies and miscellaneous expenses	24,888	500	100,505
Professional fees	4,490	1,500	371,256
Rent	6,261	-	66,248
Wages	65,515	-	884,675
Other expenses	-	-	2,798,586
Loss before other items	(101,153)	(2,000)	(4,655,601)
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	7	-	42,551
Loss from continuing operations	(101,146)	(2,000)	(4,513,330)
Operating loss from discontinued operations	-	-	(388,905)
Gain on sales of discontinued operations	-	-	108,120
Foreign currency translation adjustment	(31)	-	(31)
Net loss and Comprehensive loss	\$ (101,177)	\$ (2,000)	\$ (4,794,146)
Loss per common share- Basic and diluted	(0.005)	(0.002)	
Weighted average number of common shares outstanding – basic and diluted	18,653,154	995,655	

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

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

	Three months Ended March 31, 2012	Three months Ended March 31, 2011	January 1, 2004 (Date of Inception of the Development Stage) to March 31, 2012
Cash flows from operating activities:			
Net loss	\$ (101,146)	\$ (2,000)	\$ (4,794,115)
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
Expenses and service costs assumed by shareholders	10,693	2,000	882,579
Advanced payment to suppliers	(7,928)	-	(7,928)
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)
Impairment loss on long-term investment	-		2,798,586
Changes in non-cash working capital items:			
Decrease in accrued expenses	46,981		75,720
Other receivables	(1,819)		140,984
Cash used in continuing operations	(53,220)	-	(517,635)
Discontinued operations			(171,213)
Net cash used in operating activities	(53,220)	-	(688,848)
Cash flows from investing activities:			
Proceeds from sale of subsidiary	-		1
Proceeds from assets disposition	-		5,458
Purchase of equipment	-		(5,808)

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

Net cash used in investing activities	-	-	(349)
Cash flows from financing activities:			
Short-term loan	79,282	-	79,282
Settlement of notes payable	-	-	398,614
Proceeds from issuance of common stock	-	-	50,525
Net cash provided by financing activities	<u>79,282</u>	<u>-</u>	<u>28,421</u>
Effect of exchange rate changes on cash	<u>(31)</u>	<u>-</u>	<u>(14,765)</u>
Net increase/(decrease) in cash	26,031	-	(175,541)
Cash, beginning of period	<u>7,946</u>	<u>-</u>	<u>209,518</u>
Cash, ending of period	<u>\$ 33,977</u>	<u>\$ -</u>	<u>\$ 33,977</u>

Supplemental Cash Flow Information (See Note 5)

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

SINOCUBATE, INC.
(A Development Stage Company)
Interim Consolidated Statements of Stockholder's Equity
(Unaudited)
(Amounts Expressed in US Dollars)

	Common Shares		Treasury Stock	Additional Paid-in Capital	Subscriptions Received	Accumulated Other Comprehensive Income	Deficit	Deficit Accumulated During the Development Stage	Total Stockholders' Equity
	Number	Amount							
		\$	\$	\$	\$	\$	\$	\$	\$
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)

SINOCUBATE, INC.
(A Development Stage Company)
Interim Consolidated Statements of Stockholder's Equity
(Unaudited)
(Amounts Expressed in US Dollars)

	Common Shares		Treasury Stock	Additional Paid-in Capital	Subscriptions Received	Accumulated Other Comprehensive Income	Deficit	Deficit Accumulated During the Development Stage	Total Stockholders' Equity
	Number	Amount							
		\$	\$	\$	\$	\$	\$	\$	\$
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)

2010	995,655	996	—	2,359,863	—	—	(1,305,454)	(1,055,405)	-
------	---------	-----	---	-----------	---	---	-------------	-------------	---

SINOCUBATE, INC.
(A Development Stage Company)
Interim Consolidated Statements of Stockholder's Equity
(Unaudited)
(Amounts Expressed in US Dollars)

	Common Shares		Stock	Treasury Capital	Additional Paid-in Received	Subscriptions Income	Accumulated Other Comprehensive Deficit	Deficit Accumulated During the Development Stage	Total Stockholders' Equity
	Number	Amount							
		\$	\$	\$	\$	\$	\$	\$	\$
Net Loss	-	-	-	-	-	-	-	(3,637,564)	(3,637,564)
Expenses assumed by stockholders	-	-	-	51,148	-	-	-	-	51,148
Issuance 14,481,420 new shares for exchanging 566,813 shares of the common stock of China Wood	14,481,420	14,481	-	5,051,357	-	-	-	-	5,065,838
Issuance new shares for investment from shareholders	263,780	264	-	49,261	-	-	-	-	49,525
Issuance new shares to shareholders for expenses assumed	2,812,923	2,813	-	715,417	-	-	-	-	718,230
Balance at December 31, 2011 (Audited)	18,553,778	18,554	-	8,227,046	-	-	(1,305,454)	(4,692,969)	2,247,177
Net loss								(101,146)	(101,146)
Foreign currency translation adjustment						(31)			(31)
Issuance new shares to shareholders for expenses assumed	45,000	45	-	8,055	-	-	-	-	8,100
Issuance new shares for loan collateral (Note 7)	879,196	879	-	60,665	-	-	-	-	61,544
Pledged as securities for loan		(879)	-	(60,665)	-	-	-	-	(61,544)
Expenses assumed by stockholders				2,593					2,593
Balance at March 31, 2012 (Unaudited)	19,477,974	18,599	-	8,237,694	-	(31)	(1,305,454)	(4,794,115)	2,156,693

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

SINOCUBATE INC.
(A Development Stage Company)
NOTES TO INTERIM CONSOLIDATED FINANCIAL STATEMENTS
March 31, 2012
(Amounts expressed in US Dollars)
(Unaudited)

Note 1 Interim Financial Statements

The foregoing unaudited interim consolidated financial statements have been prepared in accordance with generally accepted accounting principles or GAAP for interim financial information and with the instructions to Form 10-Q as promulgated by the Securities and Exchange Commission or the SEC. Accordingly, these financial statements do not include all of the disclosures required by generally accepted accounting principles for complete financial statements. The accompanying unaudited financial statements and related notes should be read in conjunction with the audited financial statements and the Form 10-K of the Company for the year ended December 31, 2011. In the opinion of management, the unaudited interim 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

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.

Previously, the Company sought to enter into contractual arrangements with entities that would 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."

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.

On September 26, 2011, the Company entered into a non-competition agreement with Viking Investments Group LLC, a Nevis and St. Kitts corporation ("Viking Nevis") whereby Viking Nevis agreed to cease all operations in China and transfer all rights, title and interest related to its business in China to the Company and its wholly owned subsidiary, Viking Investments Group LLC, a Nevada corporation, in exchange for the Company issuing registered shares of its common stock under a Form S-8 to Viking's staff.

Beginning in the fourth quarter of 2011, the Company's business plan began to focus on providing incubate services rather than making strategic acquisitions. The Company's current business plan is to provide incubate resources and services to support the successful development of late stage, non-publicly-listed companies based in the United States and emerging growth countries with the ultimate goal and endeavor for them to become publicly listed in the United States. This incubate service includes financing, professional advisory services, board member services, CFO services, corporate governance advice and general corporate management advisory services 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, nor 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.

On November 25, 2011, and on December 12, 2011, the Company entered into binding Letter of Intents with two new Chinese clients located in Beijing and Shanghai to provide those clients consulting and general business development services, including consultation regarding potential stock listings through reverse mergers in the United States. The Beijing client operates over 100 retail stores selling women's underwear. In addition to adding up to 200 more stores in the next two years, the client plans to establish a comprehensive online presence. The Shanghai client, a restaurant and tea house company, operates close to 130 stores in Shanghai and the Hunan province. The client plans to add 50 more stores per year during the next three years and to build a central kitchen serving 300 stores. Upon completion of the listing in the United States, the Company will own a stake in both of those clients.

On January 18, 2012, the Company signed an engagement letter with a Chinese client located in Zhejiang Province to provide consulting and general business services, including consultation regarding potential stock listings via through a reverse merger in the United States. This client is in the apparel business and owns multiple retail stores in China, and exports some of its products to Russia, the United States, and other foreign countries. The client plans to increase its production facility, establish a comprehensive online presence and increase its retail chain in China, and to establish retail stores in the United States. Upon completion of the listing in the United States, the Company will own a stake in this client.

The Company had a net loss of \$101,177 and \$2,000 for the months ended March 31, 2012 and March 31, 2011 respectively. The Company had cash balances in the amount of \$33,977. The Company's loss in 2012 was higher than 2011 as a result of increased wage, office rental and other administrative expenses. 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. Management has no formal plan in place to address this concern but considers that the Company will be able to obtain additional funds by equity financing and/or related party advances; however there is no assurance of additional funding being available.

Note 3 Summary of Significant Accounting Policies

a) Consolidated Financial Statements

The financial statements presented herein reflect the consolidated financial results of the Company and its wholly owned subsidiary Viking Delaware. All significant intercompany transactions and balances have been eliminated upon consolidation.

The foregoing unaudited interim consolidated financial statements have been prepared in accordance with generally accepted accounting principles or GAAP for 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.

b) Basis of Presentation

The consolidated financial statements of the Company have been prepared in accordance with generally accepted accounting principles in United States ("US GAAP") and are expressed in U.S. dollars. The Company's fiscal year-end is December 31.

c) Use of Estimates

The preparation of consolidated financial statements in conformity with U.S. 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 of expected tax rates for future income tax recoveries, stock-based compensation and impairment of long-term investment.

d) Financial Instruments

ASC Topic 820, "Fair Value Measurements and Disclosures," requires disclosure of the fair value of financial instruments held by the Company. ASC Topic 820, "Financial Instruments," defines fair value, and establishes a three-level valuation hierarchy for disclosures of fair value measurement that enhances disclosure requirements for fair value measures. The carrying amounts reported in the balance sheets for receivables and current liabilities each qualify as financial instruments and are a reasonable estimate of their fair values because of the short period of time between the origination of such instruments and their expected realization and their current market rate of interest. The three levels of valuation hierarchy are defined as follows:

- Level 1: inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets.
- Level 2: inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.
- Level 3: inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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. The long-term investment is impaired and its carrying value is reduced to reflect its fair value based on level 3 inputs. The fair value estimates are based on various assumptions, methodologies, subjective considerations and the Guaranty and Repurchase Agreement entered into between the Company and Viking Nevis, which vary widely among different financial institutions and which are subject to change.

e) Cash

Cash includes bank deposits and cash on hand.

f) Loss per share

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) 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 fiscal years ended March, 2012 and 2011, comprehensive loss was \$ (101,176) and \$ (2,000) 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.

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.

j) Long-term investment

Management determines the appropriate classification of investment securities at the time of purchase. Securities are classified held-to-maturity when the Company has both the positive intent and ability to hold the securities to maturity. Held-to-maturity securities are stated at amortized cost. Securities that are bought and held principally for the purpose of selling in the near term are classified as trading securities and reported at fair value, with unrealized gains and losses included in earnings. Securities not classified as held-to-maturity or trading are classified as available-for-sale. Available-for-sale securities are stated at fair value, with the impairment losses, net of income taxes, charged to net income in the period in which it occurs.

The fair value of securities is based on quoted market prices. If a quoted market price is not available, fair value is estimated using quoted market prices for similar securities. A decline in the market value of any available-for-sale or held-for-maturity security below cost that is deemed to be other-than-temporary results in a reduction in carrying amount to fair value.

Impairments that are considered other-than-temporary are recognized as a loss in the consolidated statements of operations. The Company considers various factors in reviewing impairments, including the length of time and extent to which fair value has been less than the Company's cost basis, the financial condition and near-term prospects of the issuer, and the Company's intent and ability to hold the investments for a period of time sufficient to allow for any anticipated recovery in market value.

As March 31, 2012 and 2011, the Company has no trading and held-to-maturity securities. The Company's long-term investment was classified as available-for-sale.

k) Short-term Loan

Short-term loan is obligation which is to be repaid within one year of the date issued.

D) Recent Accounting Pronouncements

In May 2011, FASB issued ASU No 2011-4, "Fair value Measurement (Topic 820): Amendments to achieve value Measurement and Disclosure Requirements in US GAAP and IFRSs." ASU 2011-04 amends Topic 820 to provide common fair value measurement and disclosure requirements in US General Accepted Accounting Principles ("U.S. GAAP") and International Financial Reporting Standards. Consequently, the amendments change the wording used to describe many of the requirements in U.S. GAAP for measuring fair value and for disclosing information about fair value measurements, as well as providing guidance on how fair value should be applied where it is used already required or permitted by other standards within U.S. GAAP. ASU No 2011-04 is to be applied prospectively, and early adoption is not permitted. For public entities, the amendments are effective during interim and annual periods beginning after December 15, 2011. The adoption of ASU No. 2011-04 is not expected to have a material impact on our results of operations or our financial position.

In June 2011, the FASB issued ASU No. 2011-05, Presentation of Comprehensive Income ("ASU 2011-05 which is intended to facilitate the convergence of U.S. GAAP and International Financial Reporting Standards ("IFRS") as well as to increase the transparency of items reported in other comprehensive income. As a result of ASU 2011-05, all nonowner changes in stockholders' equity are required to be presented in a single continuous statement of comprehensive income or in two separate but consecutive statements. The option to present other comprehensive income in the statement of changes in equity has been eliminated. ASU 2011-05 is effective for fiscal years beginning after December 15, 2011 and should be applied retrospectively. The Company expects to adopt this standard beginning in 2012. As ASU 2011-05 impacts presentation only, it will have no effect on the Company's consolidated financial statements.

In December 2011, the FASB issued ASU 2011-12, "Comprehensive Income (Topic 220): Deferral of the Effective Date for Amendments to the Presentation of Reclassifications of Item Out of Accumulated Other Comprehensive Income in Accounting Standards Update No 2011-05." ASU 2011-12 defers the specific requirement to present items that are reclassified from accumulated other comprehensive income to net income separately with their respective components of net income and other comprehensive income. ASU 2011-12 did not defer the requirement to report comprehensive income either in a single continuous statement or in two separate but consecutive financial statements. The amendments are effective at the same time as the amendments in ASU 2011-05.

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. As of August 29, 2011, Viking Delaware's rights and obligations are transferred to Viking Nevis.

For the year ended December 31, 2011, Viking Delaware assumed the rental, wages, professional service fee, and other office expenses in the aggregate amount of \$769,378 on its own. For the year ended December 31, 2010, Viking Nevis disbursed professional and other service fees in the aggregate amount of \$25,198 to be repaid by the Company to Viking Nevis on demand.

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.

Note 5 Supplemental Cash Flow Information

	Three months ended		January 1, 2004
	March 31,		(Date of Inception the
	2012	2011	Development stage) to
			March 31, 2012
Cash paid for:			
Interest	\$ —	\$ —	\$ —
Income taxes (recovery)	\$ —	\$ —	\$ (3,934)
Common shares issued to settle notes payable	\$ —	\$ —	\$ 295,405
Expenses assumed by principal stockholders	\$ 10,693	\$ 2,000	\$ 882,579

Note 6 Expenses

Expenses including the rental, professional service fee, other office expenses for the month ended March 31, 2012 and March 31, 2011 were \$101,153 and \$2,000, respectively, were all assumed by the major stockholders.

On March 20, 2012, the Company issued 45,000 shares of common stock, par value \$0.001 per share, to Howard Lee (25,000 shares) and Gongquan Zhang (20,000 shares) respectively for services rendered under their respective consulting agreement. The Company recorded the stock-based expenses with an amount of \$8,100 in net income.

Note 7 Short-term Loan

The company has entered a six-month loan agreement with Qin Ling (the "Lender"), a third party, on March 22, 2012 for the amount of □500,000CNY. The company issued 879,196 shares common stock of Sinocubate, Inc as collateral to the Lender. The collateral will be returned to the company on the payback date of the loan.

Note 8 Subsequent Event

On May 1, 2012, the Company issued 25,000 shares of common stock, par value \$0.001 per share, to Gongquan Zhang for service rendered in consideration of \$2,500.

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.

SINOCUBATE INC.

(A Development Stage Company)

PLAN OF OPERATIONS

Overview

The Company's current business plan is to invest in and to provide incubate resources and services to support the successful development of late stage, non-publicly-listed companies based in the United States and emerging growth countries with the ultimate goal and endeavor for them to become publicly listed in the United States. This incubate service includes financing, professional advisory services, board member services, CFO services, corporate governance advice and general corporate management advisory services 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. The Company may also invest in publicly listed securities that the Company believes are undervalued. SinoCubate is neither an underwriter as the term is defined in Section 2(a)(11) of the Securities Act of 1933, nor 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.

On November 25, 2011, and on December 12, 2011, the Company entered into binding Letter of Intents with two new Chinese companies located in Beijing and Shanghai to provide those companies with consulting and general business development services, including consultation regarding potential stock listings through reverse mergers in the United States and other investments. The Beijing client operates over 100 retail stores selling women's underwear. In addition to adding up to 200 more stores in the next two years, the client plans to establish a comprehensive online presence. The Shanghai client, a restaurant and tea house company, operates close to 130 stores in Shanghai and the Hunan province. The client plans to add 50 more stores per year during the next three years and to build a central kitchen serving 300 stores. Upon completion of the listing in the United States, the Company will own a stake in both of those clients.

On January 18, 2012, the Company signed an engagement letter with a Chinese client located in the Zhejiang Province to provide consulting and general business services, including consultation regarding potential stock listings through a reverse merger in the United States. This client is in the apparel business and owns 3 clothing factories, several name brands and operates multiple retail stores in China, and exports some of its products to foreign countries. The client plans to increase its production facility, establish a comprehensive online presence and increase its retail chain in China.. Upon completion of the listing in the United States, the Company will own a stake in this client.

SINOCUBATE INC.

(A Development Stage Company)

Selection of Clients and Investment Targets

To a large extent, management's decision to assist clients is largely dependent on management's assessment of the business prospects of each client. Because the Company's contractual arrangements with its clients generally provide for the Company to be compensated for its services partially or wholly in equity in the clients, the Company must assess the quality of its clients' and investment targets' business prospects, financial statements, management and personnel, the anticipated acceptability of new products or marketing concepts, the merit of technological changes, the perceived benefit these companies will derive from accessing the US securities' markets, and numerous other factors which are difficult, if not impossible, to analyze through the application of any objective criteria. In many instances, it is anticipated that the historical operations of a prospective client or investment target may not necessarily be indicative of the potential for future equity appreciation because of the possible need to access capital, shift marketing approaches substantially, expand significantly, change product emphasis, change or substantially augment management, or make other changes. The Company will be dependent upon its prospective clients and investment targets to identify any such problems which may exist and to implement, or be primarily responsible for the implementation of, required changes. Because the Company expects a significant portion of its clients or investment targets to be newly organized or entering a new phase of growth, it should be emphasized that the Company will be exposed to the risk that its equity ownership in those client companies or investment targets will not be as valuable as anticipated because those companies' management in many instances will not have proved its abilities or effectiveness, the eventual market for such companies' products or services will likely not be established, and such companies may not be profitable after the Company provided services to or invested in such companies.

Furthermore, the Company may effect transactions having a potentially adverse impact upon the Company's shareholders pursuant to the authority and discretion of the Company's management and board of directors without submitting any proposal to the stockholders for their consideration. Holders of the Company's securities should not anticipate that the Company will necessarily furnish such holders, prior to any contractual arrangement or combination, with financial statements, or any other documentation, concerning a target company or its business. In some instances, however, a proposed arrangement may be submitted to the stockholders for their consideration, either voluntarily by such directors to seek the stockholders' advice and consent or because federal and/or state law so requires.

Prior to making a decision to contract with new clients or invest in a similar business opportunity, the Company's officers may meet personally with a target company's management and key personnel, may visit and inspect material facilities, request historical and projected business and/or financial information and records, obtain independent analysis or verification of certain information provided, check references of management and key personnel, and take other reasonable investigative measures, to the extent allowed by the Company's limited financial resources.

Going Concern Qualification

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. Management has no formal plan in place to address this concern but considers that the Company will be able to obtain additional funds by equity financing and/or related party advances; however there is no assurance of additional funding being available.

SINOCUBATE INC.

(A Development Stage Company)

RESULTS OF CONTINUING OPERATIONS

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

Three months ended March 31, 2012 compared to the three months ended March 31, 2011

Liquidity and Capital Resources. At March 31, 2012 and March 31, 2011, the Company had US\$33,977 and US\$0 cash holding. 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. As of August 29, 2011, Viking Delaware's rights and obligations are transferred to Viking Nevis.

Revenue

The Company had no net sales for the three months ended March 31, 2012 or March 31, 2011.

Expenses

The operating expenses increased by \$100,953 to \$101,153 in the three months period ended March 31, 2012 from \$2,000 in the corresponding period in 2011. The increase was mainly due to employee salaries, office rental and other administrative expenses.

Net Loss

The Company incurred a net loss of \$101,176 during the three months ended March 31, 2012 compared with net loss of \$2,000 for March 31, 2011. The increase in net loss was mainly due to the increase of employee salaries, office rental and other administrative expenses in the current three months period ended March 31, 2012 compared to the same period of 2011.

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 financial statements which requires it to make estimates and assumptions that affect the amounts reported in the 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 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.

SINOCUBATE INC.

(A Development Stage Company)

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.

SINOCUBATE INC.

(A Development Stage Company)

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.

None.

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
------	---

31.1	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
------	---

32.1	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)

/s/ Tom Simeo
Tom Simeo
Chief Executive Officer, Director and Treasurer

Date: May 11, 2012

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: May 11, 2012

By: /s/ Tom Simeo

Tom Simeo
Chief Executive Officer and Director

EXHIBIT 31.2

SECTION 302 CERTIFICATION

I, Jiyun Ge, 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: May 11, 2012

By: /s/ Jiyun Ge

Jiyun Ge
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: May 11, 2012

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: May 11, 2012

By: /s/ Jiyun Ge

Jiyun Ge
Chief Financial Officer