



ABT HOLDINGS, INC.

(OTC PINK BASIC DISCLOSURE GUIDELINES)

1) NAME OF THE ISSUER AND ITS PREDECESSOR (IF ANY).

ABT Holdings, Inc. previously known as ABT Mining Co. (the "Company") was incorporated under the laws of the state of Idaho in 1957 under the original name of Abot Mining Company. The Company's legal name was changed to ABT Mining Co. Inc. with the State of Idaho on March 1, 2007. Effective August 14, 2015, the Company's legal name is now ABT Holdings, Inc., which was amended with the State of Idaho on August 14, 2015 pursuant to Section 53-504 of Idaho Code and by the Articles of Incorporation.

2) ADDRESS OF THE ISSUER'S PRINCIPAL EXECUTIVE OFFICES.

Company Headquarters
396 S Pasadena Avenue,
Pasadena, CA 91105
T: +1 818.302.0100
E: ir@abtholdings.com
W: www.abtholdings.com

Scoobeez Headquarters
396 S Pasadena Avenue,
Pasadena, CA 91105
T: +1 844.726.6233
E: partners@scoobeez.com
W: www.scoobeez.com

IR Contact
N/A

3) SECURITY INFORMATION

Trading Symbol: ABOT

Exact title and class of securities outstanding:

As of September 30, 2016:

COMMON STOCK:

Authorized	1,200,000,000 shares
Outstanding	167,986,266 shares

Par value per common stock: \$0.0001 per share.

Traditionally the company has not paid any dividends and there are no preemptive rights associated with the common stock. Each share is entitled to one vote. There are no provisions in the charter and or bylaws that would delay, defer and or prevent change in control of issuer.

PREFERRED STOCK:

Authorized	20,000,000 share
Outstanding	20,000,000 share

Par value per preferred stock: \$0.001 per share.

The holder of the Series A Preferred Stock shall have ten thousand (10,000) votes for every one vote of common stock. The shares of Series A Preferred Stock shall be convertible on a one for fifteen (15) basis with the common shares of the Company at any time after the date of issuance of such shares at the office of this Company into fully paid and non-assessable shares of common stock of the Company.

On October 7, 2016, the Board of Directors have determined that it is advisable and in the best interests of the Company to amend the Certificate of Designation, Preference, and Rights of Series A Preferred Stock (the "Series A COD"). In substantially the form, the Company increased the number of authorized shares of Series A Preferred Stock, par value \$0.001 per share, from 20,000,000 to 25,000,000.

On October 7, 2016, Mr. Shahan Ohanessian ("Mr. Ohanessian") entered certain Assignment Agreement dated as of October 7, 2016, by and between Mr. Ohanessian and Hillair Capital Management LLC ("Hillair"). According to which Mr. Ohanessian assigned 1,650,000 shares of the Company's Series A Preferred Stock (the "Subject Shares") to Hillair (the "Assignment").

On October 21, 2016, the Company reissued to Mr. Ohanessian 1,650,000 shares of the Company's Series A Preferred Stock to compensate him for the Subject Shares.

CUSIP NUMBER: 00084L102*

On August 11, 2015, as per the approval of the Shareholder and upon the resolution adopted by the Board, the Company filed an amendment. The amendment was duly adopted under the Title 30, Idaho Code and by the Articles of Incorporation, whereby the name of the Company was changed from ABT Mining Co. Inc. to ABT Holdings, Inc.

The Company submitted Issuer Company-Related Action Notification Form ("Corporate Actions – Name Change Amendment") to Financial Industry Regulatory Authority (FINRA) for approval. The Company changed its CUSIP from 00084J 107 to 00084L102. The Corporate Actions were approved and became effective as of September 1, 2015. The Board determined that it is in the best interest of the Corporation and its stockholders to change the name to reflect its current business model and in line with its future growth and expansion plan.

REVERSE SPLIT & NAME CHANGE

On April 16, 2015, the Company's Board has determined that it is in the best interest of the Corporation and its stockholders to change the name from Abot Mining Co. to ABT Mining Co. Inc. on OTC Markets/OTC Pink Marketplace ("Name Change"). The Company also decided to effectuate a 2,300 for 1 reverse stock split ("Reverse Stock Split") with respect to the common stock of the Corporation, with all the fractional shares rounded to the nearest whole. The Company submitted Issuer Company-Related Action Notification Form ("Corporate Actions") to Financial Industry Regulatory Authority (FINRA) for approval. As a result, the Company changed its CUSIP from 003734 100 to 00084J 107. The Corporate Actions were approved and became effective as of May 19, 2015.

TRANSFER AGENT

Columbia Stock Transfer Company
1869 E Seltice Way #292
Post Falls ID 83854
Phone: 208-664-3544
www.columbiastock.com

Is the Transfer Agent registered under the Exchange Act?

Yes: ☒

No: ☐

List any restrictions on the transfer of security:

None.

Describe any trading suspension orders issued by the SEC in the past 12 months.

None.

4) ISSUANCE HISTORY

COMMON STOCK (PRE-SPLIT) BEFORE MAY 19, 2015

At December 31, 2010, the Company had issued 2,973 (6,837,078) of stock as founder shares upon formation valued at par. The Company has authorized 995,000,000 million shares at a par value of \$0.0001.

On May 18, 2011 the Company issued 8,0435 (185,000,000) shares for cash of \$18,500. On May 26, 2012, the shares were redeemed.

On October 31, 2011, and on November 16, 2011, the Company issued a cumulative of 65,223 (150,000,000) shares of stock for debt reduction of \$150,000. As of December 31, 2011, the officer of the company contributed services of \$150,000.

On September 8, 2011, the Company issued 282,609 (650,000,000) shares of stock for cash of \$65,000 to Morris Rafi. The Cash was not received and was reflected on the Balance Sheet as Common Stock Subscribed. On September 10, 2012, the Company transferred 282,609 (650,000,000) shares to Imran Firoz, its officer from Morris Rafi who was to contribute \$65,000. The Company recognized the transfer of stock for services to its officer of \$1,170,000, which represented the market price of the stock at the date of transfer. The \$65,000 owed on subscribed stock was negated.

On December 11, 2011, the Company entered an agreement to issued 20,000,000 shares for investment. These shares were not issued and are shown in the equity section of the balance sheet as Common Stock to be issued for \$1,000,000. The amount was derived from the shares to be issued multiplied by the market price at December 6, 2011.

On April 22, 2013, the amount of authorized capital common stock of the Company increased to One billion and two hundred million shares (1,200,000,000), and the par value shall remain the same at \$0.0001. The amendment to the Articles of Incorporation was consented to and approved by a majority (67.19%) of the shareholder(s) holding at least a majority of the common of stock and entitled to vote thereon.

Under Rule 504 of Regulation D of the Securities Act of 1933, as amended ("Rule 504"):

Date	No. of shares offered	No. of shares sold	Price of shares offered/sold	Price of shares sold	Trading status of the shares
5/31/2012	7,500,000	7,500,000	0.0033/0.0033	0.0033	Free Trading
7/7/2012	14,500,000	14,500,000	0.0012/0.0012	0.0012	Free Trading
7/23/2012	21,500,000	21,500,000	0.0012/0.0012	0.0012	Free Trading
8/28/2012	20,000,000	20,000,000	0.0013/0.0013	0.0013	Free Trading
9/21/2012	26,500,000	26,500,000	0.0008/0.0008	0.0008	Free Trading
10/4/2012	27,500,000	27,500,000	0.0007/0.0007	0.0007	Free Trading
1/7/2013	23,000,000	23,000,000	0.0009/0.0009	0.0009	Free Trading
3/7/2013	20,000,000	20,000,000	0.0008/0.0008	0.0008	Free Trading
4/22/2013	25,000,000	25,000,000	0.0006/0.0006	0.0006	Free Trading
5/14/2013	18,000,000	18,000,000	0.0006/0.0006	0.0006	Free Trading
11/4/2013	35,000,000	35,000,000	0.0004/0.0004	0.0004	Free Trading
1/7/2014	23,000,000	23,000,000	0.0004/0.0004	0.0004	Free Trading
	261,500,000	261,500,000	\$0.0008		

The Company issued Officer's Certificate to Transfer Agent, Attorney, and Investor where the Company stated that it is offering shares of its common stock to the Investor according to an exemption from registration provided under Rule 504 of Regulation D of the Securities Act of 1933, as amended ("Rule 504").

The Company filed a Company Related Corporate Action Notification with FINRA to implement a 1-for-2,300 reverse split of the Company's issued and outstanding common stock (the "Reverse Stock Split") with all the fractional shares rounded to the nearest whole, as authorized at a special meeting of shareholders held on April 16, 2015. The Reverse Stock Split became effective at the opening of trading on the OTC Pink Marketplace on May 19, 2015 (the "Effective Date"). As of the Effective Date, every 2,300 shares of issued and outstanding common stock were combined into one issued share of common stock. The Company did not issue any fractional shares in connection with the Reverse Stock Split. Total cash payments made by the Company to stockholders of fractional shares were not material.

COMMON STOCK AFTER MAY 19, 2015

Common Shares Issued for Acquisition of AutoClaim Domain Name

On May 27, 2015, the Company issued 150,000,000 Common Shares and a Convertible Promissory Note in an amount of \$500,000 to Shahan Ohanessian (the "Seller") according to the Asset Purchase Agreement.

The Company acquired all powers and privileges of the AutoClaim Domain. These rights included but not limited to make, have made, use, or sell under patent law; to copy, adapt, distribute, display, and perform under copyright law; and to use and disclose under trade secret law, also known as Distribution Rights embodied in or comprising the AutoClaim Domain.

Further, the Company also acquired the business model, all United States and foreign patents and patents application, all trade secrets, know-how, confidential or proprietary information. The Company also acquired all trademarks, service marks and trade names, all market research and intelligence, contact lists, marketing materials, business plans, notes, documents and other intellectual property rights and legal protections in every and all countries and jurisdiction.

Common Shares Issued for Parseghian Note

On May 28, 2015, the Company issued 2,000,000 shares to a certain noteholder against the Convertible Promissory Note for \$150,000 ("Parseghian Note"). On July 27, 2015, the Company issued 550,000 shares to under Parseghian Note. On August 18, 2015, the Company issued 300,000 shares under Parseghian Note. On June 30, 2016, the Company issued 5,100,000 shares as a final settlement to a certain noteholder against the Convertible Promissory Note for \$150,000.

Common Shares Issued for Thrush Note

On June 1, 2015, the Company issued 1,250,000 shares to a certain noteholder against the Convertible Promissory Note for \$65,000 ("Thrush Note"). The Company settled the note with a cash settlement of \$45,000 on January 19, 2016.

Common Shares Issued for Rising Star Mining Consultants

In August 6, 2015, the Company issued 20,000 shares to a certain noteholder as a settlement amount against the Convertible Promissory Note ("Peterson Note") for \$175,000. In August 6, 2015, the Company issued 15,000 shares to a certain noteholder as a settlement amount against the Convertible Promissory Note ("Ortega Note") for \$95,000. In August 6, 2015, the Company issued 15,000 shares to a certain noteholder as a settlement amount against the Convertible Promissory Note ("Baron Note") for \$50,000.

Common Shares Issued for Scoobeez Transaction

On August 27, 2015, the Company entered an agreement to purchase 76% equity (the "Purchased Shares") of Scoobeez Inc., a California Corporation and its related business subsidiaries for cash and stock. The 'Related business subsidiaries' included but not limited to Scoobur LLC (California), IScootRental LLC (Nevada) and Scoobeez Global, Inc. (Idaho). Scoobeez is an "On Demand" door-to-door logistics and delivery service company that primarily utilizes scooters and motorcycles along with cars to facilitate "Same Day" deliveries.

The Company agreed to issue common stock for Scoobeez Investment. These shares were not issued to founders of Scoobeez and were shown in the equity section of the balance sheet as Common Stock to be issued for \$1,200,000. The amount derived from the shares to be issued multiplied by the market price as quoted on OTC Pink Marketplace on August 27, 2015. The cash component of Scoobeez Investment is \$96,000, and \$36,000 has been paid to the Sellers as of September 9, 2015. The total fair value at the date of acquisition is estimated to be \$1,296,000.

On January 22, 2016, the Company settled Benjamin Art's note with a face value of \$720,000 and rescinded 15% equity interest of Benjamin Art in Scoobeez for a cash settlement of \$125,000.

As a result of this settlement, Company's ownership interest in Scoobeez has increased to 89.41% as tabulated below:

Name of Shareholder	At the Acquisition Date August 27, 2015	After Settlement January 22, 2016
ABT Holdings, Inc.	76.00%	89.41%
Benjamin Art	15.00%	-
Grigori Sedrakyan	9.00%	10.59%
Total	100.00%	100.00%

As a result of this settlement, Company's ownership interest in Related business subsidiaries has increased to 89.41% as tabulated below:

Name of Shareholder	At the Acquisition Date August 27, 2015	After Settlement January 22, 2016
ABT Holdings, Inc.	76.00%	89.41%
Benjamin Art	15.00%	-
Grigori Sedrakyan	9.00%	10.59%
Total	100.00%	100.00%

On March 31, 2016, the Company issued 1,800,000 shares to Grigori Sedrakyan as a settlement amount for the combined Convertible Promissory Note(s) of \$540,000.

Common Shares Issued for Consulting

On January 1, 2016, the Company agreed to issue 319,784 shares to a CorProminence, LLC ("Consultant") for marketing and consulting services provided by the Consultant for the period from January 1, 2016, to March 31, 2016. The Company issued these shares on March 31, 2016.

Common Shares Issued for Investment

On February 1, 2016, the Company issued Peter Rosenthal Irrevocable Trust (IDIT) 10/31/12 ("Buyer1"), 797,500 restricted securities ("Securities"). Upon receipt of such Securities, the Buyer1 paid the Company the purchase price of One Hundred and Thirty-Four Thousand and Eight Hundred and Fifty dollars (\$134,850) at price of shares sold at \$0.18 per share.

On February 1, 2016, the Company issued Barbara C. Rosenthal Irrevocable Trust (IDIT) 10/31/12 ("Buyer2"), 797,500 restricted securities ("Securities"). Upon receipt of such Securities, the Buyer2 paid the Company the purchase price of One Hundred and Thirty-Four Thousand and Eight Hundred and Fifty dollars (\$134,850) at price of shares sold at \$0.18 per share.

On April 21, 2016, the Company issued 2,400,000 shares to Richard Dolan for an investment of \$350,000.

Common Shares Issued for Settlement of Scoobeez LV, LLC

On April 21, 2016, the Company issued 560,000 shares to The Silard Family Trust for settlement related to the subsidiary of the Company.

On July 23, 2016, the Company issued 67,300 shares to unrelated parties for settlement related to the subsidiary of the Company.

Common Shares Issued for Settlement of Peter Rosenthal Note

On June 30, 2016, the Company issued 975,000 shares as a final settlement to Peter Rosenthal to settle all promissory notes dated September 21, 2015, September 24, 2015, and October 1, 2015.

SERIES A PREFERRED STOCK

Preferred Shares Authorized

On March 3, 2015, the Board of Directors of the Company created and authorized 20,000,000 shares of Preferred Stock of the Company, par value \$.001 (the "Series A Preferred Stock"). The stated par value of the Series A Preferred Stock shall be \$.001. The holders of the Series A Preferred Stock shall have ten thousand (10,000) votes for every one vote of common stock.

The shares of Series A Preferred Stock shall be convertible on a one for one hundred (100) basis with the common shares of the Company at any time after the date of issuance of such shares at the office of this Company into fully paid and non-assessable shares of common stock of the Company.

On March 06, 2015, the Company issued 1,600,000 shares of Series A Preferred Stock to Imran Firoz for services rendered.

Preferred Shares Issued for Acquisition of AutoClaim App

On May 27, 2015, the Company issued 18,400,000 shares, representing 92% of the issued and outstanding of Series A Preferred Stock to Shahan Ohanessian according to an Asset Purchase Agreement, whereby the Company acquired all rights, intellectual property rights and domain name for our AutoClaim software.

Amendment to Preferred Shares

On December 21, 2015, according to the authority vested in the Board of Directors by the Certificate of Incorporation of the Company and by the majority shareholders', the Board of Directors of the Company amended the conversion of Series A Preferred Stock from one for hundred to one for fifteen.

Subsequent Event

Common Stock Warrant & Preferred Shares Issued for Capital Management Transaction

On October 7, 2016, the Board of Directors have determined that it is advisable and in the best interests of the Company to amend the Certificate of Designation, Preference, and Rights of Series A Preferred Stock (the "Series A COD"). The Amendment was to increase the number of authorized shares of Series A Preferred Stock, par value \$0.001 per share, from 20,000,000 to 25,000,000.

On October 7, 2016, the Company agreed to sell, and Hillair Capital Investments L.P ("Hillair"), severally and not jointly, agree to purchase, up to an aggregate of \$5,800,000 in Principal Amount of the Debentures (corresponding to an aggregate Subscription Amount of up to \$5,000,000). The Company issued a Warrant registered in the name of Hillair to purchase up to certain number of shares of Common Stock equal to 100% of the initial Principal Amount of the Debenture to be issued to Hillair divided by \$0.50, with an exercise price per share equal to \$0.50.

In connection to the above transaction, Mr. Shahan Ohanessian ("Mr. Ohanessian") entered certain Assignment Agreement dated as of October 7, 2016, by and between Mr. Ohanessian and Hillair. According to which Mr. Ohanessian assigned 1,650,000 shares of the Company's Series A Preferred Stock (the "Subject Shares") to Hillair (the "Assignment").

On October 21, 2016, the Company reissued to Mr. Ohanessian 1,650,000 shares of the Company's Series A Preferred Stock to compensate him for the Subject Shares.

As of September 30, 2016, and December 31, 2015, the Company has 167,986,266 and 154,569,137 shares of common stock and 20,000,000 shares of preferred stock issued and outstanding.

5) Financial Statements

QUARTERLY REPORT

For the Quarterly Period Ended September 30, 2016



ABT HOLDINGS, INC.

Idaho	396 S Pasadena Avenue, Pasadena, California	91105
(State or other jurisdiction of incorporation)	(Address of principal executive offices)	(Zip Code)
+1 818.302.0100	ir@abtholdings.com	abtholdings.com
(Phone)	(Email)	(Website)

FORWARD-LOOKING STATEMENTS

This Annual Report contains “forward-looking statements” within the meaning of the Private Securities Litigation Reform Act of 1995. 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 earnings, revenue or other financial items; any statements of the plans, strategies and objectives of management for future operations; any statements concerning proposed new products or developments; any statements regarding future economic conditions or performance; any statements of belief; and any statements of assumptions underlying any of the foregoing. Although we believe that the expectations reflected in any of our forward-looking statements are reasonable, actual results could differ materially from those projected or assumed in any of our forward-looking statements. Our future financial condition and results of operations, as well as any forward-looking statements, are subject to change and inherent risks and uncertainties.

Forward-looking statements may include the words “may,” “could,” “will,” “estimate,” “intend,” “continue,” “believe,” “expect,” “desire,” “goal,” “should,” “objective,” “seek,” “plan,” “strive” or “anticipate,” as well as variations of such words or similar expressions, or the negatives of these words. These forward-looking statements present our estimates and assumptions only as of the date of this report. Except for our ongoing obligation to disclose material information as required by the securities laws, we do not intend, and undertake no obligation, to update any forward-looking statement. We caution readers not to place undue reliance on any such forward-looking statements. Should one or more of these risks or uncertainties materialize, or should underlying assumptions prove incorrect, actual outcomes will likely vary materially from those indicated.

ABT HOLDINGS, INC.
CONSOLIDATED BALANCE SHEETS
(Unaudited)

	September 30, 2016	December 31, 2015
ASSETS		
Current assets		
Cash	19,966	1,094,696
Accounts receivable	5,814,469	1,380,844
Other current assets	1,269,496	213,816
Current assets	7,103,931	2,689,356
Property and equipment, net	669,590	304,710
Acquired intangible assets, net	233,778	233,778
Acquired technology asset	849,000	849,000
Other assets	99,997	321,125
Goodwill	1,424,494	1,424,494
TOTAL ASSETS	10,380,791	5,822,463
Current liabilities		
Accounts payable	6,099,463	945,402
Accrued liabilities	2,801,901	638,340
Line of credit	(1,987)	385,000
Deferred revenue - current	-	155,000
Lease obligation - current	-	99,575
Notes payable - current	762,179	185,636
Convertible notes payable - current	-	1,413,075
Related party notes payable	36,675	289,413
Unearned license fees	-	150,000
Current liabilities	9,698,231	4,261,441
Notes payable - noncurrent	385,000	-
Deferred revenue - noncurrent	596,672	576,252
Lease incentive liability	290,774	290,774
Lease obligations	244,768	129,797
Commitments and contingencies	700,000	700,000
Total liabilities	11,915,445	5,958,264
Stockholders' Deficit:		
Preferred stock, par value \$0.001, 20,000,000 shares authorized issued and outstanding	20,000	20,000
Common stock, par value \$0.0001, 1,200,000,000 shares authorized; 167,986,266 and 154,569,137 shares issued and outstanding, as of September 30, 2016 and December 31, 2015, respectively	17,582	15,462
Additional paid-in capital	7,912,066	5,519,298
Accumulated deficit	(9,750,796)	(5,965,264)
Total ABT Holdings' stockholders' deficit	(1,801,148)	(410,504)
Noncontrolling interest	266,494	274,703
Total stockholders' equity	(1,534,654)	(135,801)
TOTAL LIABILITIES & STOCKHOLDERS' DEFICIT	10,380,791	5,822,463

ABT HOLDINGS, INC.
CONSOLIDATED STATEMENTS OF OPERATIONS
(Undaudited)

	For the three months ended September 30, 2016	For the three months ended September 30, 2015	For the nine months ended September 30, 2016	For the nine months ended September 30, 2015
Revenue	\$ 11,396,811	\$ 471,343	\$ 23,811,318	\$ 523,307
Cost of revenue	9,388,940	184,468	20,535,183	210,465
Gross profit	2,007,871	286,875	3,276,134	312,842
Operating expenses	3,612,411	264,515	6,561,385	343,252
Loss from operations	(1,604,540)	22,360	(3,285,250)	(30,411)
Other income (expenses)				
Interest Expenses	244,094	-	417,458	49,667
Depreciation	-	-	11,327	-
Total other expenses	244,094	-	428,785	49,667
Net loss	\$ (1,848,634)	\$ 22,360	\$ (3,714,036)	\$ (80,078)
Loss per common share- basic	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)

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

ABT HOLDINGS, INC.
STATEMENT OF CASH FLOWS
(Unaudited)

	For the nine months ended September 30, 2016	For the nine months ended September 30, 2015
OPERATING ACTIVITIES		
Net loss	(3,714,036)	(36,078)
Adjustments to reconcile net loss to net cash used in operating activities:		
Accounts Receivable	(5,031,958)	(659,456)
Advances	(480,188)	(32,694)
Prepaid Expenses	(181,072)	(56,697)
Leasehold improvements	(187,284)	(5,000)
Accum Depreciation	14,187	417
Accounts Payable	4,725,085	99,813
Accrued Expenses	2,388,055	97,984
Note Payable	(525,125)	594,432
Convertible Note	(1,419,603)	889,567
NET CASH USED IN OPERATING ACTIVITIES	(4,411,940)	892,288
INVESTING ACTIVITIES		
Purchase of property and equipment	(201,813)	(14,272)
Security deposits	(13,872)	(10,000)
Scoobeez & AutoClaim Investments	-	(3,832,494)
NET CASH USED IN INVESTING ACTIVITIES	(215,685)	(3,856,766)
FINANCING ACTIVITIES		
Note Payable	706,558	-
Deferred Revenue	(134,580)	570,000
Shareholder Loan	36,675	(15,000)
Paid in Capital	2,393,548	3,025,894
Capital Stock	2,120	31,915
Common Stock yet to be Issued	-	(1,000,000)
Series A Preferred Stock	-	20,000
Lease obligations	-	46,697
Non Controlling Interest	-	407,213
NET CASH PROVIDED BY FINANCING ACTIVITIES	3,004,321	3,086,719
NET INCREASE (DECREASE) IN CASH	(1,623,304)	122,241
CASH AT BEGINNING OF PERIOD	1,094,696	-
CASH AT END OF PERIOD	(528,609)	122,241
SUPPLEMENTAL CASH FLOW DISCLOSURE:		
Cash paid for interest	417,458	49,667
Cash paid for taxes	-	-

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

ABT HOLDINGS, INC.
CONSOLIDATED STATEMENTS OF STOCKHOLDERS' DEFICIT

	Preferred Stock		Common Stock		Additional Paid-in	Common Stock	Common Stock	Accumulated	Stockholder Equity
	Shares	Amount	Shares	Amount	Capital	Receivable	Payable	Deficit	Total
Balance, December 31, 2014 (Unaudited)	-	\$ -	1,095,337,072	\$ 46	\$ 3,772,906	-	1,000,000	\$ (5,456,140)	\$ (683,188)
Reverse Stock Split 2,300 to 1			(1,094,917,935)						
Common shares issued for asset (domain)	-	-	150,000,000	15,000	60,000	-	-	-	75,000
Preferred Series A shares issued for asset	18,400,000	18,400	-	-	255,600	-	-	-	274,000
Preferred Series A shares issued for services	1,600,000	1,600	-	-	74,900	-	-	-	76,500
Acquisition of noncontrolling interest	-	-	-	-	-	-	-	-	407,213
Convertible notes payable converted to comm	-	-	4,150,000	416	33,009	-	-	-	33,425
Rescinded common shares	-	-	-	-	1,000,000	-	-	-	-
Forgiveness of debt	-	-	-	-	310,243	-	-	-	310,243
Contributed capital	-	-	-	-	12,640	-	-	-	12,640
Net loss (income)	-	-	-	-	-	-	(1,000,000)	(509,124)	(509,124)
Net income (loss) attributable to non controlling interest	-	-	-	-	-	-	-	-	(132,510)
Balance, December 31, 2015 (Unaudited)	20,000,000	\$ 20,000	154,569,137	\$ 15,462	\$ 5,519,298	-	-	\$ (5,965,264)	\$ (135,801)
Common shares issued for cash	-	-	3,995,000	400	619,301	-	-	-	619,700
Common shares issued for settlement of debt	-	-	9,422,129	942	868,878	-	-	-	869,820
Forgiveness of debt,	-	-	-	-	-	-	-	-	-
Contributed capital	-	-	-	-	-	-	-	-	-
Derivative Liability	-	-	-	-	-	-	-	-	-
Net loss	-	-	-	-	-	-	-	(3,714,036)	(3,714,036)
Net income (loss) attributable to non controlling interest	-	-	-	-	-	-	-	(71,497)	825,663
Balance, September 30, 2016 (Unaudited)	20,000,000	\$ 20,000	167,986,266	\$ 16,804	\$ 7,007,476	-	-	\$ (9,750,796)	\$ (1,534,654)

See accompanying notes to the consolidated financial statements.

ABT HOLDINGS, INC.
NOTES TO UNAUDITED FINANCIAL STATEMENTS
FOR THE QUARTERLY PERIOD ENDED
September 30, 2016

NOTE 1. NATURE OF OPERATIONS AND CONTINUANCE OF BUSINESS

Our Corporate History and Background

ABT Holdings, Inc. previously known as ABT Mining Co. (the "Company") was incorporated under the laws of the state of Idaho in 1957 under the original name of Abot Mining Company. The Company's legal name was changed to ABT Mining Co. Inc. with the State of Idaho on March 1, 2007. Effective August 14, 2015, the Company's legal name is now ABT Holdings, Inc. The name change was amended with the State of Idaho on August 14, 2015, per Section 53-504 of Idaho Code and by the Articles of Incorporation.

The Company's overall business strategy is to operate as a diversified holding company, which is primarily engaged in investing, acquiring, developing, managing and growing various revenue generating businesses. The Company filed a Company Related Corporate Action Notification with FINRA to implement a 1-for-2,300 reverse split of the Company's issued and outstanding common stock (the "Reverse Stock Split") with all the fractional shares rounded to the nearest whole, as authorized at a special meeting of shareholders held on April 16, 2015. The Reverse Stock Split became effective at the opening of trading on the OTC Pink Marketplace on May 19, 2015 (the "Effective Date"). As of the Effective Date, every 2,300 shares of issued and outstanding common stock were combined into one issued share of common stock. The Company did not issue fractional shares for the Reverse Stock Split. Total cash payments made by the Company to stockholders of fractional shares were not material.

On May 27, 2015, the Company expanded its asset and business portfolio with the acquisition of a mobile app asset, known as the AutoClaim App and Autoclaim.com domain name. The AutoClaim Mobile App provides series of benefits to auto insurance claim industry at an operational and strategic level including but not limited to improving customer service, streamlining data management for effective decision making on claims, improving capital efficiency by correctly managing claims portfolio and many other benefits. At the end of the third quarter of fiscal 2016, the Company expects to launch its AutoClaim App which will allow the Company to earn recurring revenues. These revenues is expected to come from advertising rebates, commission, and/or subscription fees from accident service providers, including tow trucks, body shops, doctors, auto repair shops, windshield repair vendors, attorneys, marketing agencies, and others.

On August 11, 2015, the name of the Company was changed from ABT Mining Co. Inc. to ABT Holdings, Inc. On August 27, 2015, the Company acquired 76% of the outstanding equity of Scoobeez, Inc., a California Corporation, an "On Demand" door-to-door logistics and real-time delivery service company that primarily utilizes cars along with scooters and motorcycles to facilitate "Same Day" deliveries. The Company issued convertible notes in an aggregate amount of \$1,200,000, and paid \$96,000 in cash, for a total purchase price of \$1,296,000.

On September 28, 2015, the Company decided not to engage in the exploration, discovery, and production of precious and semi-precious metals and metal properties. The Company rescinded its option agreement on its Aztlan 8 B mining claim in Nayarit, Mexico. The Company is no longer involved in any mining activities. The Company's executive office is located at 396 S. Pasadena Avenue, Pasadena, CA 91101. The Company's telephone number is (818)-302-0100.

Legal Names, Organizations, Jurisdictions of Organization and Organizational Identification Numbers

The table below describes the full and exact legal name as it appears in each respective certificate or articles of incorporation, limited liability membership agreement or similar organizational document, in each case as amended to date, the type of organization, the jurisdiction of organization (or formation, as applicable), and the organizational identification number of each related companies are as follows:

Name of Related Business	Type of Organization	Jurisdiction of Organization/Formation	Organizational Identification Number
Scoobeez	Corporation	California	C3713413
Scoobeez Global, Inc.	Corporation	Idaho	C206793
Scoobur LLC	LLC	California	C2967349
IScootRental, LLC ⁽¹⁾	LLC	Nevada	E0524822014-1

Due to the settlement in January 22, 2016, Company's ownership interest in Scoobeez and Related business subsidiaries has increased to 89.41%.

⁽¹⁾ On October 7, 2016, the Company decided to dissolve the Nevada limited liability company.

Acquisitions of Equity Interests or Assets

The Company has acquired the equity interests of another entity or substantially all the assets of another entity within the past five (5) years:

Date of Acquisition	Description of Acquisition
05/27/15	AutoClaim App/Domain
08/07/15	Scoobeez Global, Inc.
08/27/15	Scoobeez
08/27/15	Scoobur LLC
08/27/15	IScootRental, LLC

Intellectual Property

Set forth below is a list of all copyrights, patents and trademarks and other intellectual property owned or used, or hereafter adopted, held or used, by the Company and its subsidiaries:

Company Name	Copyrights	Filing Date	Status	Registration No.
Scoobeez	Word Mark	10/20/2014	Current/Live	4759570
Scoobeez	Word Mark	03/17/2014	Dead	-
Scoobeez/Scoobur	scoobeez.com	10/20/2014	Live/Registered	86429104
ABT Holdings, Inc	Carwash On Demand	02/16/2016	Live/Office Action	86909435
ABT Holdings, Inc.	Carwash Anywhere	02/16/2016	Live/Office Action	86909437
ABT Holdings, Inc.	Locksmith On Demand	02/16/2016	Live/Office Action	86909483
ABT Holdings, Inc.	Don't Drive Without It	02/16/2016	Live/Allowed	86909446

Any encroachment upon the company's proprietary information, including the unauthorized use of its brand name or trademarks, the use of a similar name by a competing company or a lawsuit initiated either by our Company or against our Company for infringement upon proprietary information or improper use of a trademark, may affect our ability to create brand name recognition, cause customer confusion and/or have a detrimental effect on its business due to the cost of defending any potential litigation related to infringement. Litigation or proceedings before the U.S. or International Patent and Trademark Offices may be necessary in the future to enforce our intellectual property rights, to protect our trademarks, trade secrets and domain name and/or to determine the validity and scope of the proprietary rights of others. Any such litigation or adverse proceeding could result in substantial costs and diversion of resources and could seriously harm our business operations and/or results of operations.

Business Segments

Currently, the Company's main businesses are divided into two main segments:

AutoClaim App – Mobile Accident Documentation Software

AutoClaim is a free mobile app that enables users to document vehicle accidents and manage the insurance claim process while giving them access to accident-related service providers. AutoClaim also provides users with non-accident and accident-related discounts and offers (collectively known as deals) for automobile-related products and services.

AutoClaim Mobile App provides series of benefits to auto insurance claim industry at an operational and strategic level including but not limited to improving customer service, streamlining data management for effective decision making on claims, improving capital efficiency by correctly managing claims portfolio and many other benefits.

AutoClaim intends to generate revenues from:

- Accident vendor referral services, through listings of accident service providers
- Automobile-related discounts and deals from local, regional, and national vendors and service providers
- User-data-based deals (weather-related, extended warranty, insurance, car lease or purchase) from local, regional, and national vendors
- Customized white label mobile accident documentation systems for insurance companies, municipalities, governments and enterprises with large fleet vehicles
- Data warehousing and management

The auto accident market represents an opportunity for providing mobile accident documentation connectivity to insurance carriers, auto accident-related vendors, and vehicle maintenance providers. Its key features include:

- A step-by-step guide and checklist for documenting an auto accident.
- A step-by-step guide and checklist for submitting an insurance claim.
- A comprehensive accident follow-up-management platform.
- Connectivity to insurance carriers.
- A claims tracking system.

Access to a wide range of accident service providers and vendors — including vehicle repair shops, chiropractors, attorneys, and others — within the accident vicinity and in the home base of users to assist them through the claim process.

AutoClaim App Development

The AutoClaim App (the “App”) was completed in June 2016. The completion included but not limited to: back office reporting and analytics, user management, listing management, permission/app management, payment integration with various merchant services, membership system for featured and advertising, iOS and Android application, and data integration – where the Company has integrated all the information with over 55,000 listings for the local deal section.

The App was submitted to Apple and Google Play in June 2016 and was approved in the month of July 2016. The soft launch of the App was successfully completed in July 2016 as the App was placed in the Apple and Google Play for beta testers with limited access and can be downloaded by invite only. The Company is currently evaluating user experience and usability of key features of the App.

The Company is currently developing a highly interactive website for the App and preparing marketing and sales strategy. The App is expected to be officially launched to the public in the fourth quarter of fiscal 2016 and shall be available for free download from Apple Store and Google Play.

AutoClaim App Commercial Version

The commercial version of AutoClaim App can significantly reduce the time and paperwork required in expediting the insurance claim documentation process. When commercial drivers are equipped with the AutoClaim App, they

can quickly and easily document all post- accident events at the scene of the accident such as instant photographic exchange of all parties' driver license & insurance, and registration documents thus eliminating information exchange errors. The App further records the time and pictures of the accident location, vehicle damage and injuries to all parties. The App will also make documents available for live viewing at the headquarters and management offices of respected companies nationwide.

For the period ending September 30, 2016, the Company has not made any sales in connection with AutoClaim App. The Company evaluated this investment and determined that there was no impairment was warranted.

Scoobeez, Inc. – On-Demand Delivery Business

Scoobeez is a US based company incorporated in the State of California in September 2014. Scoobeez began its operations to serve the Greater Los Angeles Area by providing local (5-mile radius) messaging and courier services. Since August 2015, Scoobeez has made a paradigm shift in its business model by delivering last mile delivery solutions to major enterprises. Major online and traditional retailers, and on-demand app companies are seeking immediate customized door-to-door capabilities in hopes of winning loyalty from online shoppers. Scoobeez is merging their online and store operations with its creative delivery system to complete the full cycle of e-commerce.

Scoobeez services consist of an On Demand/One to Two Hours and Same Day/Next Day door-to-door logistics and real-time delivery services that primarily utilizes cars along with scooters and motorcycles to facilitate same day deliveries. Scoobeez generates revenues primarily when customers place an order for delivery through its website, its mobile application or one of its listed phones. ABT Holdings is the majority shareholder in Scoobeez and manages its day-to-day operations.

Scoobeez currently operates in Northern and Southern California, Illinois, Texas and Nevada. Scoobeez has pre-existing contractual arrangements ("Main Contract") with on-demand mobile apps, retailers, e-tailers, logistic companies, and carriers. These entities are engaged in the business of transporting products, including groceries, food from restaurants, alcohol, and other product lines carried by supermarket chains and retail warehouses to their customers/end-users from delivery stations, sort centers, fulfillment centers, and other distribution points, including merchant locations.

Scoobeez has contract agreements with large enterprise client(s), whereby Scoobeez (also known as the Delivery Service Provider, "DSP") provides last mile logistics necessary to deliver packages to Enterprise Client's customers. Scoobeez receives fees for services which are usually directly tied to planned routes. These routes are the number of deliveries in each area that Enterprise Client plans for a single person and Vehicle for delivery on a specific shift and day and that in turn is assigned by Scoobeez to a person and Vehicle for delivery on a specific shift and day.

Scoobeez trains its drivers (Delivery Associates) for approximately two full weeks consisting of in-house presentations, as well as working full-length shifts during which they perform numerous practice deliveries and dry runs. At the fulfillment centers, Scoobeez dispatchers work side by side with Enterprise Client's dispatchers in assigning work to and monitoring the Delivery Associates.

For On Demand/One to Two Hour Delivery, each Delivery Associate stationed at the fulfillment centers receives a route planner slip ranging from 1 to 2-hour routes, number of the assigned packages, the sequence of deliveries, estimated transit time between deliveries, and customers' names and addresses. After finishing one window's deliveries, Delivery Associates return to the fulfillment center (or merchant location) to receive their assignments for the next delivery window. The only material variation for Delivery Associates stationed at merchant locations is that they receive their assignments via the Mobile App, instead of at the warehouse. Delivery Associates perform all of the delivery jobs in their personal vehicles.

For Same Day/Next Day Delivery, each Delivery Associate usually uses Scoobeez' rented, leased or owned cargo vans. In some cases, Delivery Associate may use their personal vans. The Delivery Associates typically receives a route planner slip ranging from 6 to 10-hour routes, number of the assigned packages ranging from 80 to 120 packages, sequence of deliveries, estimated transit time between deliveries, and customers' names and addresses.

As of January 15, 2016 – Scoobeez reclassified all its Delivery Associates as W-2 employees. Delivery Associates compensation now includes overtime, double-time, an hourly reimbursement rate and tips, and employee drivers are provided with pay stubs listing the pay period, hours worked, the rate of pay, tips, and tax withholdings.

For On Demand/One to Two Hour Delivery, the Company is operating and contracting for 10 distribution points/locations at the end of September 30, 2016. These locations are San Francisco, CA, Redondo Beach, CA, Santa Monica, CA, Irvine, CA, Silver Lake, CA, San Diego, CA, Berkeley, CA, Sacramento, CA, Chicago, IL, Las Vegas, NV.

For Same Day/Next Day Delivery the Company is operating and contracting for 23 distribution points/locations at the end of September 30, 2016. These locations are Alsip, IL, Chicago, IL, Lisle, IL, Farmers Branch, TX, Garland, TX, Ft. Worth, TX, Inglewood, CA, Buena Park, CA (A), Commerce, CA, Irvine (2), CA, Riverside, CA, Hawthorne, CA, Miami (2), FL, Miami Gardens, FL, San Diego, CA, Carlsbad, CA, San Jose, CA, San Leandro, CA, San Francisco, CA, Richmond, CA and San Antonio, TX.

In some cases, Scoobeez subcontracts part or full portion of the Main Contract to a qualified Service Provider, who desires to perform services, including offering messenger, preferred delivery, and courier services. As part of the subcontract, Scoobeez often charges a Preferred Service Provider (“PSP”) fee to the Service Provider in the range of Two Hundred Thousand US Dollars (\$200,000) to Three Hundred Thousand US Dollars (\$300,000) paid at the time of signing the subcontract.

Scoobeez Operating Performance for nine months ended September 30, 2016:

Shipping, Delivery Income – Scoobeez	\$20,022,616
Tips Income	3,788,702
Total Sales	23,811,318
Cost of Revenues	20,535,183
Gross Profit	3,276,134

Discontinued Operations – Mining Asset

Prior to September 28, 2015, the Company was an exploration stage company with the focus in Nayarit, Mexico from December 11, 2011, which did not realize any revenues from its planned operations. It was primarily engaged in the acquisition, exploration and development of mineral properties.

On September 28, 2015, the Company decided not to engage in the exploration, discovery, and production of precious and semi-precious metals and metal properties. The Company rescinded its option agreement on its Aztlan 8 B mining claim in Nayarit, Mexico. The Company is no longer involved in any mining activities at this point.

Reverse Split

The Company filed a Company Related Corporate Action Notification with FINRA to implement a 1-for-2,300 reverse split of the Company’s issued and outstanding common stock (the “Reverse Stock Split”) with all the fractional shares rounded to the nearest whole, as authorized at a special meeting of shareholder held on April 16, 2015. The Reverse Stock Split became effective at the opening of trading on the OTC Pink Marketplace on May 19, 2015 (the “Effective Date”). As of the Effective Date, every 2,300 shares of issued and outstanding common stock were combined into one issued share of common stock. The Company did not issue any fractional shares for the Reverse Stock Split. Total cash payments made by the Company to stockholders of fractional shares was not material.

Government Regulations

To the best of its knowledge, there are currently no known existing or probable government regulations that may adversely affect the Company’s business, as the company operates in the online sector, specifically related to cellular phone applications, as well as product delivery services. However, if the regulations related to cellular phone applications and software or product delivery services change or become regulated by a federal or state agency, it could affect the amount of revenue generated by our Company, as we may need to use revenue or working capital to comply with any new regulations.

The Company will be subject to local and international laws and regulations that relate directly or indirectly to its operations, such as the Securities Act of 1933, the Securities and Exchange Act of 1934, and the Idaho Corporations Act. It will also be subject to common business and tax rules and regulations pertaining to the operation of its business, such as the United States Internal Revenue Tax Code, and the Idaho State Tax Code. The Company will also be subject to proprietary regulations such as United States Trademark and Patent Law as it applies to the intellectual property of third parties. The Company believes that the effects of existing or probable governmental regulations will be additional responsibilities of the management of the Company to ensure that the Company is following securities regulations as they apply to the Company's products as well as ensuring that the company does not infringe on any proprietary rights of others with respect to its products. The Company will also need to maintain accurate financial records to remain compliant with securities regulations as well as any corporate tax liability it incurs.

Employees

As of the date of this registration, the Company has 198 full time employees. The Company has 2,169 fulltime and part time employees. The median age of employees is 34.

There are currently no employment agreements with our officers and directors, and although the Company does not believe this will occur, our officers and directors may choose to terminate their employment at any time. The Company's activities are managed by the Company's Directors and Officers.

The officers of the company have the same powers and duties with respect to the management of the business affairs for the Company and the oversight of the day-to-day management operations for the Company as officers of a business would have. They perform such other reasonable duties (taking into consideration the person's position in the Company) as may be prescribed by the Board of Directors of the Company from time to time. They are obligated to use best efforts to serve the Company faithfully and promote its best interests and shall devote all his or her business time, attention and services to the faithful and competent discharge of such duties.

Results of Operations

Three Months Ended September 30, 2016 Compared to the Three Months Ended September 30, 2015

The Company generated \$11,396,811 in revenue for the three months ended September 30, 2016, compared to revenue of \$471,343 for the three months ended September 30, 2015. The increase in our revenue was due to expansion of distribution centers of Scoobeez from three locations to over sixteen locations.

Cost of Goods Sold for the three months ended September 30, 2016 were \$9,388,940, which compares with Cost of Goods Sold of \$184,468 for the three-month period ended September 30, 2015. Our increase in cost of goods sold is directly related to our revenue generated during the three months ended September 30, 2016, due direct cost of operating sixteen distribution centers, specifically with respect to freight and delivery expenses, which is mainly DA's, Cargo Van rental and Dispatcher salaries payroll.

Operating expenses, which consisted of officer compensation, depreciation, as well as general and administrative expenses, for the three months ended September 30, 2016, were \$3,612,411. This compares with operating expenses for the three months ended September 30, 2015 of \$264,515. The increase in our operating expenses for the three-month period ended September 30, 2016 is related to an increase in our general and administrative expenses due to expansion and start-up cost of Scoobeez operations, which required an increased level of employee and infrastructure support, which increased our payroll and overhead expenses.

As a result of the foregoing, we had net operating loss of \$1,604,540 for the three months ended September 30, 2016. This compares with a net operating income for the three months ended September 30, 2015 of \$22,360. The change in our net operating income for the three-month period ended September 30, 2016 is directly related to start-up cost required to open additional distribution centers.

Nine Months Ended September 30, 2016 Compared to the Nine Months Ended September 30, 2015

The Company generated \$ 23,811,318 in revenue for the nine months ended September 30, 2016, compared to revenue of \$523,307 for the nine months ended September 30, 2015. The increase in our revenue was due to expansion of distribution centers of Scoobeez from three locations to over sixteen locations.

Cost of Goods Sold for the nine months ended September 30, 2016 were \$20,535,183, which compares with Cost of Goods Sold of \$210,465 for the nine months period ended September 30, 2015. Our increase in cost of goods sold is directly related to our revenue generated during the three months ended September 30, 2016, due direct cost of operating sixteen distribution centers, specifically with respect to freight and delivery expenses, which is mainly DA's, Cargo Van rental and Dispatcher salaries payroll.

Operating expenses, which consisted of officer compensation, depreciation, as well as general and administrative expenses, for the nine months ended September 30, 2016, were \$6,561,385. This compares with operating expenses for the nine months ended September 30, 2015 of \$343,252. The increase in our operating expenses for the three-month period ended September 30, 2016 is related to an increase in our general and administrative expenses due to expansion and start-up cost of Scoobeez operations, which required an increased level of employee and infrastructure support, which increased our payroll and overhead expenses.

As a result of the foregoing, we had a net operating loss of \$3,285,250 for the nine months ended September 30, 2016. This compares with a net operating loss for the nine months ended September 30, 2015 of \$30,411. The change in our net income for the three-month period ended September 30, 2016 is directly related to start-up cost required to open additional distribution centers.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A) Principles of consolidation

The accompanying consolidated financial statements includes all wholly-owned subsidiaries the accounts of ABT Holdings, Inc. and non-controlling interest of Scoobeez, excluding the 10.59% non-controlling interest. All significant intercompany accounts and transactions have been eliminated. The consolidated statements of operations include the results of entities acquired from the dates of the acquisitions for accounting purposes.

B) Non-Controlling Interests

Non-controlling interests represent the portion of equity in a subsidiary not attributable, directly or indirectly, to a parent. The Company's accompanying consolidated financial statements include all assets, liabilities, revenues and expenses at their consolidated amounts, which include the amounts attributable to the Company and the non-controlling interest. The Company recognizes as a separate component of equity and earnings the portion of income or loss attributable to non-controlling interests based on the portion of the entity not owned by the Company.

The Company adopted the provisions of Financial Accounting Standards Board's ("FASB") authoritative guidance regarding non-controlling interests in consolidated financial statements. The guidance requires the Company to clearly identify and present ownership interests in subsidiaries held by parties other than the Company in the consolidated financial statements within the equity section. It also requires the amounts of consolidated net earnings attributable to the Company and to the non-controlling interests to be clearly identified and presented on the face of the consolidated statements of operations. At September 30, 2016, the Company owned 89.41% of Scoobeez and 10.59% is owned by the former individual shareholders.

C) Financial Statement Preparation and Use of Estimates

The Company's consolidated financial statements were prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP"). The preparation of consolidated financial statements in conformity with GAAP requires management to make certain estimates, judgments and assumptions that affect the reported amounts of assets and liabilities and the related disclosures at the date of the financial statements, as well as the reported amounts of revenue and expenses during the periods presented. Estimates include revenue recognition, the allowance for doubtful accounts, website and internal-use software development costs, goodwill, depreciable lives of property and equipment, recoverability of intangible assets with finite lives and other long-lived assets, legal contingencies and stock-based compensation. To the extent there are material differences between these estimates, judgments or assumptions and actual results, the Company's consolidated financial statements will be affected. In many cases, the accounting treatment of a particular transaction is specifically dictated by GAAP and does not require management's judgment in its application.

D) Cash and Cash Equivalents

Cash includes demand deposits with banks or financial institutions. Cash equivalents include short-term, highly liquid investments that are both readily convertible to known amounts of cash, and that are so near their maturity that they present minimal risk of changes in value because of changes in interest rates. The Company's cash equivalents include only investments with original maturities of three months or less. The Company regularly maintains cash in excess of federally insured limits at financial institutions.

E) Accounts Receivable

Accounts receivable primarily represents the amount due from one customer for which almost all of our revenues are generated. See Note 1 for discussion of this customer. Receivables from this customer are due on a net 30 days basis. At September 30, 2016, the Company has determined that no allowance is required. Bad debt expense for the period ended September 30, 2016, was not significant.

F) Advertising

The Company recognizes advertising expenses when incurred. The Company incurred approximately \$[] and \$[] as advertising cost for the nine months ended September 30, 2016 and 2015, respectively.

G) Property and Equipment

Property and equipment are stated at cost less accumulated depreciation. Depreciation is computed principally on the straight-line method over the estimated useful life of each type of asset which ranges from three to five

years. Leasehold improvements are depreciated over the life of the asset or the corresponding lease agreement, whichever is shorter. Major improvements are capitalized, while expenditures for repairs and maintenance are expensed when incurred. Upon retirement or disposition, the related costs and accumulated depreciation are removed from the accounts, and any resulting gains or losses are credited or charged to income.

H) Intangible Assets

Intangible assets with finite useful lives are amortized using the straight-line method over their useful lives and are reviewed for impairment. The Company evaluates intangible assets and other long-lived assets for impairment whenever events or circumstances indicate that they may not be recoverable, or at least annually. Recoverability is measured by comparing the carrying amount of an asset group to the future undiscounted net cash flows expected to be generated by that asset group. If this comparison indicates impairment, the amount of impairment to be recognized is calculated as the difference between the carrying value and the fair value of the asset group, generally measured by discounting estimated future cash flows. There were no impairment indicators present during the year ended December 31, 2015 and for the nine months ended September 30, 2016.

I) Goodwill

Goodwill represents the excess of the cost of an acquired business over the fair value of the assets acquired at the date of acquisition. Absent any special circumstances that could require an interim test, the Company has elected to test for goodwill impairment at September 30 of each year.

The Company tests for impairment using a two-step process. The first step of the goodwill impairment test identifies if there is potential goodwill impairment. If step one indicates that an impairment may exist, a second step is performed to measure the amount of the goodwill impairment, if any, by comparing the implied fair value of goodwill with the carrying amount. If the implied fair value of goodwill is less than the carrying amount, a write-down is recorded. The Company determined there was no goodwill impairment during the year ended December 31, 2015 and for the period ended September 30, 2016.

J) Fair Value of Financial Instruments

Fair value is defined as the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability. The fair value should be calculated based on assumptions that market participants would use in pricing the asset or liability, not on assumptions specific to the entity. In addition, the fair value of liabilities should include consideration of non-performance risk including our own credit risk.

In addition to defining fair value, the standard expands the disclosure requirements around fair value and establishes a fair value hierarchy for valuation inputs. The hierarchy prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market. Each fair value measurement is reported in one of the three levels which is determined by the lowest level input that is significant to the fair value measurement in its entirety. These levels are:

- Level 1 – inputs are based upon unadjusted quoted prices for identical instruments traded in active markets.
- Level 2 – inputs are based upon significant observable inputs other than quoted prices included in Level 1, such as quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3 – inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

The carrying value of the Company's financial assets and liabilities which consist of cash, prepaid expenses and other current assets, accounts payable and accrued liabilities, advances from related parties and loans payable in management's opinion approximate their fair value due to the short maturity of such instruments. The Company

does not have any level 2 or 3 financial instruments. Unless otherwise noted, it is management's opinion that the Company is not exposed to significant interest, exchange, or credit risks arising from these financial instruments.

K) Lease Incentive Receivable and Liability

For the Company's operating leases, the Company recognizes rent expenses on a straight-line basis over the term of the leases. Accordingly, the Company records the difference between cash rent payments and the recognition of rent expenses as a lease incentive liability in the consolidated balance sheets. The Company has landlord-funded leasehold improvements that are recorded as lease incentive receivable which are being amortized as a reduction of rent expense over the non-cancelable terms of the operating leases.

L) Revenue Recognition

In general, the Company recognizes revenue when (i) persuasive evidence of an arrangement exists, (ii) delivery has occurred, or services have been rendered to the customer, (iii) the fee is fixed or determinable and (iv) collectability is reasonably assured. The Company considers a signed agreement, a binding contract with the customer or other similar documentation reflecting the terms and conditions under which products or services will be provided to be persuasive evidence of an arrangement.

The Company generates On-Demand revenues primarily when customers place an order for delivery through our website, our mobile application or one of the Company's listed phones. Revenues are recognized as soon as our DA (Delivery Associate) makes a delivery. In case of Same Day/Next Day Delivery, the Company generates revenue when the DA completes a route ranging from 6 to 10-hour duration, and deliver a number of assigned packages ranging from 80 to 120 packages, as per the assigned sequence of deliveries, within the estimated time frame, and to correct customers' names and addresses.

Scoobeez generates revenues, when order requests ("Deliverables"), are delivered by Scoobeez' DAs to Enterprise Client's customer or end-user. End-user places an order on the platform through their mobile applications for a two-hour delivery or one-hour delivery. These Deliverables are either coordinated with Scoobeez's Dispatcher or Enterprise Client' designees from delivery stations, sort centers, fulfillment centers, or other distribution points (including merchant locations) (collectively known as the "Distribution Points"). These deliverables are accepted by Scoobeez, Monday through Sunday, 365 days a year, at times and days designated by our Enterprise Client.

Revenue is recognized once the delivery is made and services rendered. Tips received by our DAs are reimbursed by the Enterprise Client and paid out to DAs. The Company recognizes these tips as flow throw income and expenses.

Scoobeez has pre-existing contractual arrangements ("Main Contract") with on-demand mobile apps, retailers, e-tailers, logistic companies, and carriers. These entities are engaged in the business of transporting products, including groceries, food from restaurants, alcohol, and other product lines carried by supermarket chains and retail warehouses to their customers/end-users from delivery stations, sort centers, fulfillment centers, and other distribution points, including merchant locations.

The Preferred Service Provider ("PSP") fee for this limited Authorized Territory in this Agreement will be Two Hundred Thousand US Dollars (\$200,000) paid at the time of signing this Agreement. This fee allows Service Provider the first right of refusal in the event Scoobeez desires to offer new Logistics Service Agreements in the Authorized Territory.

In accordance with Accounting Standards Codification ("ASC") 605-45, Principal Agent Considerations, the gross sales of the Service Provider will be included/consolidated with the Company's revenues. The amount of revenue recorded by the Company is based on the entire amount generated from the reports between Scoobeez and Enterprise Client or other similar business or enterprise customers.

The contractual rates with the Service Provider will be paid to the Service Provider and will be recorded as Cost of Sales. The administrative costs incurred for processing the transactions and providing support services are included in General and Administrative expenses in the consolidated statements of operations.

Other costs of revenue consist of mainly the labor costs of dispatchers and drivers.

Prior to September 28, 2015, the Company was an exploration stage company with a main focus in Nayarit, Mexico from December 11, 2011, which did not realize any revenues from its planned operations. It was primarily engaged in the acquisition, exploration and development of mineral properties.

On September 28, 2015, the Company decided not to engage in the exploration, discovery, and production of precious and semi-precious metals and metal properties. The Company rescinded its option agreement on its Aztlan 8 B mining claim in Nayarit, Mexico. The Company is no longer involved in any mining activities at this point.

For the period ending September 30, 2016, the Company has not made any sales in connection with AutoClaim App as the technology is still under beta testing phase. The Company evaluated this investment and determined that no impairment was warranted at this time.

M) Concentrations of Credit Risk

Cash

The Company maintains its cash balances at a single financial institution. The balance may at times exceed insured limits.

Revenues

During the year ended December 31, 2015, the Company has one significant customer. Revenues generated from this single customer represented approximately 97% of total revenue for the year ended December 31, 2015. Approximately 100% of accounts receivable was due from this single customer at December 31, 2015.

During the nine-month period ended September 30, 2016, the Company has one significant customer. Revenues generated from this single customer represented approximately [xx]% of total revenue for the nine months period ended September 30, 2016. Approximately 100% of accounts receivable was due from this single customer at September 30, 2016.

The loss of this customer would have a significant impact on the Company's operations.

N) Legal Proceedings

The Company is currently involved in certain legal proceedings. The Company discloses a loss contingency if there is at least a reasonable possibility that a material loss has been incurred. The Company records its best estimate of a loss related to pending legal proceedings when the loss is considered probable and the amount can be reasonably estimated. Where a range of loss can be reasonably estimated with no best estimate in the range, the Company records the minimum estimated liability. As additional information becomes available, the Company assesses the potential liability related to pending legal proceedings and revises its estimates and updates its disclosures accordingly. The Company's legal costs associated with defending itself are recorded to expense as incurred.

O) Impairment of Long Lived Assets

Long-lived assets are reviewed for impairment in accordance with the applicable FASB ASC 360 Property, Plant and Equipment. Under the standard, long-lived assets are tested for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. An impairment charge is recognized for the amount, if any, when the carrying value of the asset exceeds the fair value.

P) Provision for Income Taxes

The provision for income taxes is determined using the asset and liability method. Under this method, deferred tax assets and liabilities are calculated based upon the temporary differences between the financial statement and income tax bases of assets and liabilities using the enacted tax rates that are applicable in a given year.

The Company utilizes a two-step approach to recognizing and measuring uncertain tax positions ("tax contingencies"). The first step is to evaluate the tax position for recognition by determining if the weight of available evidence indicates it is more likely than not that the position will be sustained on audit, including resolution of related appeals or litigation processes. The second step is to measure the tax benefit as the largest amount which is more than 50% likely to be realized upon ultimate settlement. The Company considers many factors when

evaluating and estimating its tax positions and tax benefits, which may require periodic adjustments and which may not accurately forecast actual outcomes. The Company includes interest and penalties related to tax contingencies in the provision for income taxes in the consolidated statements of operations. Management of the Company does not expect the total amount of unrecognized tax benefits to significantly change in the next twelve months.

Q) Stock-Based Compensation

The Company records stock based compensation in accordance with the guidance in ASC 505 Equity and ASC 718 Compensation - Stock Compensation which requires the Company to recognize expenses related to the fair value of its employee stock option awards. This eliminates accounting for share-based compensation transactions using intrinsic value and requires instead that such transactions be accounted for using a fair-value-based method. The Company recognizes the cost of all share-based awards on a graded vesting basis over the vesting period of the award.

The Company accounts for equity instruments issued in exchange for the receipt of goods or services from other than employees at the estimated fair market value of the consideration received or the estimated fair value of the equity instruments issued, whichever is more reliably measurable. The value of equity instruments issued for consideration other than employee services is determined on the earliest of a performance commitment or completion of performance by the provider of goods or services.

R) Convertible Debentures

Accounting for convertible instruments (ASC 470-20), convertible instruments (primarily convertible debt and convertible preferred stock) should be further analyzed when the embedded conversion feature is not bifurcated pursuant to ASC 815, including ASC 815-40, because there may be further accounting for the conversion option.

The cash conversion guidance in ASC 470-20, Debt/Debt with Conversion and Other Options/Cash Conversion, is considered when evaluating the accounting for convertible debt instruments (this includes certain convertible preferred stock that is classified as a liability) to determine whether the conversion feature should be recognized as a separate component of equity. The cash conversion guidance applies to all convertible debt instruments that upon conversion may be settled entirely or partially in cash or other assets where the conversion option is not bifurcated and separately accounted for pursuant to ASC 815.

Beneficial Conversion Feature - If the conversion features of conventional convertible debt provide for a rate of conversion that is below market value, this feature is characterized as a beneficial conversion feature ("BCF"). A BCF is recorded by the Company as a debt discount pursuant to ASC Topic 470-20, Debt with Conversion and Other Options. In those circumstances, the convertible debt is recorded net of the discount related to the BCF and the Company amortizes the discount to interest expense over the life of the debt using the effective interest method.

S) Basic and Diluted Loss per Share

The Company follows ASC 260, Earnings Per Share, to account for earnings per share. Basic earnings per share ("EPS") calculations are determined by dividing net loss by the weighted average number of shares of common stock outstanding during the year. Diluted earnings per share calculations are determined by dividing net income by the weighted average number of common shares and dilutive common share equivalents outstanding. During periods when common stock equivalents, if any, are anti-dilutive they are not considered in the computation. As of December 31, 2015 and 2014, the Company had four convertible notes that could potentially have approximately 457 million dilutive shares outstanding, if all converted at the same time.

T) Recent Accounting Pronouncements

In November 2015, the FASB issued Accounting Standards Update ("ASU") 2015-17, Income Taxes – Balance Sheet Classification of Deferred Taxes. The purpose of the standard is to simplify the presentation of deferred taxes on a classified balance sheet. Under current GAAP, deferred income tax assets and liabilities are separated into current and noncurrent amounts in the balance sheet. The amendments in ASU 2015-17 require that all deferred tax assets and liabilities be classified as noncurrent in the balance sheet. The ASU is effective beginning in the first quarter of 2017, but with early adoption permitted and may be applied either prospectively or retrospectively. The Company has elected to early adopt ASU 2015-17 on a retrospective basis effective in the fourth quarter of 2015. The adoption of ASU 2015-17 impacted the presentation of the Company's deferred tax

assets and liabilities in the consolidated balance sheets and certain disclosures, but did not have an impact on results of operations or cash flows. See Note 10 for further details.

In September 2015, the FASB issued ASU No. 2015-16, Business Combinations (Topic 805): Simplifying the Accounting for Measurement-Period Adjustments, which eliminates the requirement to account for adjustments identified during the measurement-period in a business combination retrospectively. Instead, the acquirer must recognize measurement-period adjustments during the period in which they are identified, including the effect on earnings of any amounts that would have been recorded in previous periods had the purchase accounting been completed at the acquisition date. ASU 2015-16 will be effective for the Company in the first quarter of 2016 with early adoption permitted. The adoption of ASU 2015-16 is expected to eliminate costs related to retrospective application of any measurement-period adjustments that may be identified, but otherwise is not expected to have a material impact on the Company's consolidated financial position, results of operations or cash flows.

In April 2015, the FASB issued ASU 2015-05, Intangibles -Goodwill and Other – Internal Use Software (Subtopic 350-40): Customer's Accounting for Fees Paid in a Cloud Computing Arrangement, which provides guidance on accounting for fees paid in a cloud computing arrangement. Under ASU 2015-05, if a cloud computing arrangement includes a software license, the software license element should be accounted for consistent with the purchase of other software licenses. If the cloud computing arrangement does not include a software license, it should be accounted for as a service contract. ASU 2015-05 will be effective for the Company in the first quarter of 2016 and may be applied either prospectively or retrospectively. The Company has elected to apply ASU 2015-05 prospectively; however, its adoption is not expected to have a material impact on the Company's consolidated financial position, results of operations or cash flows.

In May 2014, the FASB issued ASU No. 2014-09, Revenue from Contracts with Customers (Topic 606), which supersedes the revenue recognition requirements in Topic 605, Revenue Recognition, including most industry-specific requirements. ASU 2014-09 establishes a five-step revenue recognition process in which an entity will recognize revenue when it transfers promised goods or services to customers in an amount that reflects the consideration to which the company expects to be entitled in exchange for those goods or services. ASU 2014-09 also requires enhanced disclosures regarding the nature, amount, timing and uncertainty of revenues and cash flows from contracts with customers. In August 2015, the FASB issued ASU 2015-14, Revenue from Contracts with Customers (Topic 606): Deferral of the Effective Date, which defers the effective date of ASU 2014-09 by one year. ASU 2014-09 will be effective for the Company in the first quarter of 2018. Management is currently evaluating the impact the adoption of ASU 2014 - 09 will have on the Company's consolidated financial position, results of operations or cash flows. The Company currently anticipates applying the modified retrospective approach when adopting the standard.

In August 2014, the FASB issued ASU No. 2014-15, Presentation of Financial Statements Going Concern, which requires management to evaluate, at each annual and interim reporting period, whether there are conditions or events that raise substantial doubt about the entity's ability to continue as a going concern within one year after the date the financial statements are issued and provide related disclosures. ASU 2014-15 is effective for annual periods ending after December 15, 2016 and interim periods thereafter. The guidance is not expected to have a material impact on the Company's consolidated financial statements.

In April 2015, FASB issued ASU 2015-03, Simplifying the Presentation of Debt Issuance Costs, which changes the presentation of debt issuance costs in financial statements. ASU 2015-03 requires an entity to present such costs in the balance sheet as a direct deduction from the related debt liability rather than as an asset. Amortization of debt issuance costs will continue to be reported as interest expense. ASU 2015-03 is effective for annual reporting periods beginning after December 15, 2015. Early adoption is permitted. The guidance did not have a material impact on the Company's consolidated financial statements.

In February 2016, the FASB issued ASU 2016-02, Leases (Topic 840), to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the balance sheet and disclosing key information about leasing arrangements. The amendments in this standard are effective for fiscal years beginning after December 15, 2018, including interim periods within those fiscal years, for a public entity. Early adoption of the amendments in this standard is permitted for all entities and the Company must recognize and measure leases at the beginning of the earliest period presented using a modified retrospective approach. The Company is

currently in the process of evaluating the effect this guidance will have on its consolidated financial statements and related disclosures.

U) Other

Other recent accounting pronouncements issued by the FASB (including its Emerging Issues Task Force) and the United States Securities and Exchange Commission did not or are not believed by management to have a material impact on the Company's present or future financial statements.

NOTE 3. GOING CONCERN

The Company's consolidated financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the settlement of liabilities and commitments in the normal course of business. The Company reported a net loss of \$401,713 for the year ended December 31, 2015 and an accumulated deficit of \$9,647,727 at December 31, 2015. These factors raise substantial doubt for the Company to continue as a going concern.

The Company's ability to continue as a going concern may be dependent on the success of management's plans discussed below. The consolidated financial statements do not include any adjustments relating to the recoverability and classification of assets or the amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

To the extent the Company's operations are not sufficient to fund the Company's capital requirements, the Company may attempt to enter into a revolving loan agreement with financial institutions or attempt to raise capital through the sale of additional capital stock or through the issuance of debt. During the period from January 1, 2016 through the date of the September 22, 2016, the Company issued 2,400,000 shares of its common stock at \$0.21 per share for net cash of \$500,000. In addition, in June 2016, the Company issued a promissory note in the amount of \$500,000 with an individual. During the year ended December 31, 2015, the Company raised approximately \$562,000, through issuing note payable which were used to fund operations and pay debts. The Company intends to continue its efforts in growing its facilities service operations, as well as raising funds through private placement offering and debt financing.

NOTE 4. OTHER CURRENT ASSETS AND OTHER ASSETS

At December 31, 2015, other current assets consist of approximately \$12,750 advances to employees, \$13,600 advance to former officer of Scoobeez and \$177,000 advances to Preferred Service Providers ("PSP") located in authorized territories of San Francisco, California, San Diego, California and Las Vegas, Nevada. These advances bear no zero interest and are due on demand.

At December 31, 2015, other assets consist of approximately \$46,000 in rent security deposits and \$275,000 in lease incentive receivable; see Note 14___ for additional information.

NOTE 5. ACQUISITION OF SOFTWARE TECHNOLOGY ASSET

On May 27, 2015, the Company issued 150,000,000 common shares and a Promissory Note in an amount of \$500,000 to Shahan Ohanessian (the "Seller") pursuant to the Asset Purchase Agreement; whereby the Company acquired all powers and privileges of the AutoClaim Domain including but not limited to make, have made, use, or sell under patent law; to copy, adapt, distribute, display, and perform under copyright law; and to use and disclose under trade secret law, also known as Distribution Rights embodied in or comprising the AutoClaim Domain.

In addition, the Company also acquired the business model, all United States and foreign patents and patents application, all trade secrets, know-how, confidential or proprietary information, all trademarks, service marks and trade names, all market research and information, contact lists, marketing materials, business plans, notes, documents and other intellectual property rights and legal protections in every and all countries and jurisdictions owned or claimed by Seller, also known as Proprietary and Intellectual Property Rights related to the AutoClaim Domain.

On May 27, 2015, the Company issued 18,400,000 shares of Series A Preferred Stock with a 1 for 100 conversion and a 1 for 10,000 voting right representing 92% of the issued and outstanding Series A Preferred Stock to the Seller pursuant to the Asset Purchase Agreement; whereby the Company acquired under the terms specified in the Asset Purchase Agreement, the right, title, interest, and benefit of proprietary technology known as “AutoClaim App” from the Seller, also known as Technology Rights.

Under ASC 805, a business combination occurs when an entity obtains control of a business by acquiring its net assets, or some or all of its equity interests. A business generally will consist of the following three elements: (1) inputs, (2) processes applied to those inputs and (3) outputs that are used to generate a return to investors. This transaction does not fall under the business combination accounting treatment, as the assets purchased do not constitute a business as they lack the three elements and activities, and has been accounted as an asset purchase. The Company valued the assets as detailed below:

AutoClaim Domain Name ⁽¹⁾

Purchase Price	Shares issued	Amount (fair Value)
Common Stock	150,000,000	\$75,000
Promissory Note payable to Seller		<u>\$500,000</u>
Fair Value at Acquisition Date		\$575,000

AutoClaim App ⁽¹⁾

Purchase Price	Shares issued	Amount (fair Value)
Preferred Stock ⁽²⁾	18,400,000	<u>\$274,000</u>
Fair Value at Acquisition Date		<u>\$274,000</u>
Total		<u>\$849,000</u>

(1) The Company has capitalized the fair value of the purchased software technology in the amount of \$849,000 as the criteria specified for the technological feasibility of AutoClaim App and AutoClaim Domain Name as a whole has been established at the time Software Technology was purchased, which was on May 27, 2015 (“Acquisition Date”).

(2) The fair value of the preferred shares issued for the AutoClaim App was determined based upon a third party valuation using a cost approach. The cost approach is based on the economic principal of substitution. Essentially, the premise is that potential buyers will pay no more for an asset that it would cost them to develop or obtain that same asset with similar utility in other cases.

Capitalization of AutoClaim App was established as all planning, designing, coding, and testing activities that are necessary to establish that the software can meet the design specifications was completed before the Acquisition Date.

The Company will amortize these assets using the straight-line method over the shorter of the estimated useful life of the asset. The amortization period shall begin once the utility of the software starts, which will be the official launch of the software for download and use by the end- users. At the end of every year, the Company will evaluate the assets for any impairment and will analyze the Asset Purchase Agreement(s) and relationship between the Seller and the Company to record any derivative financial instrument which will be recognized as either assets or liabilities at fair value in the consolidated statements of financial condition.

At the end of the fourth quarter of fiscal 2016, the Company expects to launch its AutoClaim App along with the AutoClaim website to be available for end users, which will allow the Company to earn recurring advertising rebates, commission, and/or subscription fees from accident service providers, including tow trucks, body shops, doctors, auto repair shops, windshield repair vendors, attorneys, marketing agencies, and others.

NOTE 6. ACQUISITION OF BUSINESS

On July 11, 2015, the Company signed a Letter of Intent with the previous owners of Scoobeez to acquire 70% of its outstanding equity interest. The acquisition would be consummated pursuant to the terms of the formal agreement to be prepared and executed by the parties on or prior to October 11, 2015.

On August 27, 2015, the Company entered a formal agreement to purchase 76% of outstanding equity (the "Purchased Shares") of Scoobeez for \$36,000 in cash, a \$60,000 short term note payable and \$1,200,000 in convertible promissory notes totaling \$1,296,000 in consideration. Scoobeez is an "On Demand" door-to-door logistics and delivery service company that primarily utilizes scooters and motorcycles along with cars to facilitate "Same Day" deliveries.

The excess of the consideration transferred in the acquisition over the net amounts assigned to the fair value of the assets acquired was recorded as goodwill, which represents the opportunity to expand the on-demand delivery services and enhance the breadth and depth of the Company's networks. The goodwill related to this acquisition of \$1,424,561 is expected to be deductible for income tax purposes.

There were no acquisition-related costs incurred to effect the acquisition and no such costs have been expensed during the period. The Company conducted its own internal valuation analysis and no finder's fees; advisory, legal, accounting, valuation, and other professional or consulting fees were paid out. The general administrative costs, including the costs of maintaining acquisition documentation; and costs of registering and issuing debt and equity securities were incurred by the Company.

The assets acquired and liabilities assumed of Scoobeez were recorded at their estimated fair values as of the closing dates of August 27, 2015. The following table summarizes the final purchase price allocation of acquisition-date fair values of the assets and liabilities acquired in connection with the Scoobeez acquisition:

Cash and cash equivalents	\$ 1,419
Loan receivable from officer	14,640
Customer relationships	119,000
Non-compete	55,000
Trademarks	89,000
Goodwill	1,418,000
Accounts payable	(340)
Total purchase price plus cash acquired	1,696,719
Cash acquired	(1,419)
Fair value of non-controlling interest	(407,213)
Fair value of notes payable issued	(1,260,000)
Net cash paid	\$ 34,581

The estimated fair values of the intangible assets acquired was determined based upon a third party valuation using a combination of the income and cost approaches to measure the fair value of the customer relationships, non-competes and trademarks. The fair value of the non-competes was measured based on variation of income approach – typically a "with-without" enterprise cash flow analysis. The fair value of the trademarks was measured based on the relief from royalty method. The income approach, specifically the residual earnings method, was used to value the customer relationships. These fair value measurements were based on significant inputs not observable in the market and thus represent Level 3 measurements within the fair value hierarchy.

The fair value of non-controlling interest is calculated by multiplying the fair value of the net identifiable assets acquired from Scoobeez by the non-controlling percentage:

Cash and cash equivalents	\$ 1,419
Loan receivable from officer	14,640
Customer relationships	119,000
Non-compete	55,000
Trademarks	89,000
Goodwill	1,418,000
Accounts payable	(340)
Total fair value of net identifiable assets	1,696,719
Non-controlling interest percentage of ownership	24%
Fair value of non-controlling interest	407,213

The results of operations of Scoobeez have been included in the Company's consolidated financial statements since August 28, 2015. The total amount of revenues and net loss from the acquisitions included in the Company's operating results since the respective acquisition dates through December 31, 2015 were \$4,853,263 and \$436,471, respectively.

The following unaudited pro forma information presents a summary of the operating results of the Company for the years ended December, 2015 as if the acquisitions had occurred on January 1, 2015:

	Year Ended December 31,	
	2015	2014
Revenues	\$ 4,957,908	\$ -
Net loss	\$ (769,240)	
Net loss per common share – basic and diluted	\$ (0.01)	
Weight average number of common shares	123,278,344	

Unaudited pro forma information was not provided for the year ended December 31, 2014 as Scoobeez did not have any significant operations prior to 2015. The unaudited pro forma revenues and net income are not intended to represent or be indicative of the Company's consolidated results of operations or financial condition that would have been reported had the acquisitions been completed as of the beginning of the periods presented and should not be taken as indicative of the Company's future consolidated results of operations or financial condition.

NOTE 7. GOODWILL AND ACQUIRED INTANGIBLE ASSETS

The changes in the carrying amount of goodwill for the years ended December 31, 2015 and 2014 were as follows:

	Goodwill	Accumulated Impairment Losses	Net Book Value
Balance as of December 31, 2014	\$ -	\$ -	\$ -
Acquisitions	\$ 1,424,494	\$ -	\$ 1,424,494
Balance as of December 31, 2015	\$ 1,424,494	\$ -	\$ 1,424,494

The components of acquired intangible assets as of December 31, 2015 and 2014 were as follows:

	December 31, 2015			December 31, 2014		
	Gross Carrying Amount	Accumulated Amortization	Net Carrying Value	Gross Carrying Amount	Accumulated Amortization	Net Carrying Value
Customer relationships	\$ 119,000	\$ (13,222)	\$ 105,778	\$ -	\$ -	\$ -
Non-compete	\$ 55,000	\$ (6,111)	\$ 48,889	\$ -	\$ -	\$ -
Trademarks	\$ 89,000	\$ (9,889)	\$ 79,111	\$ -	\$ -	\$ -
Acquired intangible assets, net	\$ 263,000	\$ (29,222)	\$ 233,778	\$ -	\$ -	\$ -

Amortization expense for acquired intangible assets was \$29,222 and \$0 for the years ended December 31, 2015 and 2014, respectively.

During the year ended December 31, 2015, the Company recorded additions to acquired intangible assets of \$263,000 as a result of the acquisition of Scoobeez. The components of the acquired intangibles assets added during the year ended December 31, 2015 were as follows:

	Year Ended December 31, 2015	Amortization Period (years)
Customer and vendor relationships	\$ 119,000	3
Non-compete	55,000	3
Trademarks	89,000	3
Total	\$ 263,000	

Estimated future amortization expense of acquired intangible assets as of December 31, 2015 was as follows:

2016	\$ 87,667
2017	87,667
2018	58,444
Total	\$ 233,778

As of December 31, 2015, the estimated remaining weighted-average useful life of the Company's acquired intangibles was 2.8 years. The Company recognizes amortization expense for acquired intangibles on a straight-line basis.

NOTE 8. PROPERTY AND EQUIPMENT

At December 31, 2015 and 2014, property and equipment consisted of:

	December 31, 2015	December 31, 2014
Furniture and fixtures	\$ 8,757	\$ -
Office equipment	276,095	-
Vehicles	14,600	-
Leasehold improvements	25,073	-
	324,525	-
Accumulated depreciation	(19,815)	-
Total	\$ 304,710	\$ -

During the years ended December 31, 2015 and 2014, depreciation expense was \$13,413 and \$0, respectively. As of December 31, 2015, equipment purchased under capital leases had a cost of \$___ and accumulated depreciation of \$___.

NOTE 9. DISCONTINUED EXPLORATION OF MINING OPTION

On December 6, 2011, the Company entered an option agreement with Rising Star Mining for the exploration and development of Aztlan 8B property in Nayarit, Mexico, and valued its investment at the total of the cash paid of \$50,000 and the market price of its stock to be issued on the date of the agreement, or 20,000,000 shares at the closing price of \$0.05, for a total value of \$1,050,000. In 2012, the Company invested a total of \$35,000 in cash for additional rights to receive profits on reprocessing of silver tailings and grounded ore from previous production runs.

During the year ended December 31, 2013, the Company reevaluated its Mining Investment in Aztlan 8B and determined that the Mining Investment amount exceeded the undiscounted future cash flows expected to be generated after the exploration and development of the asset. The Company assessed that Company's right to

explore Aztlan 8B project will expire by the end of December 31, 2013 with no expectation of renewal. The Company further estimated that it is not in its best interest to budget for further exploration or evaluation expenditure in the area. At December 31, 2013, the Company wrote off the investment of \$1,085,000 as non-collectable and worthless and recorded an impairment loss in the same amount. The book value of the investment was zero at December 31, 2013.

On September 28, 2015, the Company informed Rising Star that it will no longer be involved in mining activities and rescinded and cancelled all agreements and discussions with Rising Star for exploration and development of mining projects in Nayarit, Mexico. The Company is no longer obligated to issue the common stock equal to \$1,000,000 or to make any payments in relation to the development of mining properties. The \$1,000,000 stock issuable has been removed and adjusted to the Additional Paid in Capital account. There were no significant activity, assets, or liabilities as of and for the years ended December 31, 2015 and 2014 related to these mining activities that would necessitate the presentation of discontinued operations in the accompanying financial statements.

NOTE 10. RELATED PARTY TRANSACTIONS

During the year ended December 31, 2014, the Company received advances from the Chief Financial Officer totaling \$8,000. These advances did not bear interest and were due on demand. The Company paid the outstanding amount owed in September 2015.

As of December 31, 2015 and 2014, the Company has accrued officers' compensation due to the Chief Executive Officer and Chief Financial Officer in the amount of \$242,000 and \$121,233, respectively.

As of December 31, 2015 and 2014, the Company advanced a total of \$190,400 to its Chief Executive Officer. This amount was offset against the note payable due to the same Officer. See Note 12.

On December 31, 2013, the Company issued a non-interest bearing convertible promissory note of \$150,000, due December 31, 2013, as payment for the accrued salary of its Chief Financial Officer. Please see Note 12 for more details.

On May 27, 2015, the Company issued 150,000,000 Common Shares and a Promissory Note in an amount of \$500,000 to its president and CEO, pursuant to the Asset Purchase Agreement. Please see Notes 4 and 12 for more details.

On May 27, 2015, the Company issued 18,400,000 shares of Series A Preferred Stock to its president and CEO, pursuant to the Asset Purchase Agreement. Please see Note 4 for more details.

NOTE 11. LINE OF CREDIT

On November 30, 2015, the Company obtained a \$400,000 revolving line of credit from Premier Business Bank to be used to fund operations. The line of credit has a maturity date of November 3, 2016 with a variable interest rate equal to the Wall Street Journal's prime rate plus 1.50% (5.00% at December 31, 2015); and a floor of 4.75% per annum. At December 31, 2015, the Company has drawn \$385,000 on the line of credit. In addition, the line of credit is secured by all of the Company's real and personal property (tangible or intangible) and contains various financial and non-financial covenants. As of December 31, 2015, the Company is in compliance with these covenants.

NOTE 12. NOTES PAYABLE

Convertible Notes Payable

On December 31, 2013, the Company issued a due on demand, non-interest bearing convertible promissory note ("CPN") of \$150,000, due December 31, 2013, as payment for the accrued salary due to its Chief Financial Officer at that time. This CPN was later assigned to a third-party on the same day. This CPN can be converted at any time and has a conversion price of \$0.0005 per share and does not provide for adjustment to the fixed conversion price based on split ratio. During the year ended December 31, 2015, the third party converted \$1,425 of the CPN into 2,850,000 shares of the Company's common stock. The balance of the CPN as of December 31, 2015 was

\$148,252. On June 30, 2016, the Company issued 5,100,000 shares as a final settlement of all amounts due under the CPN.

On October 1, 2014, the Company issued a CPN of \$65,000 to an individual for consulting services related to marketing and website development. This CPN bears interest at a rate of 7.7% per annum and was due September 30, 2015. This CPN can be converted at any time and has a conversion price of \$0.0004 per share and does not provide for adjustment to the fixed conversion price based on split ratio. During the year ended December 31, 2015, the noteholder converted \$500 of the CPN into 1,250,000 shares of the Company's common stock. The balance of the CPN as of December 31, 2015 was \$64,500. The Company determined a beneficial conversion feature existed at the date of issuance and recorded \$16,250 as a debt discount during the year ended December 31, 2014. Due to the short term nature of the convertible promissory note the discount was amortized using the straight-line method. The Company record amortization of debt discount of \$12,187 and \$4,063 as interest expense for the years ended December 31, 2015 and 2014, respectively. The unamortized debt discount was \$0 and \$12,187 at December 31, 2015 and 2014, respectively. On January 19, 2016, the Company settled all amounts due under this CPN through a cash payment of \$45,000.

On October 10, 2014, the Company issued a CPN of \$175,000 to an individual for consulting services related to identifying and evaluating mining projects in Mexico. This CPN bore interest at a rate of 9.875% per annum and was due October 9, 2015. This CPN could be converted at any time and had a conversion price of \$2.07 and provides for adjustment to fixed conversion price based on split ratio. On August 6, 2015, the Company settled the CPN by issuing 20,000 shares of its common stock to the consultant, and the remaining principal balance of \$162,400 and accrued interest of \$13,506 has been forgiven by the noteholders and recorded as additional paid in capital.

On October 30, 2014, the Company issued a CPN of \$95,000 to an individual for consulting services. This CPN bore interest at a rate of 8.0% per annum and was due October 29, 2015. This CPN could be converted at any time and had a conversion price of \$2.30 post reverse stock split and provides for adjustment to fixed conversion price based on split ratio. On August 6, 2015, the Company settled the CPN by issuing 15,000 shares of its common stock as payment of to the consultant, and the remaining principal balance of \$85,550 and accrued interest of \$5,854 has been forgiven by the noteholders and recorded as additional paid in capital.

On November 14, 2014, the Company issued a CPN of \$50,000 to an individual for consulting services. The CPN bore interest at 6.5% per annum and was due November 13, 2015. This CPN could be converted at any time and had a conversion price of \$1.61 post reverse split and provides for adjustment to fixed conversion price based on split ratio. On August 6, 2015, the Company settled the CPN by issuing 15,000 shares of its common stock as payment of \$9,450 to the consultant, and the remaining principal balance of \$40,550 and accrued interest of \$2,383 has been forgiven by the noteholders and recorded as additional paid in capital.

On August 27, 2015, with connection with the acquisition of Scoobeez, the Company issued two non-interest bearing convertible promissory notes "Notes" of \$720,000 and \$480,000, due August 26, 2016, to the two owners of Scoobeez in exchange for a total ownership interest of 76%. These Notes can be converted at any time, on or after 180 days from the date of the Notes and the conversion price is based on the trailing 7 day volume weighted average price (VWAP). The conversion price at the date of issuance was \$0.53. The balance of these Notes as of December 31, 2015, was \$1,200,000. On January 22, 2016, the Company settled one of the individuals Notes with a face value of \$720,000 and rescinded his 15% equity interest in Scoobeez for a cash settlement of \$125,000. As a result of this settlement, Company's ownership interest in Scoobeez increased to 89.41%. On March 31, 2016, the Company issued 1,800,000 common shares to the other individual as a settlement amount against the combined Notes of \$540,000

Notes Payable – related parties

The Company's notes payable to related parties consist of the following:

	December 31, 2015	December 31, 2014
0% note payable to Chief Financial Officer, principal and accrued principal due on demand.	\$ -	\$ 8,000
6% note payable to the Chief Executive Officer, principal and accrued interest are due on May 27, 2016	\$ 229,413	\$ -
0% note payable to a related individual, principal and accrued interest are due on demand	\$ 60,000	\$ -
Total notes payable to related parties	\$ 289,413	\$ 8,000
Less: current	\$ (289,413)	\$ (8,000)
Notes payable to related parties, non-current	\$ -	\$ -

Notes Payable

The Company's notes payable consist of the following:

	December 31, 2015	December 31, 2014
6% notes payable to a third-party, principal and accrued interest are due on demand	\$ 26,205	\$ 24,726
10% notes payable to an individual, principal and accrued interest are due in July 2016	\$ 102,685	\$ -
Two 0% notes payable to an individual, principal and accrued interest are due in 2016	\$ 50,000	\$ -
8% notes payable to a third-party, with \$175 monthly payments with a maturity of September 30, 2019, the entire balance was paid off in February of 2016	\$ 6,747	
Total loans payable	\$ 185,637	\$ 24,726
Less: current	\$ (185,637)	\$ (24,726)
Loans payable, non-current	\$ -	\$ -

On June 30, 2016, the Company issued 975,000 shares as a final settlement to one of the noteholders in relation to his promissory notes above totaling \$152,685.

NOTE 13. UNEARNED LICENSE FEE AND DEFERRED REVENUE

During the year end December 31, 2015, the Company executed PSP license agreements for authorized territories of San Francisco, California for \$270,000 in license fees; San Diego, California for \$200,000; and Las

Vegas, Nevada for \$300,000 in license fees. These license agreements contain an initial term of five years. The PSP license agreement with Nevada was cancelled in May of 2016; please see Note 17 for more details,

The Licensee shall have an exclusive right within the scope of this agreement to perform the services using the Scoobeez system in the authorized territory. The Company will provide training, marketing or other support to the licensee.

The Company recorded the total license fee received as deferred revenue and will earn and record as license revenue over the initial period of 5 years. During the year ended December 31, 2015, the Company recognized \$43,748 in PSP license agreement revenues. Deferred revenue was \$731,252 as of December 31, 2015.

During the year end December 31, 2015, the Company signed a future license agreement with two individuals for the right to become a future licensee when it becomes available. The deposit amount received under this agreement was \$150,000. The Company record the total amount of \$150,000 as unearned license fees at December 31, 2015. This agreement was later cancelled in 2016; please see Note 17 for more details

NOTE 14. COMMITMENTS AND CONTINGENCIES

Office Facility Leases

The Company has various operating lease agreements for its office facilities which expire at various dates through March 2021. The terms of the lease agreements provide for rental payments on a graduated basis. The Company can, after the initial lease term, renew its leases for an additional five years under right of first offer terms at fair value at the time of renewal. The lease agreement for the facility located at 3710 Verdugo Rd. Montrose California, has provides for an option to purchase the facility for \$1,750,000, from April 1, 2016 through January 5, 2019. The Company recognizes rent expense on a straight-line basis over the lease term.

Pursuant to the terms of one of these leases, the landlord will reimburse \$275,000 to the Company as tenant allowance for the Company's tenant improvement which is reflected within other assets on the accompanying consolidated balance sheet at December 31, 2015. As of December 31, 2015, the Company has not commenced any lease hold improvements and has not received any reimbursement.

Rental expense was \$27,600 and \$0 for the years ended December 31, 2015 and 2014, respectively.

During the year ended December 31, 2015, the Company signed two operating vehicle lease agreements for its officers, which expire at July 2017. The terms of the lease agreements provide for equal monthly lease payments of approximately \$1,800. The Company made approximately \$8,800 in lease payments for the year ended December 31, 2015.

Future minimum lease payments under the Company's operating lease agreements that have initial or remaining non-cancelable lease terms in excess of one year as of December 31, 2015 were as follows:

Year Ending December 31	Annual Rent
2016	\$154,000
2017	176,000
2018	168,000
2019	149,000
2020	130,000
2021	33,000
Total	<u>\$810,000</u>

Equipment Capital Leases

During the year ended December 31, 2105, the Company capitalized approximately \$248,000 of office equipment with a two year, interest free, monthly lease installment payment plan, which expire at various dates through 2017 and 2018. During the year ended December 31, 2105, the Company paid approximately \$18,600 of lease payment and the remaining lease obligation as of December 31, 2015, was approximately \$229,000.

Future minimum lease payments under the Company's capital lease agreements as of December 31, 2015 were as follows:

Year Ending December 31	Annual Rent
2016	\$100,000
2017	99,000
2018	31,000
Total	<u>\$230,000</u>

Employment Agreement

Effective May 27, 2015, the Company is obligated to pay its Chief Executive Officer and the Chief Financial Officer a salary of \$15,000 each per month with increases each succeeding year should the agreement be approved annually by the Company. There are also provisions for performance based bonuses. These agreements have not been formalized.

Pending Litigation

On October 27, 2015, a class action lawsuit was filed in Superior Court for the State of California in County of Los Angeles against the Company, Scoobeez, and Amazon alleging that delivery drivers or drivers' associates for the new Amazon Prime Now service have been wrongfully paid as independent contractors. The Company is required to assess the appropriateness of the consolidated financial statement disclosures regarding this pending litigation. The Company's ability to assess this contingent liability depends upon receiving information from the Company's attorneys. The Company has not received a detailed assessment from its attorney in order to further estimate these liabilities. As of October 10, 2016, all parties have verbally agreed to settle the lawsuit for approximately \$700,000 and are pending the final settlement documents to be signed. Based on this status, the Company has record a contingent liability in the estimated amount as of December 31, 2015.

The following factors were considered in determining whether accrual and/or disclosure is required with respect to pending or threatened litigation and actual or possible claims and assessments:

- The period in which the underlying cause of the pending or threatened litigation or of the actual or possible claim or assessment occurred from date of hire of plaintiffs to date of conversion to employee.
- The degree of probability of an unfavorable outcome as per Company is probable, hence the Company has accrued the loss and disclosed the contingency.
- The ability to make a reasonable estimate of the amount of loss equal to is approximately as per Management's estimate.

The Company reviews these provisions at least quarterly and adjusts them accordingly to reflect the impact of negotiations, settlements, rulings, advice of legal counsel, and updated information.

NOTE 15. STOCKHOLDERS' DEFICIT

Authorized Shares

As of December 31, 2015, the authorized capital stock of the Company consists of 20,000,000 shares of preferred stock, par value \$0.0001 per share and 995,000,000 shares of Common Stock, par value \$0.0001 per share. As of December 31, 2015, the Company had 154,619,137 common shares issued and outstanding and 20 million preferred shares issued and outstanding.

On March 3, 2015, pursuant to the authority vested in the Board of Directors by the Certificate of Incorporation of the Company and by the majority shareholders', the Board of Directors of the Company created and authorized 20,000,000 shares of Preferred Stock of the Company with a par value of \$.001 (the "Series A Preferred Stock"). The stated value of the Series A Preferred Stock shall be the par value, \$.001. The holder of the Series A Preferred Stock shall have ten thousand (10,000) votes for every one vote of common stock. The shares of Series A

Preferred Stock shall be convertible on a one for one hundred (100) basis with the common shares of the Company at any time after the date of issuance of such shares at the office of this Company into such number of fully paid and non-assessable shares of common stock of the Company.

On December 21, 2015, pursuant to the authority vested in the Board of Directors by the Certificate of Incorporation of the Company and by the majority shareholders', the Board of Directors of the Company amended the conversion of Series A Preferred Stock from one for hundred to one for fifteen.

Reverse Split

The Company filed a Company Related Corporate Action Notification with FINRA to implement a 1-for-2,300 reverse split of the Company's issued and outstanding common stock (the "Reverse Stock Split") with all the fractional shares rounded to the nearest whole, as authorized at a special meeting of shareholders held on April 16, 2015. The Reverse Stock Split became effective at the opening of trading on the OTC Pink Marketplace on May 19, 2015 (the "Effective Date"). As of the Effective Date, every 2,300 shares of issued and outstanding common stock were combined into one issued share of common stock. The Company did not issue any fractional shares in connection with the Reverse Stock Split. Total cash payments made by the Company to stockholders of fractional shares were not material.

SERIES A PREFERRED STOCK

Preferred Shares Authorized

On March 3, 2015, the Board of Directors of the Company created and authorized 20,000,000 shares of Preferred Stock of the Company, par value \$.001 (the "Series A Preferred Stock"). The stated value of the Series A Preferred Stock shall be par value, \$.001. The holders of the Series A Preferred Stock shall have ten thousand (10,000) votes for every one vote of common stock.

The shares of Series A Preferred Stock shall be convertible on a one for one hundred (100) basis with the common shares of the Company at any time after the date of issuance of such shares at the office of this Company into fully paid and non-assessable shares of common stock of the Company.

On March 06, 2015, the Company issued 1,600,000 shares of Series A Preferred Stock to Imran Firoz for services rendered.

Preferred Shares Issued for Acquisition of AutoClaim App

On May 27, 2015, the Company issued 18,400,000 shares, representing 92% of the issued and outstanding of Series A Preferred Stock to Shahan Ohanessian according to an Asset Purchase Agreement, whereby the Company acquired all rights, intellectual property rights and domain name for our AutoClaim software.

Amendment to Preferred Shares

On December 21, 2015, according to the authority vested in the Board of Directors by the Certificate of Incorporation of the Company and by the majority shareholders', the Board of Directors of the Company amended the conversion of Series A Preferred Stock from one for hundred to one for fifteen.

COMMON STOCK (PRE-SPLIT) BEFORE MAY 19, 2015

At December 31, 2010, the Company had issued 2,973 (6,837,078) of stock as founder shares upon formation valued at par. The Company has authorized 995,000,000 million shares at a par value of \$0.0001.

On May 18, 2011 the Company issued 8,0435 (185,000,000) shares for cash of \$18,500. On May 26, 2012, the shares were redeemed.

On October 31, 2011, and on November 16, 2011, the Company issued a cumulative of 65,223 (150,000,000) shares of stock for debt reduction of \$150,000. As of December 31, 2011, the officer of the company contributed services of \$150,000.

On September 8, 2011, the Company issued 282,609 (650,000,000) shares of stock for cash of \$65,000 to Morris Rafi. The Cash was not received and was reflected on the Balance Sheet as Common Stock Subscribed. On

September 10, 2012, the Company transferred 282,609 (650,000,000) shares to Imran Firoz, its officer from Morris Rafi who was to contribute \$65,000. The Company recognized the transfer of stock for services to its officer of \$1,170,000, which represented the market price of the stock at the date of transfer. The \$65,000 owed on subscribed stock was negated.

On December 11, 2011, the Company entered an agreement to issued 20,000,000 shares for investment. These shares were not issued and are shown in the equity section of the balance sheet as Common Stock to be issued for \$1,000,000. The amount was derived from the shares to be issued multiplied by the market price at December 6, 2011.

On April 22, 2013, the amount of authorized capital common stock of the Company increased to One billion and two hundred million shares (1,200,000,000), and the par value shall remain the same at \$0.0001. The amendment to the Articles of Incorporation was consented to and approved by a majority (67.19%) of the shareholder(s) holding at least a majority of the common of stock and entitled to vote thereon.

Under Rule 504 of Regulation D of the Securities Act of 1933, as amended (“Rule 504”):

Date	No. of shares offered	No. of shares sold	Price of shares offered/sold	Price of shares sold	Trading status of the shares
5/31/2012	7,500,000	7,500,000	0.0033/0.0033	0.0033	Free Trading
7/7/2012	14,500,000	14,500,000	0.0012/0.0012	0.0012	Free Trading
7/23/2012	21,500,000	21,500,000	0.0012/0.0012	0.0012	Free Trading
8/28/2012	20,000,000	20,000,000	0.0013/0.0013	0.0013	Free Trading
9/21/2012	26,500,000	26,500,000	0.0008/0.0008	0.0008	Free Trading
10/4/2012	27,500,000	27,500,000	0.0007/0.0007	0.0007	Free Trading
1/7/2013	23,000,000	23,000,000	0.0009/0.0009	0.0009	Free Trading
3/7/2013	20,000,000	20,000,000	0.0008/0.0008	0.0008	Free Trading
4/22/2013	25,000,000	25,000,000	0.0006/0.0006	0.0006	Free Trading
5/14/2013	18,000,000	18,000,000	0.0006/0.0006	0.0006	Free Trading
11/4/2013	35,000,000	35,000,000	0.0004/0.0004	0.0004	Free Trading
1/7/2014	23,000,000	23,000,000	0.0004/0.0004	0.0004	Free Trading
	261,500,000	261,500,000	\$0.0008		

The Company issued Officer’s Certificate to Transfer Agent, Attorney, and Investor where the Company stated that it is offering shares of its common stock to the Investor according to an exemption from registration provided under Rule 504 of Regulation D of the Securities Act of 1933, as amended (“Rule 504”).

The Company filed a Company Related Corporate Action Notification with FINRA to implement a 1-for-2,300 reverse split of the Company’s issued and outstanding common stock (the “Reverse Stock Split”) with all the fractional shares rounded to the nearest whole, as authorized at a special meeting of shareholders held on April 16, 2015. The Reverse Stock Split became effective at the opening of trading on the OTC Pink Marketplace on May 19, 2015 (the “Effective Date”). As of the Effective Date, every 2,300 shares of issued and outstanding common stock were combined into one issued share of common stock. The Company did not issue any fractional shares in connection with the Reverse Stock Split. Total cash payments made by the Company to stockholders of fractional shares were not material.

COMMON STOCK AFTER MAY 19, 2015

Common Shares Issued for Acquisition of AutoClaim Domain Name

On May 27, 2015, the Company issued 150,000,000 Common Shares and a Convertible Promissory Note in an amount of \$500,000 to Shahan Ohanessian (the "Seller") according to the Asset Purchase Agreement.

The Company acquired all powers and privileges of the AutoClaim Domain including but not limited to make, have made, use, or sell under patent law; to copy, adapt, distribute, display, and perform under copyright law; and to use and disclose under trade secret law, also known as Distribution Rights embodied in or comprising the AutoClaim Domain.

Further, the Company also acquired the business model, all United States and foreign patents and patents application, all trade secrets, know-how, confidential or proprietary information. The Company also acquired all trademarks, service marks and trade names, all market research and intelligence, contact lists, marketing materials, business plans, notes, documents and other intellectual property rights and legal protections in every and all countries and jurisdiction.

Common Shares Issued for Parseghian Note

On May 28, 2015, the Company issued 2,000,000 shares to a certain noteholder against the Convertible Promissory Note for \$150,000 ("Parseghian Note"). On July 27, 2015, the Company issued 550,000 shares to under Parseghian Note. On August 18, 2015, the Company issued 300,000 shares under Parseghian Note. On June 30, 2016, the Company issued 5,100,000 shares as a final settlement to a certain noteholder against the Convertible Promissory Note for \$150,000.

Common Shares Issued for Thrush Note

On June 1, 2015, the Company issued 1,250,000 shares to a certain noteholder against the Convertible Promissory Note for \$65,000 ("Thrush Note"). The Company settled the note with a cash settlement of \$45,000 on January 19, 2016.

Common Shares Issued for Rising Star Mining Consultants

In August 6, 2015, the Company issued 20,000 shares to a certain noteholder as a settlement amount against the Convertible Promissory Note ("Peterson Note") for \$175,000. In August 6, 2015, the Company issued 15,000 shares to a certain noteholder as a settlement amount against the Convertible Promissory Note ("Ortega Note") for \$95,000. In August 6, 2015, the Company issued 15,000 shares to a certain noteholder as a settlement amount against the Convertible Promissory Note ("Baron Note") for \$50,000.

Common Shares Issued for Scoobeez Transaction

On August 27, 2015, the Company entered an agreement to purchase 76% equity (the "Purchased Shares") of Scoobeez Inc., a California Corporation and its related business subsidiaries for cash and stock. The 'Related business subsidiaries' included but not limited to Scoobur LLC (California), IScootRental LLC (Nevada) and Scoobeez Global, Inc. (Idaho). Scoobeez is an "On Demand" door-to-door logistics and delivery service company that primarily utilizes scooters and motorcycles along with cars to facilitate "Same Day" deliveries.

The Company agreed to issue common stock for Scoobeez Investment. These shares were not issued to founders of Scoobeez and were shown in the equity section of the balance sheet as Common Stock to be issued for \$1,200,000. The amount derived from the shares to be issued multiplied by the market price as quoted on OTC Pink Marketplace on August 27, 2015. The cash component of Scoobeez Investment is \$96,000, and \$36,000 has been paid to the Sellers as of September 9, 2015. The total fair value at the date of acquisition is estimated to be \$1,296,000.

On January 22, 2016, the Company settled Benjamin Art's note with a face value of \$720,000 and rescinded 15% equity interest of Benjamin Art in Scoobeez for a cash settlement of \$125,000.

As a result of this settlement, Company's ownership interest in Scoobeez has increased to 89.41% as tabulated below:

Name of Shareholder	At the Acquisition Date August 27, 2015	After Settlement January 22, 2016
ABT Holdings, Inc.	76.00%	89.41%
Benjamin Art	15.00%	-
Grigori Sedrakyan	9.00%	10.59%
Total	100.00%	100.00%

As a result of this settlement, Company's ownership interest in Related business subsidiaries has increased to 89.41% as tabulated below:

Name of Shareholder	At the Acquisition Date August 27, 2015	After Settlement January 22, 2016
ABT Holdings, Inc.	76.00%	89.41%
Benjamin Art	15.00%	-
Grigori Sedrakyan	9.00%	10.59%
Total	100.00%	100.00%

On March 31, 2016, the Company issued 1,800,000 shares to Grigori Sedrakyan for a settlement amount against the combined Convertible Promissory Note(s) of \$540,000.

Common Shares Issued for Consulting

On January 1, 2016, the Company agreed to issue 319,784 shares to a CorProminence, LLC ("Consultant") for marketing and consulting services provided by the Consultant for the period from January 1, 2016, to March 31, 2016. The shares were issued on March 31, 2016.

Common Shares Issued for Investment

On February 1, 2016, the Company issued Peter Rosenthal Irrevocable Trust (IDIT) 10/31/12 ("Buyer1"), 797,500 restricted securities ("Securities"). Upon receipt of such Securities, the Buyer1 paid the Company the purchase price of One Hundred and Thirty-Four Thousand and Eight Hundred and Fifty dollars (\$134,850) at price of shares sold at \$0.18 per share.

On February 1, 2016, the Company issued Barbara C. Rosenthal Irrevocable Trust (IDIT) 10/31/12 ("Buyer2"), 797,500 restricted securities ("Securities"). Upon receipt of such Securities, the Buyer2 paid the Company the purchase price of One Hundred and Thirty-Four Thousand and Eight Hundred and Fifty dollars (\$134,850) at price of shares sold at \$0.18 per share.

On April 21, 2016, the Company issued 2,400,000 shares to Richard Dolan for an investment of \$350,000.

Common Shares Issued for Settlement of Scoobeez LV, LLC

On April 21, 2016, the Company issued 560,000 shares to The Silard Family Trust for settlement related to the subsidiary of the Company.

On July 23, 2016, the Company issued 67,300 shares to unrelated parties for settlement related to the subsidiary of the Company.

Common Shares Issued for Settlement of Peter Rosenthal Note

On June 30, 2016, the Company issued 975,000 shares as a final settlement to Peter Rosenthal to settle all promissory notes dated September 21, 2015, September 24, 2015, and October 1, 2015.

Subsequent Event

Common Stock Warrant & Preferred Shares Issued for Hillair Capital Management Transaction

On October 7, 2016, the Board of Directors have determined that it is advisable and in the best interests of the Company to amend the Certificate of Designation, Preference, and Rights of Series A Preferred Stock (the "Series A COD"). The Amendment was to increase the number of authorized shares of Series A Preferred Stock, par value \$0.001 per share, from 20,000,000 to 25,000,000.

On October 7, 2016, the Company issued a Senior Secured Convertible Debenture ("CN") for \$5,800,000 with Hillair Capital Investment L.P. ("Lender"). This CN has a quarterly interest only payment that bears interest at a rate of 8% per annum, and matures October 1, 2018. This CN could be converted at any time after the Original issue date until this debenture is no longer outstanding and has a conversion price of \$0.50 and provides for adjustment to fixed conversion price based on split ratio and stock dividends distributions. The Company also issued a Securities Purchase Agreement to the lender, which consists of issuing 1,650,000 of series A preferred stock and a warrant to purchases up to 11,600,000 of Company's common stock with an exercise price of \$0.50, exercisable on or before the expiration date. The warrants expire five (5) years from October 7, 2016. In addition, the NC is secured by all of the Company's real and personal property (tangible or intangible) and contains various financial and non-financial covenants.

In relation to the above Debenture, Mr. Shahan Ohanessian ("Mr. Ohanessian") entered certain Assignment Agreement dated as of October 7, 2016, by and between Mr. Ohanessian and Hillair. According to which Mr. Ohanessian assigned 1,650,000 shares of the Company's Series A Preferred Stock (the "Subject Shares") to Hillair (the "Assignment").

On October 21, 2016, the Company reissued to Mr. Ohanessian 1,650,000 shares of the Company's Series A Preferred Stock to compensate him for the Subject Shares.

As of September 30, 2016, and December 31, 2015, the Company has 167,986,266 and 154,569,137 shares of common stock and 20,000,000 shares of preferred stock issued and outstanding.

NOTE 16. INCOME TAX

Income taxes are calculated using the asset and liability method of accounting. Deferred income taxes are computed by multiplying statutory rates applicable to estimated future year differences between the financial statement and tax basis carrying amounts of assets and liabilities.

The income tax provision is summarized as follows:

	Years Ended Dec 31,	
	2015	2014
Current	\$ 47,900	\$ -
Deferred	\$ -	\$ -
Total tax expense (benefit)	\$ 47,900	\$ -

The tax effects of significant items comprising the Company's deferred taxes are as follows:

	Years Ended Dec 31,	
	2015	2014
Deferred tax assets:		
Accrued officers compensation	\$ 97,000	\$ 39,000
Accrued contingent liability	\$ 238,000	-
Stock compensation	\$ 1,166,000	\$ 1,140,000
Net operating losses	\$ -	\$ 119,000
Less: valuation allowance for deferred tax asset	\$ 1,489,000	\$ 1,298,000
	\$ 12,000	\$ -
Deferred tax liabilities:		
Depreciation and amortization	\$ (12,000)	\$ -
Net deferred tax asset	\$ -	\$ -

The Company has federal net operating loss (“NOL”) carry forwards of approximately \$233,000 and \$314,000 at December 31, 2015 and 2014, respectively. The federal net operating loss carry forwards begin to expire in 2025. A 34% statutory federal income tax rate was used for the calculation of the deferred tax asset. Management has established a valuation allowance equal to the estimated deferred tax asset due to uncertainties related to the ability to realize these tax assets. The valuation allowance increased by approximately \$159,000 and \$177,000 during the years ended December 31, 2015 and 2014, respectively.

The NOL carry forwards may be significantly limited under Section 382 of the Internal Revenue Code (“IRC”) as a result of the Company’s merger in July 2015. The limitation imposed by Section 382 would place an annual limitation on the amount of the NOL carry forwards that can be utilized. The Company has not performed any analysis of whether or not there has been a cumulative change in ownership of greater than 50%. If this analysis were to be completed and it was determined that there has been a change in ownership, the amount of the NOL carry forwards available may be reduced significantly. However, since the valuation allowance fully reserves for all available carry forwards, the effect of the reduction would be offset by a reduction in the valuation allowance. Thus, the resolution of this matter would have no effect on the reported assets, liabilities, revenues, and expenses for the periods presented.

	Years Ended Dec 31,	
	2015	2014
Federal tax rate	34%	0%
Change in valuation allowance	-34%	0%
Effective tax rate	0%	0%

For the years ended December 31, 2015, the Company did an analysis of its ASC 740 position and has not identified any uncertain tax positions as defined under ASC 740. Should such position be identified in the future and should the Company owe interest and penalties as a result of this, these would be recognized as interest expense and other expense, respectively, in the financial statements.

NOTE 17. SUBSEQUENT EVENTS

Debt Financing

On October 7, 2016, the Board of Directors have determined that it is advisable and in the best interests of the Company to amend the Certificate of Designation, Preference, and Rights of Series A Preferred Stock (the “Series A COD”). The Amendment was to increase the number of authorized shares of Series A Preferred Stock, par value \$0.001 per share, from 20,000,000 to 25,000,000.

On October 7, 2016, the Company agreed to sell, and Hillair Capital Investments L.P (“Hillair”), severally and not jointly, agree to purchase, up to an aggregate of \$5,800,000 in Principal Amount of the Debentures (corresponding to an aggregate Subscription Amount of up to \$5,000,000). The Company issued a Warrant registered in the name of Hillair to purchase up to a number of shares of Common Stock equal to 100% of the initial Principal Amount of the Debenture to be issued to Hillair divided by \$0.50, with an exercise price per share equal to \$0.50.

In relation to the above Debenture, Mr. Shahan Ohanessian (“Mr. Ohanessian”) entered certain Assignment Agreement dated as of October 7, 2016, by and between Mr. Ohanessian and Hillair. According to which Mr. Ohanessian assigned 1,650,000 shares of the Company’s Series A Preferred Stock (the “Subject Shares”) to Hillair (the “Assignment”).

On October 21, 2016, the Company reissued to Mr. Ohanessian 1,650,000 shares of the Company’s Series A Preferred Stock to compensate him for the Subject Shares.

NOTE 18. OFF-BALANCE SHEET

None.

ANNUAL REPORT

For the Fiscal Year Ended December 31, 2015



ABT HOLDINGS, INC.

Idaho	225 S Lake Avenue, Suite 300, Pasadena, California	91101
(State or other jurisdiction of incorporation)	(Address of principal executive offices)	(Zip Code)
+1 818.302.0100	ir@abtholdings.com	abtholdings.com
(Phone)	(Email)	(Website)

FORWARD-LOOKING STATEMENTS

This Annual Report contains “forward-looking statements” within the meaning of the Private Securities Litigation Reform Act of 1995. 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 earnings, revenue or other financial items; any statements of the plans, strategies and objectives of management for future operations; any statements concerning proposed new products or developments; any statements regarding future economic conditions or performance; any statements of belief; and any statements of assumptions underlying any of the foregoing. Although we believe that the expectations reflected in any of our forward-looking statements are reasonable, actual results could differ materially from those projected or assumed in any of our forward-looking statements. Our future financial condition and results of operations, as well as any forward-looking statements, are subject to change and inherent risks and uncertainties.

Forward-looking statements may include the words “may,” “could,” “will,” “estimate,” “intend,” “continue,” “believe,” “expect,” “desire,” “goal,” “should,” “objective,” “seek,” “plan,” “strive” or “anticipate,” as well as variations of such words or similar expressions, or the negatives of these words. These forward-looking statements present our estimates and assumptions only as of the date of this report. Except for our ongoing obligation to disclose material information as required by the securities laws, we do not intend, and undertake no obligation, to update any forward-looking statement. We caution readers not to place undue reliance on any such forward-looking statements. Should one or more of these risks or uncertainties materialize, or should underlying assumptions prove incorrect, actual outcomes will likely vary materially from those indicated.

ABT HOLDINGS, INC.
CONSOLIDATED BALANCE SHEETS

ASSETS	December 31, 2015 (Unaudited)	December 31, 2014 (Unaudited)
Current assets		
Cash and cash equivalents	\$ 1,094,723	\$ -
Accounts receivable	1,350,011	-
Prepaid expense	180,340	-
Total current assets	2,625,074	-
 Property and equipment, net	 39,920	 -
Deposits	73,625	-
Investment in Scoobeez	1,294,400	-
Software technology	1,275,000	-
Total assets	\$ 5,308,019	\$ -
 LIABILITIES & STOCKHOLDERS' / MEMBER'S DEFICIT		
Current liabilities		
Accounts payable and accrued liabilities	\$ 1,149,935	\$ 127,651
Notes payable - current	349,822	24,114
Unearned revenue	132,000	-
Loan payable, related party	213,000	8,000
Derivative Liability	256,279	157,012
Convertible notes payable, net of discount - current	727,799	361,576
Total current liabilities	2,828,835	678,353
 Notes Payable - non-current	 391,746	 -
Convertible notes payable - non-current	-	-
Total liabilities	3,220,581	678,353
 Commitments and contingencies	 320,988	 - -
Stockholders' deficit		
Preferred stock, \$0.001 par value: 20,000,000 shares authorized		
20,000,000 shares issued and outstanding at Dec 31, 2015 and -0- at Dec 31, 2014	20,000	-
Common stock, \$0.0001 par value: 1,000,000,000 shares authorized		
154,619,137 and 469,137 shares issued and outstanding at Dec 31, 2015 and Dec 31, 2014	122,950	107,534
Additional paid-in capital	9,809,563	7,549,167
Stock receivable	-	-
Stock payableable	1,000,000	1,000,000
Accumulated deficit	(9,186,063)	(9,335,054)
Total stockholders' deficit	1,766,450	(678,353)
 Total liabilities and stockholders' deficit	 \$ 5,308,019	 \$ -

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⁽¹⁾ Prior period adjusted to reflect the impact of the 1-for-2,300 reverse stock split that became effective on May 19, 2015, as discussed in Note 1.
See accompanying notes to the consolidated financial statements.

ABT HOLDINGS, INC.
CONSOLIDATED STATEMENTS OF OPERATIONS

	For the Twelve months ended December 31, 2015	For the Twelve months ended December 31, 2014
	<u>(Unaudited)</u>	<u>(Unaudited)</u>
Revenue	\$ 5,821,612	\$ -
Cost of revenue		
Dispatchers	61,600	
Freight & Delivery	3,317,567	
Cost of revenue other	195,323	
Total cost of revenue	<u>3,574,490</u>	<u>-</u>
Gross profit	2,247,122	-
Operating expenses		
General and administrative expenses	774,746	401,294
Officers compensations-contract	280,000	120,000
Officers compensations-stock based	-	-
Subcontractors expense	8,367	-
Total operating expenses	<u>1,063,113</u>	<u>521,294</u>
Income (Loss) from operations	<u>1,184,009</u>	<u>(521,294)</u>
Other income (expenses)		
Other income	386,563	15
Other expense	(398,922)	-
Financing cost	-	-
Interest expense	(1,336,341)	(135,233)
Change in derivative liability	634,670	144,506
Loss from class action suit	(320,988)	-
Total other expenses	<u>(1,035,018)</u>	<u>9,288</u>
Net Income (loss)	<u>\$ 148,991</u>	<u>\$ (512,006)</u>
Loss per common share- basic	<u>\$ 0.00</u>	<u>\$ (0.00)</u>

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See accompanying notes to the consolidated financial statements.

ABT HOLDINGS, INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS

	For the Twelve months ended December 31, 2015	For the Twelve months ended December 31, 2014
	(Unaudited)	(Unaudited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Net loss	\$ 148,991	\$ (105,093)
Adjustments to reconcile net loss to net cash used in operating activities		
Stock based compensation	76,500	
Amortization of discount on convertible notes	533,176	86,736
Depreciation	8,527	-
Financing cost	798,260	-
Changes in operating assets and liabilities		
Increase in accounts receivable	(1,350,011)	-
Increase in prepaid expense	(180,340)	-
Increase Accounts payable and accrued liabilities	1,138,134	127,651
Increase (decrease) in deferred revenue	132,000	-
Increase (decrease) in derivative liabilities	(634,670)	(144,506)
Increase (decrease) in contingent liability	320,988	-
Total cash flow used in operating activities	991,555	(35,212)
CASH FLOW FROM INVESTING ACTIVITIES		
Deposits	(73,625)	
Purchase of property and equipment	(29,650)	
Purchase of investment	(94,400)	-
Total cash flow used in investing activities	(197,675)	-
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from common stock issuance	-	3,000
Loan issuance	-	
Advances from related party	205,000	8,000
Proceeds from loans	395,004	24,114
Loan repayments	(293,400)	-
Contributed capital	13,036	-
Total cash flow provided by financing activities	319,640	35,114
NET CHANGE IN CASH	1,113,520	(98)
CASH AT BEGINNING OF PERIOD	-	98
CASH AT END OF PERIOD	\$ 1,113,520	\$ -
SUPPLEMENTAL SCHEDULE OF CASH FLOW INFORMATION		
Cash paid for interest	\$ -	\$ -
Cash paid for income tax	\$ -	\$ -

ABT HOLDINGS, INC.
CONSOLIDATED STATEMENTS OF STOCKHOLDERS' DEFICIT

	Preferred Stock		Common Stock		Additional	Common	Common	Accumulated	Total
	Shares	Amount	Shares	Amount	Paid-in	Stock	Stock	Deficit	
					Capital	Receivable	Payable		
Balance, December 31, 2013 (Unaudited)	<u>-</u>	<u>\$ -</u>	<u>1,065,337,072</u>	<u>\$ 104,534</u>	<u>\$ 7,540,373</u>	<u>-</u>	<u>1,000,000</u>	<u>\$ (8,823,048)</u>	<u>\$ (178,141)</u>
Common shares issued for cash	-	-	30,000,000	3,000	7,000	-	-	-	10,000
Contributed capital	-	-	-	-	1,794	-	-	-	1,794
Net loss	-	-	-	-	-	-	-	(512,006)	(512,006)
Balance, December 31, 2014 (Unaudited)	<u>-</u>	<u>\$ -</u>	<u>1,095,337,072</u>	<u>\$ 107,534</u>	<u>\$ 7,549,167</u>	<u>-</u>	<u>1,000,000</u>	<u>\$ (9,335,054)</u>	<u>\$ (678,353)</u>
Reverse Stock Split 2,300 to 1			(1,094,867,935)						
Common shares issued for asset (domain)	-	-	150,000,000	15,000	60,000	-	-	-	75,000
Convertible notes payable converted to common	-	-	4,150,000	416	33,009	-	-	-	33,425
Preferred Series A shares issued for asset	18,400,000	18,400	-	-	681,600	-	-	-	700,000
Preferred Series A shares issued for services	1,600,000	1,600	-	-	74,900	-	-	-	76,500
Forgiveness of debt,	-	-	-	-	310,243	-	-	-	310,243
Contributed capital	-	-	-	-	13,036	-	-	-	13,036
Financing cost	-	-	-	-	96,108	-	-	-	96,108
Derivative Liability	-	-	-	-	991,500	-	-	-	991,500
Net loss	-	-	-	-	-	-	-	148,991	148,991
Balance, December 31, 2015 (Unaudited)	<u>20,000,000</u>	<u>\$ 20,000</u>	<u>154,619,137</u>	<u>\$ 122,950</u>	<u>\$ 9,809,563</u>	<u>-</u>	<u>1,000,000</u>	<u>\$ (9,186,063)</u>	<u>\$ 1,766,450</u>

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See accompanying notes to the consolidated financial statements.

ABT HOLDINGS, INC.
NOTES TO UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED
DECEMBER 31, 2015

NOTE 1. NATURE OF OPERATIONS AND CONTINUANCE OF BUSINESS

ABT Holdings, Inc. previously known as ABT Mining Co. (the "Company") was incorporated under the laws of the state of Idaho in 1957 under the original name of Abot Mining Company. The Company's legal name was changed to ABT Mining Co. Inc. with the State of Idaho on March 1, 2007. Effective August 14, 2015, the Company's legal name is now ABT Holdings, Inc., which was amended with the State of Idaho on August 14, 2015 pursuant to Section 53-504 of Idaho Code and by the Articles of Incorporation.

The Company's overall business strategy is to operate as a diversified holding company, which is primarily engaged in investing, acquiring, developing, operating and growing various businesses that will generate attractive returns, and provide significant free cash flow to the Company in order to maximize value of its shareholders. Consequently, in the period ended June 30, 2015, the Company decided to take a more diversified approach to its current and future operations, which include but not limited to acquisitions of advanced technology driven assets and businesses that improves value and productivity in critical areas of value chain, enhance life of end-users and customer experience, and positively impact local and global commerce as it is rolled out in the domestic and international markets.

Company's target portfolio companies are designed to be market leaders in their respective sectors by providing critical products and services that enable them to re-imagine current revenue model, improve customer service, and streamline decision making process.

Software Technology Assets - AutoClaim App

On May 27, 2015, the Company expanded its asset and business portfolio with the **hundred (100%) percent acquisition of mobile app asset, known as the AutoClaim App and Autoclaim.com domain name**. AutoClaim Mobile App provides series of benefits to auto insurance claim industry at an operational and strategic level including but not limited to improving customer service, streamlining data management for effective decision making on claims, improving capital efficiency by correctly managing claims portfolio and many other benefits.

There were no acquisition-related costs incurred to effect the acquisition and no such costs have been expensed during the period. The Company conducted its own internal valuation analysis and no finder's fees; advisory, legal, accounting, valuation, and other professional or consulting fees were paid out. The general administrative costs, including the costs of maintaining acquisition documentation; and costs of registering and issuing debt and equity securities were incurred by the Company.

For the period ending December 31, 2015, the Company has not made any sales in connection with AutoClaim App as the technology is still under beta testing phase. The Company evaluated this investment and determined that no impairment was warranted at this time.

At the end of the third quarter of fiscal 2016, the Company expects to launch its AutoClaim App which will allow the Company to earn recurring advertising rebates, commission, and/or subscription fees from accident service providers, including tow trucks, body shops, doctors, auto repair shops, windshield repair vendors, attorneys, marketing agencies, and others.

On-Demand Delivery Business – Scoobeez, Inc.

On August 27, 2015, the Company entered mobile app driven hyper efficient logistics industry through the **acquisition of Scoobeez, Inc., a California Corporation**, an "On Demand" door-to-door logistics and real time delivery service company that primarily utilizes cars along with scooters and motorcycles to facilitate "Same Day" deliveries.

Scoobeez generates local revenues primarily when customers place an order for delivery through its website, its mobile application or one of the Company's listed phones. Revenues are recognized as soon as our DA (Delivery Associate) makes a delivery.

Scoobeez Inc., has a "Work Order" contract agreement with Amazon Logistics, Inc. ("Enterprise Client") as of August 16, 2015, whereby the Scoobeez (also known as the Delivery Service Provider, "DSP") has been operating in 6 distribution points/locations at the end of December 31, 2015, mostly located in Northern and Southern California and Las Vegas, NV.

Scoobeez has pre-existing contractual arrangements (hereinafter known as the "Main Contract") with certain retailers, e-tailers, logistic companies, and carriers (collectively known as "Enterprise Customers"), who are engaged in the business of transporting products, including existing groceries, food from restaurants, alcohol, and other product lines carried by supermarket chains and retail warehouses to their customers/end-users from delivery stations, sort centers, fulfillment centers, and/or other distribution points, including merchant locations, such business activities are defined as Logistics Services.

In certain scenario, Scoobeez subcontracts part or full portion of the Main Contract to a qualified Service Provider, who desires to perform services, including offering messenger, preferred delivery and courier services. As part of the subcontract, Scoobeez often charge a Preferred Service Provider ("PSP") fee to the Service Provider in the range of Two Hundred Thousand US Dollars (\$200,000) to Three Hundred Thousand US Dollars (\$300,000) paid at the time of signing the subcontract. This fee allows Service Provider the first right of refusal in the event Scoobeez desires to offer new Logistics Service Agreements in the Authorized Territory.

Scoobeez earned PSP fees of \$775,000 for the 2015 fiscal year ending December 31, 2015.

Scoobeez Operating Performance for fiscal year ended December 31, 2015:

Preferred Service Provider (PSP) Fee	\$775,000
Shipping, Delivery Income – Scoobeez	5,046,612
Sales	5,821,612
Cost of Revenues	3,574,490
Gross Profit	2,247,122
Operating Expenses	1,770,703
Net Operating Income	\$476,419

Discontinued Operations – Mining Asset

On September 28, 2015, the Company decided not to engage in the exploration, discovery and production of precious and semi-precious metals and metal properties. The Company rescinded its option agreement on its Aztlan 8 B mining claim in Nayarit, Mexico. The Company is no longer involved in any mining activities at this point.

Reverse Split

The Company filed a Company Related Corporate Action Notification with FINRA to implement a 1-for-2,300 reverse split of the Company's issued and outstanding common stock (the "Reverse Stock Split") with all the fractional shares rounded to the nearest whole, as authorized at a special meeting of shareholder held on April 16, 2015. The Reverse Stock Split became effective at the opening of trading on the OTC Pink Marketplace on May 19, 2015 (the "Effective Date"). As of the Effective Date, every 2,300 shares of issued and outstanding common stock were combined into one issued share of common stock. No fractional shares were issued in connection with the Reverse Stock Split. Total cash payments made by the Company to stockholders in lieu of fractional shares was not material.

Scoobeez Revenue Recognition

In general, the Company recognizes revenue when (i) persuasive evidence of an arrangement exists, (ii) delivery has occurred or services have been rendered to the customer, (iii) the fee is fixed or determinable and (iv) collectability is reasonably assured. The Company considers a signed agreement, a

binding contract with the customer or other similar documentation reflecting the terms and conditions under which products or services will be provided to be persuasive evidence of an arrangement.

The Company generates local revenues primarily when customers place an order for delivery through our website, our mobile application or one of the Company's listed phones. Revenues are recognized as soon as our DA (Delivery Associate) makes a delivery.

Scoobeez generates revenues when Enterprise Client's customer or end-user places an order on the platform through their mobile applications for a free two-hour delivery or one-hour delivery, and those order requests ("Deliverables") are delivered by Scoobeez's DAs in coordination with Scoobeez's Dispatcher or Enterprise Client's designees from delivery stations, sort centers, fulfillment centers, and/or other distribution points (including merchant locations) (collectively known as the "Distribution Points"). These deliverables are accepted by Scoobeez, Monday through Sunday, 365 days a year, at times and days designated by our Enterprise Client.

On a weekly basis, from Sunday to Saturday, for services rendered to Enterprise Client, Scoobeez receives a purchase order from Enterprise Client and a matching invoice is created, which is reconciled with Scoobeez attendance sheet or wash report as generated by Scoobeez Dispatchers located at respective Distribution Points. The weekly invoice is submitted to Enterprise Client on a net 30 day basis and the Company receive direct ACH deposit. Revenue is recognized once the invoice is created and submitted to Enterprise Client.

For tips received by our DAs, Enterprise Client provides a tip disbursement report per driver or Delivery Associate on a weekly basis outlining these tips paid by customers or end-users. The tips paid out to Scoobeez are required to be fully passed on to the DA's in accordance with the tip disbursement report provided by Enterprise Client. All customer tips must be provided to the specific DA responsible for delivering the associated shipment. Pooling of tips and equally distributing across DA's is strictly prohibited. We do recognize these tips as other income and are flow throw as Tips income and paid out to DAs as Tips Expense.

Scoobeez has pre-existing contractual arrangements (hereinafter known as the "Main Contract") with certain retailers, e-tailers, logistic companies, and carriers (collectively known as "Enterprise Customers"), who are engaged in the business of transporting products, including existing groceries, food from restaurants, alcohol, and other product lines carried by supermarket chains and retail warehouses (hereinafter known as "Deliverables") to their customers/end-users from delivery stations, sort centers, fulfillment centers, and/or other distribution points, including merchant locations (collectively, the "Distribution Points"), such business activities are defined as Logistics Services. In certain scenario, Scoobeez subcontracts ("Logistics Services Agreement - LSA") Main Contract to Service Provider, who desires to perform services, including offering messenger, preferred delivery and courier services to such persons as it shall be directed by Scoobeez.

The Preferred Service Provider ("PSP") fee for this limited Authorized Territory in this Agreement will be Two Hundred Thousand US Dollars (\$200,000) paid at the time of signing this Agreement. This fee allows Service Provider the first right of refusal in the event Scoobeez desires to offer new Logistics Service Agreements in the Authorized Territory.

The gross sales of the Service Provider will be included/consolidated with the Company's revenues. The amount of revenue recorded by the Company is based on the entire amount generate from the reports between Scoobeez and Enterprise Client or other similar business or enterprise customers.

The contractual rates with the Service Provider will be paid to the Service Provider and will be recorded as Cost of Sales. Costs incurred for processing the transactions and providing services are included in operations and support in the consolidated statements of operations.

For the period ending December 31, 2015, the Company has not made any sales in connection with AutoClaim App as the technology is still under beta testing phase. The Company evaluated this investment and determined that no impairment was warranted at this time.

Financial Statements

These financial statements have been prepared on a going concern basis, which implies the Company will continue to realize its assets and discharge its liabilities in the normal course of business. The Company generated consolidated revenue of \$5,821,612 for period ended December 31, 2015, mainly from Scoobeez, its messenger, courier and delivery business. The Company had not has not generated any revenue in 2014 and has not paid any dividends in 2014 and for period ended December 31, 2015.

At present, the continuation of the Company as a going concern is dependent upon the cash flow from Scoobeez and continued financial support from its shareholders, management and other investors, and the ability of the Company to obtain any necessary financing to continue operations, and the attainment of profitable operations.

As reflected in the accompanying financial statements, the Company had an accumulated deficit of \$9,186,063 at December 31, 2015 and had a net income of \$148,991 for fiscal 2015 period ended December 31.

These financial statements do not include any adjustments to the recoverability and classification of recorded asset amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A) Principles of consolidation

The accompanying consolidated financial statements are presented in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP"). The consolidated financial statements include the accounts of the Company. All intercompany accounts and transactions have been eliminated in consolidation. The consolidated financial statements include the Company's majority-owned entity - Scoobeez. All significant intercompany transactions are eliminated.

The Company's consolidated financial statements include the following significant subsidiaries of the Company:

Scoobeez, Inc. with gross revenue of \$5,821,612 and Net Operating Income of \$476,419 in fiscal 2015 period ended December 31.

Non-controlling interests

Non-controlling interests represent the equity in a subsidiary not attributable directly or indirectly to the Company, and in represented in the consolidated balance sheets as a component of stockholders' equity. Non-controlling interests in the results of operations of the Company are presented in the face of the consolidated statement of operations as an allocation of the total profit or loss between non-controlling interests and the shareholders of the Company.

B) Basis of Presentation

These financial statements and related notes are presented in accordance with accounting principles generally accepted in the United States, and are expressed in US dollars. The Company's fiscal year-end is December 31.

C) Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The Company regularly evaluates

estimates and assumptions related to the recoverability of long-lived assets and deferred income tax asset valuation allowances. The Company bases its estimates and assumptions on current facts, historical experience and various other factors that it believes to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities and the accrual of costs and expenses that are not readily apparent from other sources. The actual results experienced by the Company may differ materially and adversely from the Company's estimates. To the extent there are material differences between the estimates and the actual results, future results of operations will be affected.

D) Cash and Cash Equivalents

The Company considers all highly liquid instruments with an original maturity of three months or less at the time of issuance to be cash equivalents.

E) Foreign Currency Translation

The Company's functional and reporting currency is the United States dollar. Occasional transactions may occur in Mexican Pesos and management has adopted ASC 830 Foreign Currency Matters.

- 1) Monetary assets and liabilities denominated in foreign currencies are translated using the exchange rate prevailing at the balance sheet date.
- 2) Non-monetary assets and liabilities denominated in foreign currencies are translated at rates of exchange in effect at the date of the transaction.
- 3) Average monthly rates are used to translate revenues and expenses. Gains and losses arising on translation or settlement of foreign currency denominated transactions or balances are included in the determination of income.
- 4) The Company has not, to the date of these financial statements, entered derivative instruments to offset the impact of foreign currency fluctuations.

F) Fair Value of Financial Instruments

Financial instruments recorded on the balance sheet include cash and cash equivalents; trade accounts receivable, marketable securities, notes and accounts payable, and debt. Pursuant to ASC 820, Fair Value Measurements and Disclosures and ASC 825, Financial Instruments the fair value of cash equivalents is determined based on "Level 1" inputs, which consist of quoted prices in active markets for identical assets.

The Company believes that the recorded values of all other financial instruments approximate their current fair values because of their nature and relatively short maturity dates or durations.

G) Basic and Diluted Net Loss Per Share

The Company computes net loss per share in accordance with ASC 260, Earnings Per Share which requires presentation of both basic and diluted earnings per share ("EPS") on the face of the income statement. Basic EPS is computed by dividing net loss available to common shareholders (numerator) by the weighted average number of shares outstanding (denominator) during the period.

Diluted EPS gives effect to all dilutive potential common shares outstanding during the period using the treasury stock method and convertible preferred stock using the if-converted method. In computing diluted EPS, the average stock price for the period is used in determining the number of shares assumed to be purchased from the exercise of stock options or warrants. Diluted EPS excludes all dilutive potential shares if their effect is anti-dilutive.

H) Mineral Property Costs

Prior to September 28, 2015, the Company was an exploration stage company with main focus in Nayarit, Mexico from December 11, 2011 and did not yet realized any revenues from its planned operations. It was primarily engaged in the acquisition, exploration and development of mineral properties. Mineral properties includes the cost of advance minimum royalty payments, the cost of capitalized mineral property leases, and the cost of property acquired either by cash payment, the issuance of term debt or common shares. Expenditures for exploration on specific properties with no proven reserves are written off as incurred.

On September 28, 2015, the Company rescinded its Option Agreement with Rising Star Mining for exploration and development of Aztlan 8B Project in Nayarit, Mexico. The Company wrote-off the investment and reduced corresponding accounts payable due as per the Option Agreement. The Company is no longer involved in any mining activities at this point.

Mineral property costs will be amortized against future revenues or charged to operations at the time the related property is determined to have impairment in value. Capitalized acquisition costs are expensed in the period in which it is determined that the mineral property has no future economic value. Capitalized amounts may also be written down if future cash flows, including potential sales proceeds related to the property, are estimated to be less than the carrying value of the property.

The Company reviews the carrying value of mineral property interests periodically, and whenever events or changes in circumstances indicate that the carrying value may not be recoverable, reductions in the carrying value of each property would be recorded to the extent the carrying value of the investment exceeds the property's estimated fair value. In the event that a mineral property is acquired through the issuance of the Company's shares, the mineral property will be recorded at the fair value of the respective property or the fair value of the common shares, whichever is more readily determinable.

When mineral properties are acquired under option agreements with future acquisition payments to be made at the sole discretion of the Company, those future payments, whether in cash or shares, are recorded only when the Company has made or is obliged to make the payment or issue the shares. When it has been determined that a mineral property can be economically developed as a result of establishing proven and probable reserves and bankable feasibility, the costs incurred to develop such property are capitalized.

I) Software Technology Assets

On May 27, 2015, the Company issued 150,000,000 Common Shares and a Convertible Promissory Note in an amount of \$500,000 to Shahan Ohanessian (the "Seller") pursuant to the Asset Purchase Agreement; whereby the Company acquired all powers and privileges of the AutoClaim Domain including but not limited to make, have made, use, or sell under patent law; to copy, adapt, distribute, display, and perform under copyright law; and to use and disclose under trade secret law, also known as Distribution Rights embodied in or comprising the AutoClaim Domain.

On May 27, 2015, the Company issued 18,400,000 shares of Series A Preferred Stock with a 1 for 100 conversion and a 1 for 10,000 voting right representing 92% of the issued and outstanding Series A Preferred Stock to Shahan Ohanessian (the "Seller") pursuant to the Asset Purchase Agreement; whereby the Company acquired under the terms specified in the Asset Purchase Agreement, the right, title, interest, and benefit of proprietary technology known as "AutoClaim App" from the "Seller", also known as Technology Rights. On December 21, 2015, the conversion of Series A Preferred Stock was changed from 1 for 100 to 1 for 15.

Purchase Price Allocation:

AutoClaim Domain Name

Purchase Price		Amount (Book Value)
Common Stock ⁽¹⁾	150,000,000	\$75,000
Total Fair Value at Acquisition Date ⁽²⁾		\$75,000

AutoClaim App

Purchase Price		Amount (Book Value)
Preferred Stock	18,400,000	\$1,200,000
Total Fair Value at Acquisition Date ⁽²⁾		\$1,200,000

⁽¹⁾ The Company has capitalized the development cost of purchased software technology as the criteria specified for the technological feasibility of AutoClaim App and AutoClaim Domain Name as a whole has been established at the time Software Technology was purchased, which was on May 27, 2015

("Acquisition Date"). Capitalization of AutoClaim App was established as all planning, designing, coding, and testing activities that are necessary to establish that the software can meet the design specifications was completed before the Acquisition Date.

⁽²⁾ The amounts included in the AutoClaim Domain Name and AutoClaim App Purchase Price Allocation table represent the preliminary allocation of the purchase price and are subject to revision during the measurement period, a period not to exceed 12 months from the Acquisition Date.

There were no acquisition-related costs incurred to effect the acquisition and no such costs have been expensed during the period. The Company conducted its own internal valuation analysis and no finder's fees; advisory, legal, accounting, valuation, and other professional or consulting fees were paid out. The general administrative costs, including the costs of maintaining acquisition documentation; and costs of registering and issuing debt and equity securities were incurred by the Company.

Any future changes to the amounts recorded as assets and liabilities will result in a corresponding adjustment to goodwill. The Software Technology Asset will be amortized using the straight-line method over the shorter of the estimated useful life of the asset. The amortization period shall begin once the utility of the software starts, which will be the official launch of the software for download and use by the end-users. At the end of every year, the Company will evaluate for any impairment of Software Technology Asset and will analyze the Asset Purchase Agreement(s) and relationship between the Seller and the Company to record any derivative financial instrument which will be recognized as either assets or liabilities at fair value in the consolidated statements of financial condition.

At the end of the third quarter of fiscal 2016, the Company expects to launch its AutoClaim App which will allow the Company to earn recurring advertising rebates, commission, and/or subscription fees from accident service providers, including tow trucks, body shops, doctors, auto repair shops, windshield repair vendors, attorneys, marketing agencies, and others.

J) Investment in On-Demand Delivery Business – Scoobeez, Inc.

On August 27, 2015, the Company entered an agreement to purchase 76% equity (the "Purchased Shares") of Scoobeez Inc., a California Corporation and its related business subsidiaries for cash and stock. Scoobeez is an "On Demand" door-to-door logistics and delivery service company that primarily utilizes scooters and motorcycles along with cars to facilitate "Same Day" deliveries. The Company agreed to issue common stock for Scoobeez Investment. These shares have yet to be issued and are shown in the equity section of the balance sheet as Common Stock to be issued for \$1,200,000, the amount derived by the shares to be issued times the market price as quoted on OTC Pink Marketplace at August 27, 2015. The cash component of Scoobeez Investment is \$96,000 and \$36,000 has been paid to the Sellers as of September 9, 2015. The total fair value at the date of acquisition is recorded as \$1,296,000.

Under ASC 805, a business combination occurs when an entity obtains control of a business by acquiring its net assets, or some or all of its equity interests. The FASB believes that all transactions or events in which an entity obtains control of a business are economically similar and, therefore, the accounting for a change in control should not differ based on the means by which control is obtained. Thus, although a business combination typically occurs through the purchase of the net assets or equity interests of a business, a business combination could also occur without the transfer of consideration.

At December 31, 2015, 24% of Scoobeez is owned by individual shareholders.

Non-controlling interests represent the portion of equity in a subsidiary not attributable, directly or indirectly, to a parent. The Company's accompanying consolidated financial statements include all assets, liabilities, revenues and expenses at their consolidated amounts, which include the amounts attributable to the Company and the non-controlling interest. The Company recognizes as a separate component of equity and earnings the portion of income or loss attributable to non-controlling interests based on the portion of the entity not owned by the Company.

The Company adopted the provisions of FASB authoritative guidance regarding non-controlling interests in consolidated financial statements. The guidance requires the Company to clearly identify and present ownership interests in subsidiaries held by parties other than the Company in the consolidated financial statements within the equity section. It also requires the amounts of consolidated net earnings attributable to the Company and to the non-controlling interests to be clearly identified and presented on the face of the consolidated statements of operations.

On January 22, 2016 the Company settled Benjamin Art's note with a face value of \$720,000 and rescinded 15% equity interest of Benjamin Art in Scoobeez for a cash settlement of \$125,000.

On March 31, 2016, the Company issued 1,800,000 shares to Grigori Sedrakyan as a settlement amount against the combined Convertible Promissory Note(s) of \$540,000.

K) Long-lived Assets

In accordance with ASC 360, Property Plant and Equipment the Company tests long-lived assets or asset groups for recoverability when events or changes in circumstances indicate that their carrying amount may not be recoverable. Circumstances which could trigger a review include, but are not limited to: significant decreases in the market price of the asset; significant adverse changes in the business climate or legal factors; accumulation of costs significantly in excess of the amount originally expected for the acquisition or construction of the asset; current period cash flow or operating losses combined with a history of losses or a forecast of continuing losses associated with the use of the asset; and current expectation that the asset will more likely than not be sold or disposed significantly before the end of its estimated useful life. Recoverability is assessed based on the carrying amount of the asset and its fair value which is generally determined based on the sum of the undiscounted cash flows expected to result from the use and the eventual disposal of the asset, as well as specific appraisal in certain instances. An impairment loss is recognized when the carrying amount is not recoverable and exceeds fair value.

Property and equipment is stated at cost and depreciated using the straight-line method over the shorter of the estimated useful life of the asset or the lease term. The estimated useful lives of our property and equipment are generally as follows: computer software developed or acquired for internal use, three years; computer equipment, two to three years; buildings and improvements, five to 15 years; leasehold improvements, two to 10 years; and furniture and equipment, one to five years. Land is not depreciated.

L) Asset Retirement Obligations

The Company follows the provisions of ASC 410 Asset Retirement and Environmental Obligations, which establishes standards for the initial measurement and subsequent accounting for obligations associated with the sale, abandonment or other disposal of long-lived tangible assets arising from the acquisition, construction or development and for normal operations of such assets. As at December 31, 2015, 2014 and 2013, the Company has not recognized any asset retirement obligations.

M) Income Taxes

Potential benefits of income tax losses are not recognized in the accounts until realization is more likely than not. The Company has adopted ASC 740, Income Taxes as of its inception. Pursuant to ASC 740 the Company is required to compute tax asset benefits for net operating losses carried forward. The potential benefits of net operating losses have not been recognized in these financial statements because the Company cannot be assured it is more likely than not it will utilize the net operating losses carried forward in future years.

N) Stock-based Compensation

In accordance with ASC 718, Compensation – Stock Compensation, the Company accounts for share-based payments using the fair value method. The Company has not issued any stock options since its inception. Common shares issued to third parties for non-cash consideration are valued based on the fair market value of the services provided or the fair market value of the Common Stock on the measurement date, whichever is more readily determinable.

O) Comprehensive Income

ASC 220, Comprehensive Income establishes standards for the reporting and display of comprehensive loss and its components in the financial statements. As at December 31, 2015 and 2014, the Company has no items that represent a comprehensive loss and, therefore, has not included a schedule of comprehensive loss in the financial statements.

P) Convertible Debentures

Accounting for convertible instruments (ASC 470-20), convertible instruments (primarily convertible debt and convertible preferred stock) should be further analyzed when the embedded conversion feature is not bifurcated pursuant to ASC 815, including ASC 815-40, because there may be further accounting for the conversion option.

The cash conversion guidance in ASC 470-20, Debt/Debt with Conversion and Other Options/Cash Conversion, should be considered when evaluating the accounting for convertible debt instruments (this includes certain convertible preferred stock that is classified as a liability) to determine whether the conversion feature should be recognized as a separate component of equity. The cash conversion guidance applies to all convertible debt instruments that upon conversion may be settled entirely or partially in cash or other assets where the conversion option is not bifurcated and separately accounted for pursuant to ASC 815.

Beneficial Conversion Feature - If the conversion features of conventional convertible debt provides for a rate of conversion that is below market value, this feature is characterized as a beneficial conversion feature ("BCF"). A BCF is recorded by the Company as a debt discount pursuant to ASC Topic 470-20 "Debt with Conversion and Other Options." In those circumstances, the convertible debt is recorded net of the discount related to the BCF and the Company amortizes the discount to interest expense over the life of the debt using the effective interest method.

Q) Debt Classifications

Under GAAP, companies must assess the details of their liabilities to distinguish between current and long-term debt. The AICPA defines current liabilities as "obligations whose liquidation is reasonably expected to require use of existing resources properly classified as current assets, or the creation of other current liabilities." FASB considers debts as current if they mature within one year or the operating cycle, whichever is longer. Accounts payable and current maturities of long-term debt are obvious examples of current liabilities. But the waters get muddier when dealing with debts that may be refinanced, hybrid contracts with elements of both debt and equity, contingent obligations and debts that will be settled with long-term assets.

ASC 480, Liabilities — Distinguishing Liabilities from Equity, defines a freestanding financial instrument as a financial instrument that is entered (1) separately and apart from any of the entity's other financial instruments or equity transactions or (2) in conjunction with some other transaction and is legally detachable and separately exercisable. In contrast, ASC 815, Broad Transactions — Derivatives and Hedging, defines embedded derivatives as implicit or explicit terms that affect some or all of the cash flows or the value of other exchanges required by the instrument in a manner similar to a derivative instrument.

R) Recent accounting pronouncements

In November 2015, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update No. 2015-17, "Income Taxes – Balance Sheet Classification of Deferred Taxes" ("ASU 2015-17"). The purpose of the standard is to simplify the presentation of deferred taxes on a classified balance sheet. Under current GAAP, deferred income tax assets and liabilities are separated into current and noncurrent amounts in the balance sheet. The amendments in ASU 2015-17 require that all deferred tax assets and liabilities be classified as noncurrent in the balance sheet. The ASU is effective beginning in the first quarter of 2017, but with early adoption permitted and may be applied either prospectively or retrospectively. The Company has elected to early adopt ASU 2015-17 on a retrospective basis effective in the fourth quarter of 2015. The adoption of ASU 2015-17 impacted the presentation of the Company's deferred tax assets and liabilities in the consolidated balance sheets and certain disclosures, but did not have an impact on results of operations or cash flows. See Note 10, "Income Taxes" for further details.

In September 2015, the FASB issued Accounting Standards Update No. 2015-16, "Business Combinations (Topic 805): Simplifying the Accounting for Measurement-Period Adjustments" ("ASU 2015-16"), which eliminates the requirement to account for adjustments identified during the measurement-period in a business combination retrospectively. Instead, the acquirer must recognize measurement-period adjustments during the period in which they are identified, including the effect on earnings of any amounts that would have been recorded in previous periods had the purchase accounting been completed at the acquisition date. ASU 2015-16 will be effective for the Company in the first quarter of 2016 with early adoption permitted. The adoption of ASU 2015-16 is expected to eliminate costs related to retrospective application of any measurement-period adjustments that may be identified, but otherwise is not expected to have a material impact on the Company's consolidated financial position, results of operations or cash flows.

In April 2015, the FASB issued Accounting Standards Update 2015-05, "Intangibles -Goodwill and Other – Internal Use Software (Subtopic 350-40): Customer's Accounting for Fees Paid in a Cloud Computing Arrangement" ("ASU 2015-05"), which provides guidance on accounting for fees paid in a cloud computing arrangement. Under ASU 2015-05, if a cloud computing arrangement includes a software license, the software license element should be accounted for consistent with the purchase of other software licenses. If the cloud computing arrangement does not include a software license, it should be accounted for as a service contract. ASU 2015-05 will be effective for the Company in the first quarter of 2016 and may be applied either prospectively or retrospectively. The Company has elected to apply ASU 2015-05 prospectively; however, its adoption is not expected to have a material impact on the Company's consolidated financial position, results of operations or cash flows.

In August, 2014, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update (ASU) No. 2014-15, Presentation of Financial Statements-Going Concern (Subtopic 205-40), which now requires management to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern within one year after the date the financial statements are issued. If conditions or events raise substantial doubt about an entity's ability to continue as a going concern, and substantial doubt is not alleviated after consideration of management's plans, additional disclosures are required. The amendments in this update are effective for the annual period ending after December 15, 2016, and for annual periods and interim periods thereafter. Management has elected early adoption of this standard. Management does not believe the adoption of ASU No. 2014-10 will have significant impact on its consolidated financial statements and disclosures.

In June, 2014, the FASB issued ASU No. 2014-10, Development Stage Entities (Topic 915) - Elimination of Certain Financial Reporting Requirements, Including an Amendment to Variable Interest Entities Guidance in Topic 810, Consolidation, which eliminates the concept of a development stage entity (DSE) in its entirety from current accounting guidance which eliminates the designation of DSEs and the requirement to disclose results of operations and cash flows since inception. Management does not believe the adoption of ASU No. 2014-10 will have significant impact on its consolidated financial statements and disclosures.

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update No. 2014-9, Revenue from Contracts with Customers (Topic 606) ("ASU 2014-9"). ASU 2014-9 outlines a single comprehensive model for entities to use in accounting for revenue. Under the guidance, revenue is recognized when a company transfers promised goods or services to customers in an amount that reflects the consideration to which the company expects to be entitled in exchange for those goods or services. The standard is effective for public entities with annual and interim reporting periods beginning after December 15, 2016. Entities have the option of using either a full retrospective or a modified retrospective approach to adopt the guidance. The Company is currently evaluating implementation methods and the effect that implementation of this standard will have on its consolidated financial statements upon adoption.

NOTE 3. RELATED PARTY TRANSACTIONS

All related party transactions are recorded at the exchange amount which is the value established and agreed to by the related party.

The Company has the following related party transactions as of December 31, 2015:

At December 31, 2012 the Company is obligated under amounts advance termed Long Term Debt for 24,115 including imputed interest at 6% to certain shareholders.

On September 10, 2012 the Company transferred 650,000,000 shares to its officer from a party who was to contribute \$65,000.

During the fiscal year of 2011 the officer of the Company contributed services deemed to be \$150,000 for consultation, rent and other professional and management services. The Company recognized this expense when they incurred in the statement of operations with a corresponding credit to capital.

Officer Advances

At February 27, 2014 the Company is obligated under amounts advance termed as non-interest bearing Long Term Debt for \$5,000 due to Imran Firoz. Terms indicate repayment is due on February 26, 2015. The Company paid the outstanding amount owed to Imran Firoz in September 28, 2015.

At May 16, 2014 the Company is obligated under amounts advance termed as non-interest bearing Long Term Debt for \$3,000 due to Imran Firoz. Terms indicate repayment is due on May 15, 2015. The Company paid the outstanding amount owed to Imran Firoz in September 28, 2015.

Officers' Salaries

Included in Accounts Payable and Accrued Expenses of \$1,205,342 is an amount owed to its officers of \$357,850 for officers' salary as of December 31, 2015. At January 1, 2015, Imran Firoz's accrued salary in Accounts Payable and Accrued Expenses incurred in the fiscal year ending December 31, 2014 was \$115,850. At January 1, 2016, Imran Firoz's accrued salary in Accounts Payable and Accrued Expenses incurred in the fiscal year ending December 31, 2015 was \$142,000. At January 1, 2016, Shahan Ohanessian's accrued salary in Accounts Payable and Accrued Expenses incurred in the fiscal year ending December 31, 2015 was \$100,000.

Firoz's Note

At January 1, 2015 the Company has re-assigned Imran Firoz's accrued salary from Accounts Payable and Accrued Expenses due as of December 31, 2013 to a non-interest bearing Long Term Debt for \$150,000 ("Firoz's Note"). In June, 2015, the Company issued 2,000,000 shares to assignee of "Firoz Note" against the Convertible Promissory Note for \$150,000, which was due as of December 31, 2013. In July, 2015, the Company issued 550,000 shares to assignee of "Firoz Note". In August, 2015, the Company issued 300,000 shares assignee of "Firoz Note".

Shahan's Note

On May 27 2015, the Company issued 150,000,000 Common Shares and a Convertible Promissory Note in an amount of \$500,000 to Shahan Ohanessian (the "Seller") pursuant to the Asset Purchase Agreement; whereby the Company acquired all powers and privileges of the AutoClaim Domain including but not limited to make, have made, use, or sell under patent law; to copy, adapt, distribute, display, and perform under copyright law; and to use and disclose under trade secret law, also known as Distribution Rights embodied in or comprising the AutoClaim Domain. On September 28, 2015, the Company paid \$100,000 to the Seller against the original note of \$500,000. During fourth quarter of fiscal 2015 ended December 31, Seller received net payments equal to \$190,400 from Scoobeez. As a result, his promissory note was reduced accordingly and loan receivables from Scoobeez was reduced by \$190,400. The current outstanding amount owed to the Seller is \$209,600 and loan receivables from Scoobeez is \$739,600 at December 31, 2015.

Scoobeez Note

On August 27, 2015, the Company entered into an agreement to purchase 76% equity (the "Purchased Shares") of Scoobeez Inc., a California Corporation and its related business subsidiaries for cash and stock. Scoobeez is an "On Demand" door-to-door logistics and delivery service company that primarily utilizes scooters and motorcycles along with cars to facilitate "Same Day" deliveries. The Company agreed to issue

common stock for Scoobeez Investment. These shares have yet to be issued and are shown in the equity section of the balance sheet as Common Stock to be issued for \$1,200,000, the amount derived by the shares to be issued times the market price as quoted on OTC Pink Marketplace at August 27, 2015.

The cash component of Scoobeez Investment is \$96,000 and \$36,000 has been paid to the Sellers as of September 9, 2015. The total fair value at the date of acquisition is recorded as \$1,296,000.

On January 22, 2016 the Company settled Benjamin Art's note with a face value of \$720,000 and rescinded 15% equity interest of Benjamin Art in Scoobeez for a cash settlement of \$125,000.

On March 31, 2016, the Company issued 1,800,000 shares to Grigori Sedrakyan as a settlement amount against the combined Convertible Promissory Note(s) of \$540,000.

Rosenthal's Note

For value of \$120,000 in cash received by the Company (See Exhibit A) from Peter Rosenthal, the Company signed two promissory notes with total amount equal to \$120,000 as described below in the table:

Noteholder	Issue Date	Maturity Date	Amount	Settlement Date	Settlement Amount	Rate
Peter Rosenthal	9/21/2015	1/15/2016	\$20,000	12/15/2015	\$20,000	0.000%
Peter Rosenthal	9/24/2015	7/15/2016	\$100,000	TBD	Open	10.000%
Total			\$120,000			

For value of services received by the Company from Peter Rosenthal, the Company signed a promissory note of fees owed to Rosenthal with total amount equal to \$50,000 as described below in the table:

Noteholder	Issue Date	Maturity Date	Amount	Settlement Date	Settlement Amount	Rate
Peter Rosenthal	10/01/2015	4/4/2016	\$25,000	TBD	Open	0.000%
Peter Rosenthal	10/01/2015	7/1/2016	\$25,000	TBD	Open	0.000%
Total			\$50,000			

The Company paid off \$20,000 note in full on December 15, 2015. The total outstanding balance to all Rosenthal Notes with accrued interest is \$153,000 for period ending December 31, 2015.

3a. Office space used by the Company

Beginning June, 2015, the Company has been renting a suite at 225 S Lake Ave, Suite 300, Pasadena, CA 91101 ("Pasadena Office"). Scoobeez operates its business from 640 Irving Avenue, Glendale, CA 91201 ("Glendale Office") with monthly rent of approximately \$2,199. The management determined that such cost is nominal and has included the rent expense under General and Administrative expense in its financial statements. The Company intends to move and consolidate its Southern California offices at 3720 Verdugo Road, Montrose, CA 91020 (Montrose Office) by second quarter of 2016. The Company lease for the Montrose Office are subject to fixed rental adjustments as described below and additional escalation factors primarily related to property taxes and building operating expenses. The base rent shall be increased to the following amounts on the dates set forth below:

Period Ended December 31	New Base Rent Commitment
2016	\$90,000
2017	\$120,000
2018	\$122,700
2019	\$126,381
2020	\$129,854

The Company leases its corporate office location under standard industrial/commercial single tenant lease for period of 5 years and 6 months commencing October 1, 2015 and ending on March 31, 2021.

3b. Employment Agreements

In April 2012, the Company entered two employment agreements. The first was between its President and the Company in which the Company is obligated to pay its President a salary of \$10,000 per month with increases each succeeding year should the agreement be approved annually by the company. There are also provisions for performance based bonuses.

The Company also entered a consulting and non-executive director agreement with a former shareholder and director for consulting services based on \$2,500 per month for one year. In April 2013, the Company made the final payment for consulting and non-executive director services and going forward the Company is no longer obligated to pay \$2,500 per month to its former shareholder and director.

Effective April 5, 2013, Morris Rafi resigned as the director of the Company.

Effective May 27, 2015, Imran Firoz resigned as the President, Chief Executive Officer, and Secretary of the Company. Subsequent to Mr. Firoz' resignation, Mr. Shahan Ohanessian was appointed as the President, Chief Executive Officer, Director and Secretary of the Company. Mr. Firoz shall continue as the Chief Financial Officer and Director of the Company. The Company is obligated to pay its President and the Chief Financial Officer a salary of \$15,000 per month with increases each succeeding year should the agreement be approved annually by the company. There are also provisions for performance based bonuses.

NOTE 4. INVESTMENTS

Investment in Mining Asset(s)

The Company entered an option agreement on December 06, 2011 with Rising Star Mining for the exploration and development of Aztlan 8B property in Nayarit, Mexico, and valued its investment at the market price of its stock to be issued on the date of the agreement which was December 6, 2011 or 20,000,000 shares at the closing price of \$0.05 or \$1,000,000. In December 2012, the parties amended the agreement which provided for a reduction in the note payable amount due from \$500,000 to \$120,000 and hence the total investment value was reduced from \$1,500,000 to \$1,120,000 to correspond to the payable reduction. From June 2012 to November 2012, the Company invested a total of \$35,000 in cash with Rising Star Mining, for additional rights to receive profits on reprocessing of silver tailings and grounded ore from previous production runs. During the fiscal year ending December 31, 2013, the Company determined that impairment was warranted at this time, and net asset value of Mining Investment was written off at \$1,085,000.

As of the quarter ended December 31, 2013, the Company reevaluated its Mining Investment in Aztlan 8B and confirmed that this Mining Investment amount exceeded the undiscounted future cash flows expected to be generated after the exploration and development of the asset. The Company assessed that Company's right to explore Aztlan 8B project will expire by end of December 31, 2013 with no expectation of renewal. The Company further estimated that it is not in its best interest to budget for further exploration or evaluation expenditure in the area. At December 31, 2013, the Company has written off the investment as non-collectable and worthless, the book value of the investment is declared as zero.

In January 13, 2014 the Company announced that it has entered a non-binding letter of intent ("LOI") to acquire all of the issued and outstanding common shares of Rising Star Mining ("Rising Star"), a Mexican corporation that owns Aztlan 8B property in Nayarit, Mexico. Company has not entered a definitive agreement to acquire all of the issued and outstanding common shares of Rising Star.

On May 15, 2014, the Company has entered a binding production and processing agreement ("Processing Agreement") with Minera Manos Del Rey. S.A. DE C.V. ("Operator"), a Mexican corporation with offices at Municipio de Toluca, El Rodeo, Jalisco, Mexico, CP 49750. The Company has agreed to provide start-up funding and supply of ore for the processing on the terms and conditions set in the

Processing Agreement. The Company has contributed approximately \$2,793.50 towards the start-up funding. In June 2015, the Company has written off and discontinued the project and investment. The Processing Agreement has been terminated.

In June 2015, the Company terminated its letter of intent to acquire Rising Star subsequent shareholder announcement of the Company to take more diversified approach to its current and future operations in order to achieve higher growth. This will include but not limited to acquisitions of advanced technology applications and systems that will improve value and productivity of businesses in critical areas, instantly improve life of end-users on a daily basis, and impact local and global commerce as it is rolled out in the domestic and international markets.

In September 28, 2015, the Company informed Rising Star that it will no longer be involved in mining activities and rescinded and cancelled all agreements and discussions with Rising Star for exploration and development of mining projects in Nayarit, Mexico. As discussed earlier, the Company has written-off the investment and reduced corresponding accounts payable due as per the Option Agreement. The Company is no longer obligated to issue common stock equal to \$1,000,000 or to make any payments in relation to development of mining properties.

Investment in Software Technology Asset

On May 27, 2015, the Company issued 150,000,000 Common Shares and a Convertible Promissory Note in an amount of \$500,000 to Shahan Ohanessian (the "Seller") pursuant to the Asset Purchase Agreement; whereby the Company acquired all powers and privileges of the AutoClaim Domain including but not limited to make, have made, use, or sell under patent law; to copy, adapt, distribute, display, and perform under copyright law; and to use and disclose under trade secret law, also known as Distribution Rights embodied in or comprising the AutoClaim Domain.

On May 27, 2015, the Company issued 18,400,000 shares of Series A Preferred Stock with a 1 for 100 conversion and a 1 for 10,000 voting right representing 92% of the issued and outstanding Series A Preferred Stock to Shahan Ohanessian (the "Seller") pursuant to the Asset Purchase Agreement; whereby the Company acquired under the terms specified in the Asset Purchase Agreement, the right, title, interest, and benefit of proprietary technology known as "AutoClaim App" from the "Seller", also known as Technology Rights. On December 21, 2015, the conversion of Series A Preferred Stock was changed from 1 for 100 to 1 for 15.

Purchase Price Allocation:

AutoClaim Domain Name

Purchase Price		Amount (Book Value)
Common Stock ⁽¹⁾	150,000,000	\$75,000
Total Fair Value at Acquisition Date ⁽²⁾		\$75,000

AutoClaim App

Purchase Price		Amount (Book Value)
Preferred Stock	18,400,000	\$1,200,000
Total Fair Value at Acquisition Date ⁽²⁾		\$1,200,000

⁽¹⁾ The Company has capitalized the development cost of purchased software technology as the criteria specified for the technological feasibility of AutoClaim App and AutoClaim Domain Name as a whole has been established at the time Software Technology was purchased, which was on May 27, 2015 ("Acquisition Date"). Capitalization of AutoClaim App was established as all planning, designing, coding, and testing activities that are necessary to establish that the software can meet the design specifications was completed before the Acquisition Date.

⁽²⁾ The amounts included in the AutoClaim Domain Name and AutoClaim App Purchase Price Allocation table represent the preliminary allocation of the purchase price and are subject to revision during the measurement period, a period not to exceed 12 months from the Acquisition Date.

Any future changes to the amounts recorded as assets and liabilities will result in a corresponding adjustment to goodwill. The Software Technology Asset will be amortized using the straight-line method over the shorter of the estimated useful life of the asset. The amortization period shall begin once the utility of the software starts, which will be the official launch of the software for download and use by the end-users. At the end of every year, the Company will evaluate for any impairment of Software Technology Asset and will analyze the Asset Purchase Agreement(s) and relationship between the Seller and the Company to record any derivative financial instrument which will be recognized as either assets or liabilities at fair value in the consolidated statements of financial condition.

At the end of the third quarter of fiscal 2016, the Company expects to launch its AutoClaim App which will allow the Company to earn recurring advertising rebates, commission, and/or subscription fees from accident service providers, including tow trucks, body shops, doctors, auto repair shops, windshield repair vendors, attorneys, marketing agencies, and others.

Investment in Scoobeez

On August 27, 2015, the Company entered an agreement to purchase 76% equity (the "Purchased Shares") of Scoobeez Inc., a California Corporation and its related business subsidiaries for cash and stock. Scoobeez is an "On Demand" door-to-door logistics and delivery service company that primarily utilizes scooters and motorcycles along with cars to facilitate "Same Day" deliveries. The Company agreed to issue common stock for Scoobeez Investment. These shares have yet to be issued and are shown in the equity section of the balance sheet as Common Stock to be issued for \$1,200,000, the amount derived by the shares to be issued times the market price as quoted on OTC Pink Marketplace at August 27, 2015. The cash component of Scoobeez Investment is \$96,000 and \$36,000 has been paid to the Sellers as of September 9, 2015. The total fair value at the date of acquisition is recorded as \$1,296,000.

Under ASC 805, a business combination occurs when an entity obtains control of a business by acquiring its net assets, or some or all of its equity interests. The FASB believes that all transactions or events in which an entity obtains control of a business are economically similar and, therefore, the accounting for a change in control should not differ based on the means by which control is obtained. Thus, although a business combination typically occurs through the purchase of the net assets or equity interests of a business, a business combination could also occur without the transfer of consideration.

At December 31, 2015, 24% of Scoobeez is owned by individual shareholders.

Non-controlling interests represent the portion of equity in a subsidiary not attributable, directly or indirectly, to a parent. The Company's accompanying consolidated financial statements include all assets, liabilities, revenues and expenses at their consolidated amounts, which include the amounts attributable to the Company and the non-controlling interest. The Company recognizes as a separate component of equity and earnings the portion of income or loss attributable to non-controlling interests based on the portion of the entity not owned by the Company.

The Company adopted the provisions of FASB authoritative guidance regarding non-controlling interests in consolidated financial statements. The guidance requires the Company to clearly identify and present ownership interests in subsidiaries held by parties other than the Company in the consolidated financial statements within the equity section. It also requires the amounts of consolidated net earnings attributable to the Company and to the non-controlling interests to be clearly identified and presented on the face of the consolidated statements of operations.

On January 22, 2016 the Company settled Benjamin Art's note with a face value of \$720,000 and rescinded 15% equity interest of Benjamin Art in Scoobeez for a cash settlement of \$125,000.

On March 31, 2016, the Company issued 1,800,000 shares to Grigori Sedrakyan as a settlement amount against the combined Convertible Promissory Note(s) of \$540,000.

NOTE 5. NOTES (CURRENT & NON-CURRENT), LOANS, CONVERTIBLES, & OTHER OBLIGATIONS

Mining Investment Related Obligations:

In September 28, 2015, the Company rescinded its Option Agreement with Rising Star Mining for exploration and development of Aztlan 8B Project in Nayarit, Mexico. The Company has written-off the investment and reduced corresponding accounts payable due as per the Option Agreement (see Note 4 and Note 7). The Company is no longer obligated to issue common stock equal to \$1,000,000 or to make any payments in relation to development of mining properties.

Officer's Advances

At February 27, 2014 the Company is obligated under amounts advance termed as non-interest bearing Long Term Debt for \$5,000 due to Imran Firoz. Terms indicate repayment is due on February 26, 2015. The Company paid the outstanding amount owed to Imran Firoz in September, 2015. At May 16, 2014 the Company is obligated under amounts advance termed as non-interest bearing Long Term Debt for \$3,000 due to Imran Firoz. Terms indicate repayment is due on May 15, 2015. The Company paid the outstanding amount owed to Imran Firoz in September, 2015.

Consulting Services Related Notes, face value of \$385,000

At October 1, 2014 the Company is obligated under Convertible Promissory Note for \$65,000 including accrued interest payment at 7.700% to certain consultant. Terms indicate repayment is due on September 30, 2015. The Company settled the note with a cash settlement of \$45,000 on January 19, 2016.

At October 10, 2014 the Company is obligated under Convertible Promissory Note for \$175,000 including accrued interest payment at 9.875% to certain consultant. Terms indicate repayment is due on October 9, 2015. In August 6, 2015 the Company settled the note by issuing 20,000 shares of restricted stock to the consultant.

At October 30, 2014 the Company is obligated under Convertible Promissory Note for \$95,000 including accrued interest payment at 8.000% to certain consultant. Terms indicate repayment is due on October 29, 2015. In August 6, 2015 the Company settled the note by issuing 15,000 shares of restricted stock to the consultant.

At November 14, 2014 the Company is obligated under Convertible Promissory Note for \$50,000 including accrued interest payment at 6.500% to certain consultant. Terms indicate repayment is due on November 13, 2015. In August 6, 2015 the Company settled the note by issuing 15,000 shares of restricted stock to the consultant.

Firoz's Note, face value of \$150,000

At January 1, 2015 the Company has re-assigned Imran Firoz's accrued salary from Accounts Payable and Accrued Expenses due as of December 31, 2013 to a non-interest bearing Long Term Debt for \$150,000 ("Firoz's Note"). In June, 2015, the Company issued 2,000,000 shares to assignee of "Firoz Note" against the Convertible Promissory Note for \$150,000, which was due as of December 31, 2013. In July, 2015, the Company issued 550,000 shares to assignee of "Firoz Note". In August, 2015, the Company issued 300,000 shares assignee of "Firoz Note".

Shahan's Note, face value of \$500,000

On May 27 2015, the Company issued 150,000,000 Common Shares and a Convertible Promissory Note in an amount of \$500,000 to Shahan Ohanessian (the "Seller") pursuant to the Asset Purchase Agreement; whereby the Company acquired all powers and privileges of the AutoClaim Domain including but not limited to make, have made, use, or sell under patent law; to copy, adapt, distribute, display, and perform under copyright law; and to use and disclose under trade secret law, also known as Distribution Rights embodied in or comprising the AutoClaim Domain. On September 28, 2015, the Company paid \$100,000 to the Seller against the original note of \$500,000. During fourth quarter of fiscal 2015 ended December 31, Seller received net payments equal to \$190,400 from Scoobeez. As a result, his promissory note was reduced accordingly and loan receivables from Scoobeez was reduced by \$190,400. The current outstanding

amount owed to the Seller is \$209,600 and loan receivables from Scoobeez is \$739,600 at December 31, 2015.

Scoobeez Note, face value of \$1,200,000

On August 27, 2015, the Company entered an agreement to purchase 76% equity (the "Purchased Shares") of Scoobeez Inc., a California Corporation and its related business subsidiaries for cash and stock. Scoobeez is an "On Demand" door-to-door logistics and delivery service company that primarily utilizes scooters and motorcycles along with cars to facilitate "Same Day" deliveries. The Company agreed to issue common stock for Scoobeez Investment. These shares have yet to be issued and are shown in the equity section of the balance sheet as Common Stock to be issued for \$1,200,000, the amount derived by the shares to be issued times the market price as quoted on OTC Pink Marketplace at August 27, 2015.

The cash component of Scoobeez Investment is \$96,000 and \$36,000 has been paid to the Sellers as of September 9, 2015. The total fair value at the date of acquisition is recorded as \$1,296,000.

On January 22, 2016 the Company settled Benjamin Art's note with a face value of \$720,000 and rescinded 15% equity interest of Benjamin Art in Scoobeez for a cash settlement of \$125,000.

On March 31, 2016, the Company issued 1,800,000 shares to Grigori Sedrakyan as a settlement amount against the combined Convertible Promissory Note(s) of \$540,000.

Rosenthal's Note, face value of \$170,000

For value of \$120,000 in cash received by the Company from Peter Rosenthal, the Company signed two promissory notes with total amount equal to \$120,000 as described below in the table:

Noteholder	Issue Date	Maturity Date	Amount	Settlement Date	Settlement Amount	Rate
Peter Rosenthal	9/21/2015	1/15/2016	\$20,000	12/15/2015	\$20,000	0.000%
Peter Rosenthal	9/24/2015	7/15/2016	\$100,000	TBD	Open	10.000%
Total			\$120,000			

For value of services received by the Company from Peter Rosenthal, the Company signed a promissory note of fees owed to Rosenthal with total amount equal to \$50,000 as described below in the table:

Noteholder	Issue Date	Maturity Date	Amount	Settlement Date	Settlement Amount	Rate
Peter Rosenthal	10/01/2015	4/4/2016	\$25,000	TBD	Open	0.000%
Peter Rosenthal	10/01/2015	7/1/2016	\$25,000	TBD	Open	0.000%
Total			\$50,000			

The Company paid off \$20,000 note in full on December 15, 2015. The total outstanding balance to all Rosenthal Notes with accrued interest is \$153,000 for period ending December 31, 2015.

Premier Business Bank of Palos Verdes Revolving Line of Credit

Scoobeez also received a revolving line of credit from Premier Business Bank with a limit of \$400,000. Scoobeez has drawn \$385,000 from the line of credit at the end of period ending December 31, 2015. This facility is a Revolving facility with variable Rate equal to WSJP +1.50% (Currently 5.00%); Floor of 4.75%.

Gain (loss) on Derivative Liability

The Company analyzed issuance of convertible notes and preferred stocks for the Beneficial Conversion Feature. Adjustments were made to in value of all convertible instruments and all were treated as a derivative under U.S. GAAP. Management believes that derivative liability at December 31, 2015 was \$256,279 and provides a more meaningful view of our operating performance.

NOTE 6. STOCKHOLDERS' EQUITY

Preferred Stock

On March 3, 2015, pursuant to the authority vested in the Board of Directors by the Certificate of Incorporation of the Company and by the majority shareholders', the Board of Directors of the Company created and authorized 20,000,000 shares of Preferred Stock of the Company, par value \$.001 (the "Series A Preferred Stock"). The stated value of the Series A Preferred Stock shall be par value, \$.001. The holder of the Series A Preferred Stock shall have ten thousand (10,000) votes for every one vote of common stock. The shares of Series A Preferred Stock shall be convertible on a one for one hundred (100) basis with the common shares of the Company at any time after the date of issuance of such shares at the office of this Company into such number of fully paid and non-assessable shares of common stock of the Company.

In March 06, 2015, the Company issued 1,600,000 shares of Series A Preferred Stock with a 1 for 100 conversion and a 1 for 10,000 voting right representing 100% of the issued and outstanding Series A Preferred Stock to Imran Firoz for services rendered. Subsequent to the issuance of additional Preferred Stock to Shahan Ohanessian ("Seller") in May, 2015, as described below, 1,600,000 shares of Series A Preferred Stock, currently represents only 8% of the issued and outstanding.

On May 27 2015, the Company issued 18,400,000 shares of Series A Preferred Stock with a 1 for 100 conversion and a 1 for 10,000 voting right representing 92% of the issued and outstanding Series A Preferred Stock to Shahan Ohanessian (the "Seller") pursuant to the Asset Purchase Agreement; whereby the Company acquired under the terms specified in the Asset Purchase Agreement, the right, title, interest, and benefit of proprietary technology known as "AutoClaim App" from the "Seller", also known as Technology Rights.

The Company also acquired all powers and privileges of the AutoClaim App including but not limited to make, have made, use, or sell under patent law; to copy, adapt, distribute, display, and perform under copyright law; and to use and disclose under trade secret law, also known as Distribution Rights embodied in or comprising the AutoClaim App. Further the Company acquired the business model, all United States and foreign patents and patents application, all trade secrets, know-how, confidential or proprietary information, all trademarks, service marks and trade names, all market research and information, contact lists, marketing materials, business plans, notes, documents and other intellectual property rights and legal protections in every and all countries and jurisdictions owned or claimed by Seller, also known as Proprietary and Intellectual Property Rights.

On December 21, 2015, pursuant to the authority vested in the Board of Directors by the Certificate of Incorporation of the Company and by the majority shareholders', the Board of Directors of the Company amended the conversion of Series A Preferred Stock from one for hundred to one for fifteen.

Common Stock

At December 31, 2010 the Company had issued 6,837,078 of stock as founders shares upon formation valued at par. The Company has authorized 995,000,000 million shares at a par value of \$0.0001.

On May 18, 2011 the Company issued 185,000,000 shares for cash of \$18,500. On May 26, 2012 the shares were redeemed.

On October 31, 2011 and on November 16, 2011 the Company issued a cumulative of 150,000,000 shares of stock for debt reduction of \$150,000.

On September 8, 2011 the Company issued 650,000,000 shares of stock for cash of \$65,000. The Cash has yet to be received and is reflected on the Balance Sheet as Common Stock Subscribed.

On December 11, 2011 the Company entered an agreement to issued 20,000,000 shares for an investment described in note 4. These shares have yet to be issued and are shown in the equity section of the balance sheet as Common Stock to be issued for \$1,000,000 the amount derived by the shares to be issued times the market price at December 6, 2011.

As of December 31, 2011 the officer of the company contributed services of \$150,000.

On September 10, 2012 the Company transferred 650,000,000 shares to its officer from a party who was to contribute \$65,000. The Company recognized the transfer as stock for services to its officer of \$1,170,000, which represented the market price of the stock at the date of transfer. The \$65,000 owed on subscribed stock was negated.

In the quarter ended September 30, 2012 the company revised an employment agreement which resulted in a forgiveness of debt from a shareholder of \$30,300 and this amount has been recognized as paid in capital.

On April 22, 2013, the amount of authorized capital common stock of the Company was increased to One billion and two hundred million shares (1,200,000,000) and the par value shall remain the same at \$0.0001. The amendment to the articles of incorporation have been consented to and approved by a majority (67.19%) of the shareholder(s) holding at least a majority of the class (common) of stock and entitled to vote thereon.

Under Rule 504 of Regulation D of the Securities Act of 1933, as amended ("Rule 504"):

On May 31, 2012 the Company issued 7,500,000 shares for an investment of \$25,000.
On July 7, 2012 the Company issued 14,500,000 shares for an investment of \$17,500.
On July 23, 2012 the Company issued 21,500,000 shares for an investment of \$25,000.
On August 28, 2012 the Company issued 20,000,000 shares for an investment of \$25,000.
On September 21, 2012 the Company issued 26,500,000 shares for an investment of \$20,000.
On October 4, 2012 the Company issued 27,500,000 shares for an investment of \$20,000.
On January 7, 2013 the Company issued 23,000,000 shares for an investment of \$20,000.
On March 14, 2013 the Company issued 20,000,000 shares for an investment of \$16,000.
On April 22, 2013 the Company issued 25,000,000 shares for an investment of \$16,000. The Company received the cash from this transaction in August, 2013.
On May 14, 2013 the Company issued 18,000,000 shares for an investment of \$10,000.
On November 4, 2013 the Company issued 35,000,000 for an investment of \$10,000.
On January 7, 2014 the Company issued 23,000,000 for an investment of \$10,000.

Date	Purchaser Name	Nature of Offering	Jurisdiction of Offering	No. of shares offered	No. of shares sold	Price of shares offered/sold	Trading status of the shares
		(A)	(B)	(C)	(D)	(E)	(F)
5/31/2012	EMSEG & CO.	Rule 504	Delaware	7,500,000	7,500,000	0.0033/0.0033	Free Trading
7/7/2012	EMSEG & CO.	Rule 504	Delaware	14,500,000	14,500,000	0.0012/0.0012	Free Trading
7/23/2012	EMSEG & CO.	Rule 504	Delaware	21,500,000	21,500,000	0.0012/0.0012	Free Trading
8/28/2012	EMSEG & CO.	Rule 504	Delaware	20,000,000	20,000,000	0.0013/0.0013	Free Trading
9/21/2012	FAIRHILLS CAPITAL OFFSHORE	Rule 504	Delaware	26,500,000	26,500,000	0.0008/0.0008	Free Trading
10/4/2012	FAIRHILLS CAPITAL OFFSHORE	Rule 504	Delaware	27,500,000	27,500,000	0.0007/0.0007	Free Trading
1/7/2013	ARDBEG, LLC	Rule 504	Delaware	23,000,000	23,000,000	0.0009/0.0009	Free Trading
3/7/2013	ARDBEG, LLC	Rule 504	Delaware	20,000,000	20,000,000	0.0008/0.0008	Free Trading
4/22/2013	ARDBEG, LLC	Rule 504	Delaware	25,000,000	25,000,000	0.0006/0.0006	Free Trading
5/14/2013	DEER VALLEY MANAGEMENT	Rule 504	Delaware	18,000,000	18,000,000	0.0006/0.0006	Free Trading
11/4/2013	DEER VALLEY MANAGEMENT	Rule 504	Delaware	35,000,000	35,000,000	0.0004/0.0004	Free Trading
1/7/2014	DEER VALLEY MANAGEMENT	Rule 504	Delaware	23,000,000	23,000,000	0.0004/0.0004	Free Trading
			Total	261,500,000	261,500,000	\$0.0008	

The Company issued Officer's Certificate to Transfer Agent, Attorney, and Investor where the Company stated that it is offering shares of its common stock to the Investor pursuant to an exemption from registration provided under Rule 504 of Regulation D of the Securities Act of 1933, as amended ("Rule 504").

The Company filed a Company Related Corporate Action Notification with FINRA to implement a 1-for-2,300 reverse split of the Company's issued and outstanding common stock (the "Reverse Stock Split") with all the fractional shares rounded to the nearest whole, as authorized at a special meeting of shareholder held on April 16, 2015. As the same meeting, the Company's Board determined that it is in the best interest of the Corporation and its stockholders to change the name from Abot Mining Co. to ABT Mining Co. Inc. on OTC Markets/OTC Pink Marketplace ("**Name Change**").

The Reverse Stock Split and the Name Change became effective at the opening of trading on the OTC Pink Marketplace on May 19, 2015 (the "Effective Date"). As of the Effective Date, every 2,300 shares of issued and outstanding common stock were combined into one issued share of common stock. No fractional shares were issued in connection with the Reverse Stock Split. Total cash payments made by the Company to stockholders in lieu of fractional shares was not material.

Common Stock (post-reverse split, effective May 19, 2015)

On May 27, 2015, the Company issued 150,000,000 Common Shares and a Convertible Promissory Note in an amount of \$500,000 to Shahan Ohanessian (the "Seller") pursuant to the Asset Purchase Agreement; whereby the Company acquired all powers and privileges of the AutoClaim Domain including but not limited to make, have made, use, or sell under patent law; to copy, adapt, distribute, display, and perform under copyright law; and to use and disclose under trade secret law, also known as Distribution Rights embodied in or comprising the AutoClaim Domain. Further, the Company also acquired the business model, all United States and foreign patents and patents application, all trade secrets, know-how, confidential or proprietary information, all trademarks, service marks and trade names, all market research and information, contact lists, marketing materials, business plans, notes, documents and other intellectual property rights and legal protections in every and all countries and jurisdictions owned or claimed by Seller, also known as Proprietary and Intellectual Property Rights.

In May 28, 2015, the Company issued 2,000,000 shares to a certain noteholder against the Convertible Promissory Note for \$150,000.

In June 1, 2015, the Company issued 1,250,000 shares to a certain noteholder against the Convertible Promissory Note for \$65,000. The Company settled the note with a cash settlement of \$45,000 on January 19, 2016.

On July 27, 2015, the Company issued 550,000 shares to a certain noteholder against the Convertible Promissory Note for \$150,000. In August 18, 2015, the Company issued 300,000 shares to a certain noteholder against the Convertible Promissory Note for \$150,000.

In August 6, 2015, the Company issued 20,000 shares to a certain noteholder as a settlement amount against the Convertible Promissory Note for \$175,000.

In August 6, 2015, the Company issued 15,000 shares to a certain noteholder as a settlement amount against the Convertible Promissory Note for \$95,000.

In August 6, 2015, the Company issued 15,000 shares to a certain noteholder as a settlement amount against the Convertible Promissory Note for \$50,000.

On August 27, 2015, the Company entered an agreement to purchase 76% equity (the "Purchased Shares") of Scoobeez Inc., a California Corporation and its related business subsidiaries for cash and stock. Scoobeez is an "On Demand" door-to-door logistics and delivery service company that primarily utilizes scooters and motorcycles along with cars to facilitate "Same Day" deliveries. The Company agreed to issue common stock for Scoobeez Investment. These shares have yet to be issued to founders of Scoobeez and

are shown in the equity section of the balance sheet as Common Stock to be issued for \$1,200,000, the amount derived by the shares to be issued times the market price as quoted on OTC Pink Marketplace at August 27, 2015. The cash component of Scoobeez Investment is \$96,000 and \$36,000 has been paid to the Sellers as of September 9, 2015. The total fair value at the date of acquisition is recorded as \$1,296,000.

Subsequent Common Stock Issuance

On January 22, 2016 the Company settled Benjamin Art's note with a face value of \$720,000 and rescinded 15% equity interest of Benjamin Art in Scoobeez for a cash settlement of \$125,000.

As a result of this settlement, Company's ownership interest in Scoobeez increased to 89.41% as tabulated below:

Name of Shareholder	Before Settlement August 27, 2015	After Settlement January 22, 2016
ABT Holdings, Inc.	76.00%	89.41%
Benjamin Art	15.00%	-
Grigori Sedrakyan	9.00%	10.59%
Total	100.00%	100.00%

On January 1, 2016, the Company agreed to issue 319,784 shares to a CorProminence, LLC ("Consultant") in lieu of marketing and consulting services provided by the Consultant for period from January 1, 2016 to March 31, 2016. The shares are yet to be issued.

On February 1, 2016, the Company issued Peter Rosenthal Irrevocable Trust (IDIT) 10/31/12 ("Buyer1"), 797,500 restricted securities ("Securities") and upon receipt of such Securities, the Buyer1 paid the Company the purchase price of One Hundred and Thirty Four Thousand and Eight Hundred and Fifty dollars (\$134,850) at price of shares sold at \$0.18 per share.

On February 1, 2016, the Company issued Barbara C. Rosenthal Irrevocable Trust (IDIT) 10/31/12 ("Buyer2"), 797,500 restricted securities ("Securities") and upon receipt of such Securities, the Buyer2 paid the Company the purchase price of One Hundred and Thirty Four Thousand and Eight Hundred and Fifty dollars (\$134,850) at price of shares sold at \$0.18 per share.

On March 31, 2016, the Company issued 1,800,000 shares to Grigori Sedrakyan as a settlement amount against the combined Convertible Promissory Note(s) of \$540,000.

NOTE 7. OPTION AGREEMENT

The Company may from time to time be involved in litigation and claims that arise in the ordinary course of business, including intellectual property claims. The Company records a liability when it is both probable that a loss has been incurred and the amount of the loss can be reasonably estimated. When the reasonable estimate of the possible loss is within a range of amounts, the minimum of the range of possible loss is accrued, unless a higher amount within the range is a better estimate than any other amount within the range. Significant judgment is required to determine both probability and the estimated amount.

NOTE 8. PENDING LITIGATION

On October 27 2015, a Class Action complaint ("Complaint") was filed known as Taree Truong, et al. v. Amazon.com Inc., et al., Case No. BC598993, in the Superior Court for the State of California, County of Los Angeles. The Complaint named Scoobeez, Inc. and the Company as additional defendants.

As per ASC 450-20-55-10, the following factors were considered in determining whether accrual and/or disclosure is required with respect to pending or threatened litigation and actual or possible claims and assessments:

- The period in which the underlying cause of the pending or threatened litigation or of the actual or possible claim or assessment occurred from date of hire of plaintiffs to date of conversion to employee.
- The degree of probability of an unfavorable outcome as per Company is probable, hence the Company has accrued the loss and disclosed the contingency.
- The ability to make a reasonable estimate of the amount of loss equal to is approximately \$320,988 as per Management's estimate.

The Company reviews these provisions at least quarterly and adjusts them accordingly to reflect the impact of negotiations, settlements, rulings, advice of legal counsel, and updated information.

NOTE 9. SUBSEQUENT EVENTS

On January 22, 2016 the Company settled Benjamin Art's note with a face value of \$720,000 and rescinded 15% equity interest of Benjamin Art in Scoobeez for a cash settlement of \$125,000. On March 31, 2016, the Company issued 1,800,000 shares to Grigori Sedrakyan as a settlement amount against the combined Convertible Promissory Note(s) of \$540,000. In the first quarter ended March 31, 2016, Scoobeez opened additional locations to meet the on-demand delivery requirement in Chicago, Illinois and Berkley, California.

On October 27, 2015, a class action lawsuit was filed in Superior Court for the State of California in County of Los Angeles against the Company, Scoobeez, and Amazon alleging that delivery drivers or drivers' associates for the new Amazon Prime Now service have been wrongfully paid as independent contractors. The Company is required to assess the appropriateness of financial statement disclosures regarding this pending litigation. The Company's ability to assess this contingent liability depends upon receiving information from the Company's attorneys. The Company expects the settlement to be \$320,988 and is yet to receive a detailed assessment from its attorney in order to further estimate these liabilities.

NOTE 10 – INCOME TAX

Deferred taxes are provided on a liability method whereby deferred tax assets are recognized for deductible temporary differences and operating loss and tax credit carry forwards and deferred tax liabilities are recognized for taxable temporary differences. Temporary differences are the differences between the reported amounts of assets and liabilities and their tax bases. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment. Net deferred tax assets consist of the following components as of December 31, 2015 and 2014:

	December 31, 2015	December 31, 2014
Deferred Tax Assets – Non-current:		
Net Operating Loss Carryover	\$ 9,186,063	9,335,054
Less valuation allowance	(9,186,063)	(9,335,054)
Deferred tax assets, net of valuation allowance	\$ -	\$ -

The income tax provision differs from the amount of income tax determined by applying the U.S. federal income tax rate to pretax income from continuing operations for the period ended December 31, 2015 and 2014 due to the following:

	2015	2014
Book Loss	\$ -	\$(512,006)
Other	-	9,273
Stock for Services	-	-
Accrued Expense	-	127,651
Valuation allowance	-	375,082
	<u>\$ -</u>	<u>\$ -</u>

At December 31, 2015, the Company had net operating loss carry forwards of approximately \$9,186,063 that may be offset against future taxable income from the year 2012 to 2032. No tax benefit has been reported in the December 31, 2015 financial statements since the potential tax benefit is offset by a valuation allowance of the same amount.

NOTE 11. OFF-BALANCE SHEET

None.

6) Describe the Issuer's Business, Products and Services

A. a description of the issuer's business operations;

ABT Holdings, Inc. previously known as ABT Mining Co. (the "Company") was incorporated under the laws of the state of Idaho in 1957 under the original name of Abot Mining Company. The Company's legal name was changed to ABT Mining Co. Inc. with the State of Idaho on March 1, 2007. Effective August 14, 2015, the Company's legal name is now ABT Holdings, Inc. The name change was amended with the State of Idaho on August 14, 2015, per Section 53-504 of Idaho Code and by the Articles of Incorporation.

The Company's overall business strategy is to operate as a diversified holding company, which is primarily engaged in investing, acquiring, developing, managing and growing various revenue generating businesses.

The Company filed a Company Related Corporate Action Notification with FINRA to implement a 1-for-2,300 reverse split of the Company's issued and outstanding common stock (the "Reverse Stock Split") with all the fractional shares rounded to the nearest whole, as authorized at a special meeting of shareholders held on April 16, 2015. The Reverse Stock Split became effective at the opening of trading on the OTC Pink Marketplace on May 19, 2015 (the "Effective Date"). As of the Effective Date, every 2,300 shares of issued and outstanding common stock were combined into one issued share of common stock. The Company did not issue fractional shares for the Reverse Stock Split. Total cash payments made by the Company to stockholders for fractional shares were not material.

On May 27, 2015, the Company expanded its asset and business portfolio with the acquisition of a mobile app asset, known as the AutoClaim App and Autoclaim.com domain name. The AutoClaim Mobile App provides series of benefits to auto insurance claim industry at an operational and strategic level including but not limited to improving customer service, streamlining data management for effective decision making on claims, improving capital efficiency by correctly managing claims portfolio and many other benefits. At the end of the third quarter of fiscal 2016, the Company expects to launch its AutoClaim App which will allow the Company to earn recurring revenues. These revenues is expected to come from advertising rebates, commission, and/or subscription fees from accident service providers, including tow trucks, body shops, doctors, auto repair shops, windshield repair vendors, attorneys, marketing agencies, and others.

On August 11, 2015, the name of the Company was changed from ABT Mining Co. Inc. to ABT Holdings, Inc. On August 27, 2015, the Company acquired 76% of the outstanding equity of Scoobeez, Inc., a California Corporation, an "On Demand" door-to-door logistics and real-time delivery service company that primarily utilizes cars along with scooters and motorcycles to facilitate "Same Day" deliveries. The Company issued convertible notes in an aggregate amount of \$1,200,000, and paid \$96,000 in cash, for a total purchase price of \$1,296,000.

On September 28, 2015, the Company decided not to engage in the exploration, discovery, and production of precious and semi-precious metals and metal properties. The Company rescinded its option agreement on its Aztlan 8 B mining claim in Nayarit, Mexico. The Company is no longer involved in any mining activities.

The Company's executive office is located at 396 S. Pasadena Avenue, Pasadena, CA 91101. The Company's telephone number is (818)-302-0100.

Legal Names, Organizations, Jurisdictions of Organization and Organizational Identification

Numbers The table below describes the full and exact legal name as it appears in each respective certificate or articles of incorporation, limited liability membership agreement or similar organizational document, in each case as amended to date, the type of organization, the jurisdiction of organization (or formation, as applicable), and the organizational identification number of each related companies are as follows:

Name of Related Business	Type of Organization	Jurisdiction of Organization/Formation	Organizational Identification Number
Scoobeez	Corporation	California	C3713413
Scoobeez Global, Inc.	Corporation	Idaho	C206793
Scoobur LLC	LLC	California	C2967349
IScootRental, LLC ⁽¹⁾	LLC	Nevada	E0524822014-1

As a result of settlement in January 22, 2016, Company's ownership interest in Scoobeez and Related business subsidiaries has increased to 89.41%.

⁽¹⁾ On October 7, 2016, the Company decided to dissolve the Nevada limited liability company.

Acquisitions of Equity Interests or Assets

The Company has acquired the equity interests of another entity or substantially all the assets of another entity within the past five (5) years:

Date of Acquisition	Description of Acquisition
05/27/15	AutoClaim App/Domain
08/07/15	Scoobeez Global, Inc.
08/27/15	Scoobeez
08/27/15	Scoobur LLC
08/27/15	IScootRental, LLC

Intellectual Property

Set forth below is a list of all copyrights, patents and trademarks and other intellectual property owned or used, or hereafter adopted, held or used, by the Company and its subsidiaries:

Company Name	Copyrights	Filing Date	Status	Registration No.
Scoobeez	Word Mark	10/20/2014	Current/Live	4759570
Scoobeez	Word Mark	03/17/2014	Dead	-
Scoobeez/Scoobur	scoobeez.com	10/20/2014	Live/Registered	86429104
ABT Holdings, Inc	Carwash On Demand	02/16/2016	Live/Office Action	86909435
ABT Holdings, Inc.	Carwash Anywhere	02/16/2016	Live/Office Action	86909437
ABT Holdings, Inc.	Locksmith On Demand	02/16/2016	Live/Office Action	86909483
ABT Holdings, Inc.	Don't Drive Without It	02/16/2016	Live/Allowed	86909446

Any encroachment upon the company's proprietary information, including the unauthorized use of its brand name or trademarks, the use of a similar name by a competing company or a lawsuit initiated either by our Company or against our Company for infringement upon proprietary information or improper use of a trademark, may affect our ability to create brand name recognition, cause customer confusion and/or have a detrimental effect on its business due to the cost of defending any potential litigation related to infringement. Litigation or proceedings before the U.S. or International Patent and Trademark Offices may be necessary in the future to enforce our intellectual property rights, to protect our trademarks, trade secrets and domain name and/or to determine the validity and scope of the proprietary rights of others. Any such

litigation or adverse proceeding could result in substantial costs and diversion of resources and could seriously harm our business operations and/or results of operations.

Reverse Split

The Company filed a Company Related Corporate Action Notification with FINRA to implement a 1-for-2,300 reverse split of the Company's issued and outstanding common stock (the "Reverse Stock Split") with all the fractional shares rounded to the nearest whole, as authorized at a special meeting of shareholder held on April 16, 2015. The Reverse Stock Split became effective at the opening of trading on the OTC Pink Marketplace on May 19, 2015 (the "Effective Date"). As of the Effective Date, every 2,300 shares of issued and outstanding common stock were combined into one issued share of common stock. The Company did not issue any fractional shares for the Reverse Stock Split. Total cash payments made by the Company to stockholders of fractional shares was not material.

Government Regulations

To the best of its knowledge, there are currently no known existing or probable government regulations that may adversely affect the Company's business, as the company operates in the online sector, specifically related to cellular phone applications, as well as product delivery services. However, if the regulations related to cellular phone applications and software or product delivery services change or become regulated by a federal or state agency, it could affect the amount of revenue generated by our Company, as we may need to use revenue or working capital to comply with any new regulations.

The Company will be subject to local and international laws and regulations that relate directly or indirectly to its operations, such as the Securities Act of 1933, the Securities and Exchange Act of 1934, and the Idaho Corporations Act. It will also be subject to common business and tax rules and regulations pertaining to the operation of its business, such as the United States Internal Revenue Tax Code, and the Idaho State Tax Code. The Company will also be subject to proprietary regulations such as United States Trademark and Patent Law as it applies to the intellectual property of third parties. The Company believes that the effects of existing or probable governmental regulations will be additional responsibilities of the management of the Company to ensure that the Company is in compliance with securities regulations as they apply to the Company's products as well as ensuring that the company does not infringe on any proprietary rights of others with respect to its products. The Company will also need to maintain accurate financial records in order to remain compliant with securities regulations as well as any corporate tax liability it incurs.

Employees

As of the date of this registration, the Company has 198 full-time employees. The Company has 2,169 full time and part-time employees. The median age of employees is 34.

There are currently no employment agreements with our officers and directors, and although the Company does not believe this will occur, our officers and directors may choose to terminate their employment at any time. The Company's activities are managed by the Company's Directors and Officers.

The officers of the company have the same powers and duties with respect to the management of the business affairs for the Company and the oversight of the day-to-day management operations for the Company as officers of a business would have. They perform such other reasonable duties (taking into consideration the person's position in the Company) as may be prescribed by the Board of Directors of the Company from time to time. They are obligated to use best efforts to serve the Company faithfully and promote its best interests and shall devote all his or her business time, attention and services to the faithful and competent discharge of such duties.

B. Date and State (or Jurisdiction) of Incorporation:

Date of Incorporation: 11 Feb 1957

Jurisdiction of Incorporation: Idaho

C. the issuer's primary and secondary SIC Codes;

D. the issuer's fiscal year end date;
December 31

E. principal products or services, and their markets;

Business Segments

Currently, the Company's main businesses are divided into two main segments:

AutoClaim App – Mobile Accident Documentation Software

AutoClaim is a free mobile app that enables users to document vehicle accidents and manage the insurance claim process while giving them access to accident-related service providers. AutoClaim also provides users with non-accident and accident-related discounts and offers (collectively known as deals) for automobile-related products and services.

AutoClaim Mobile App provides series of benefits to auto insurance claim industry at an operational and strategic level including but not limited to improving customer service, streamlining data management for effective decision making on claims, improving capital efficiency by correctly managing claims portfolio and many other benefits.

AutoClaim intends to generate revenues from:

- Accident vendor referral services, through listings of accident service providers
- Automobile-related discounts and deals from local, regional, and national vendors and service providers
- User-data-based deals (weather-related, extended warranty, insurance, car lease or purchase) from local, regional, and national vendors
- Customized white label mobile accident documentation systems for insurance companies, municipalities, governments and enterprises with large fleet vehicles
- Data warehousing and management

The auto accident market represents an opportunity for providing mobile accident documentation connectivity to insurance carriers, auto accident-related vendors, and vehicle maintenance providers. Its key features include:

- A step-by-step guide and checklist for documenting an auto accident.
- A step-by-step guide and checklist for submitting an insurance claim.
- A comprehensive accident follow-up-management platform.
- Connectivity to insurance carriers.
- A claims tracking system.

Access to a wide range of accident service providers and vendors — including vehicle repair shops, chiropractors, attorneys, and others — within the accident vicinity and in the home base of users to assist them through the claim process.

AutoClaim App Development

The AutoClaim App (the "App") was completed in June 2016. The completion included but not limited to: back office reporting and analytics, user management, listing management, permission/app management, payment integration with various merchant services, membership system for featured and advertising, iOS and Android application, and data integration – where the Company has integrated all the information with over 55,000 listings for the local deal section.

The App was submitted to Apple and Google Play in June 2016 and was approved in the month of July 2016. The soft launch of the App was successfully completed in July 2016 as the App was placed in the Apple and Google Play for beta testers with limited access and can be downloaded by invite only. The Company is currently evaluating user experience and usability of key features of the App.

The Company is currently developing a highly interactive website for the App and preparing marketing and sales strategy. The App is expected to be officially launched to the public in the fourth quarter of fiscal 2016 and shall be available for free download from Apple Store and Google Play.

AutoClaim App Commercial Version

The commercial version of AutoClaim App can significantly reduce the time and paperwork required in expediting the insurance claim documentation process. When commercial drivers are equipped with the AutoClaim App, they can quickly and easily document all post- accident events at the scene of the accident such as instant photographic exchange of all parties' driver license & insurance, and registration documents thus eliminating information exchange errors. The App further records the time and pictures of the accident location, vehicle damage and injuries to all parties. The App will also make documents available for live viewing at the headquarters and management offices of respected companies nationwide.

For the period ending September 30, 2016, the Company has not made any sales in connection with AutoClaim App. The Company evaluated this investment and determined that there was no impairment was warranted.

Scoobeez, Inc. – On-Demand Delivery Business

Scoobeez service consists of an On Demand/One to Two Hour and Same Day/Next Day door-to-door logistics and real-time delivery service that primarily utilizes cars along with scooters and motorcycles to facilitate same day deliveries. Scoobeez generates revenues primarily when customers place an order for delivery through its website, its mobile application or one of the Company's listed phones. The Company is the majority shareholder in Scoobeez and manages its day-to-day operations.

Scoobeez currently operates in Northern and Southern California, Illinois, Texas and Nevada. Scoobeez has pre-existing contractual arrangements ("Main Contract") with on-demand mobile apps, retailers, e-tailers, logistic companies, and carriers. These entities are engaged in the business of transporting products, including groceries, food from restaurants, alcohol, and other product lines carried by supermarket chains and retail warehouses to their customers/end-users from delivery stations, sort centers, fulfillment centers, and other distribution points, including merchant locations.

Scoobeez has contract agreements with large enterprise client(s), whereby Scoobeez (also known as the Delivery Service Provider, "DSP") provides last mile logistics necessary to deliver packages to Enterprise Client's customers. Scoobeez receives fees for services which are usually directly tied to planned routes. These routes are the number of deliveries in each area that Enterprise Client plans for a single person and Vehicle for delivery on a specific shift and day and that in turn is assigned by Scoobeez to a person and Vehicle for delivery on a specific shift and day. Scoobeez trains its drivers (Delivery Associates) for approximately two full weeks consisting of in-house presentations, as well as working full-length shifts during which they perform numerous practice deliveries and dry runs. At the fulfillment centers, Scoobeez dispatchers work side by side with Enterprise Client's dispatchers in assigning work to and monitoring the Delivery Associates.

For On Demand/One to Two Hour Delivery, each Delivery Associate stationed at the fulfillment centers receives a route planner slip ranging from 1 to 2-hour routes, number of the assigned packages, the sequence of deliveries, estimated transit time between deliveries, and customers' names and addresses. After finishing one window's deliveries, Delivery Associates return to the fulfillment center (or merchant location) to receive their assignments for the next delivery window. The only material variation for Delivery Associates stationed at merchant locations is that they receive their assignments via the Mobile App, instead of at the warehouse. Delivery Associates perform all the delivery jobs in their personal vehicles.

For Same Day/Next Day Delivery, each Delivery Associate usually uses Scoobeez' rented, leased or owned cargo vans. In some cases, Delivery Associate may use their personal vans. The Delivery Associates typically receives a route planner slip ranging from 6 to 10-hour routes, number of the assigned packages ranging from 80 to 120 packages, sequence of deliveries, estimated transit time between deliveries, and customers' names and addresses.

As of January 15, 2016 – Scoobeez reclassified all its Delivery Associates as W-2 employees. Delivery Associates compensation now includes overtime, double-time, an hourly reimbursement rate and tips, and employee drivers are provided with pay stubs listing the pay period, hours worked, the rate of pay, tips, and tax withholdings.

For On Demand/One to Two Hour Delivery, the Company is operating and contracting for 10 distribution points/locations at the end of September 30, 2016. These locations are San Francisco, CA, Redondo Beach, CA, Santa Monica, CA, Irvine, CA, Silver Lake, CA, San Diego, CA, Berkeley, CA, Sacramento, CA, Chicago, IL, Las Vegas, NV.

For Same Day/Next Day Delivery the Company is operating and contracting for 23 distribution points/locations at the end of September 30, 2016. These locations are Alsip, IL, Chicago, IL, Lisle, IL, Farmers Branch, TX, Garland, TX, Ft. Worth, TX, Inglewood, CA, Buena Park, CA (A), Commerce, CA, Irvine (2), CA, Riverside, CA, Hawthorne, CA, Miami (2), FL, Miami Gardens, FL, San Diego, CA, Carlsbad, CA, San Jose, CA, San Leandro, CA, San Francisco, CA, Richmond, CA and San Antonio, TX.

In some cases, Scoobeez subcontracts part or full portion of the Main Contract to a qualified Service Provider, who desires to perform services, including offering messenger, preferred delivery, and courier services. As part of the subcontract, Scoobeez often charges a Preferred Service Provider ("PSP") fee to the Service Provider in the range of Two Hundred Thousand US Dollars (\$200,000) to Three Hundred Thousand US Dollars (\$300,000) paid at the time of signing the subcontract.

Scoobeez Operating Performance for nine months ended September 30, 2016:

Shipping, Delivery Income – Scoobeez	\$20,022,616
Tips Income	3,788,702
Total Sales	23,811,318
Cost of Revenues	20,535,183
Gross Profit	3,276,134

Discontinued Operations – Mining Asset

Prior to September 28, 2015, the Company was an exploration stage company with a focus in Nayarit, Mexico from December 11, 2011, which did not realize any revenues from its planned operations. It was primarily engaged in the acquisition, exploration and development of mineral properties.

On September 28, 2015, the Company decided not to engage in the exploration, discovery, and production of precious and semi-precious metals and metal properties. The Company rescinded its option agreement on its Aztlan 8 B mining claim in Nayarit, Mexico. The Company is no longer involved in any mining activities at this point.

7) Describe the Issuer's Facilities

Office Facility Leases

The Company has various operating lease agreements for its office facilities which expire at various dates through March 2021. The terms of the lease agreements provide for rental payments on a graduated basis. The Company can, after the initial lease term, renew its leases for an additional five years under right of first offer terms at fair value at the time of renewal. The lease agreement for the facility located at 3710 Verdugo Rd. Montrose California, has provides for an option to purchase the facility for \$1,750,000, from April 1, 2016 through January 5, 2019. The Company recognizes rent expense on a straight-line basis over the lease term.

Pursuant to the terms of one of these leases, the landlord will reimburse \$275,000 to the Company as tenant allowance for the Company's tenant improvement which is reflected within other assets on the accompanying consolidated balance sheet at December 31, 2015. As of December 31, 2015, the Company has not commenced any lease hold improvements and has not received any reimbursement.

Rental expense was \$27,600 and \$0 for the years ended December 31, 2015 and 2014, respectively.

During the year ended December 31, 2015, the Company signed two operating vehicle lease agreements for its officers, which expire at July 2017. The terms of the lease agreements provide for equal monthly lease payments of approximately \$1,800. The Company made approximately \$8,800 in lease payments for the year ended December 31, 2015.

Future minimum lease payments under the Company's operating lease agreements that have initial or remaining non-cancelable lease terms in excess of one year as of December 31, 2015 were as follows:

Year Ending December 31	Annual Rent
2016	\$154,000
2017	176,000
2018	168,000
2019	149,000
2020	130,000
2021	33,000
Total	<u>\$810,000</u>

Equipment Capital Leases

During the year ended December 31, 2105, the Company capitalized approximately \$248,000 of office equipment with a two year, interest free, monthly lease installment payment plan, which expire at various dates through 2017 and 2018. During the year ended December 31, 2105, the Company paid approximately \$18,600 of lease payment and the remaining lease obligation as of December 31, 2015, was approximately \$229,000.

Future minimum lease payments under the Company's capital lease agreements as of December 31, 2015 were as follows:

Year Ending December 31	Annual Rent
2016	\$100,000
2017	99,000
2018	31,000
Total	<u>\$230,000</u>

We do not have any policies regarding investments in real estate, securities of other forms of property.

8) Officers, Directors, and Control Persons

A. Names of Officers, Directors, and Control Persons.

A1. Shahan Ohanessian, President, Chairman, Director of ABT Holdings, Inc.

A business history of Mr. Ohanessian follows:

With more than 25 years of marketing experience at several software and business development companies, Mr. Ohanessian leads the Company with strong marketing, management and organizational skills.

Prior to joining ABT, Mr. Ohanessian lead one of the first online claims management companies in 2001. The start-up company started in one location in Southern California and grew to nationwide offices managing more than 4,000 vendors and handling 1000's of claim. Mr. Ohanessian also led online video streaming and encoding companies from start up to huge revenue.

Mr. Ohanessian studied computer science and engineering at University of Southern California (USC).

1. Full name; Shahan Ohanessian
2. Business address; 225 S Lake Ave, Suite 300, Pasadena, CA 91101 ("Pasadena Office"), and 640 Irving Avenue, Glendale, CA 91201 ("Glendale Office").
3. Employment history (which must list all previous employers for the past 5 years, positions held, responsibilities and employment dates); See Bio
4. Board memberships and other affiliations; None.
5. Compensation by the issuer; \$15,000 per month, effective July 1, 2015.
6. Number and class of the issuer's securities beneficially owned by each such person. 150,000,000 Common Shares or 89.50% of issued and outstanding, 18,400,000 Series A Preferred Stock or 92.00% of issued and outstanding.

A2. Imran Firoz, CFO, Director of ABT Holdings, Inc.

A business history of Mr. Firoz follows:

Mr. Firoz worked as the President, CEO and Director of the Company from December, Dec 2011 to May, 2015. Effective May, 2015, Mr. Firoz is the CFO and Director of the Company. Firoz has a proven track record in the areas of investment banking, strategic planning & corporate development, M&A, financial restructuring and risk management. He has been responsible for guiding due diligence efforts, implementing financial controls, putting in practice compliance guidelines and planning disaster recovery strategy in early stage and growth companies.

From February 2014 to date, Mr. Firoz is a Managing Director of Match-Trade Technologies L.L.C, a financial technology company. From February 2011 to December 2011, Mr. Firoz worked as an interim CEO/CFO of XnE, Inc. From July 2007 to date, Mr. Firoz is a Managing Partner of Marque 3 LLC, a management consulting company based in Pasadena, California, where he has served as a management consultant/adviser to senior executives of several companies.

Mr. Firoz was the Chief Financial Officer of Master Capital Group Corp. from November 2004 until May 2007 where he provided financial oversight to accounting & finance department of the company and advised the Board of Directors on financial implications of business activities.

In January 2002, Mr. Firoz served on numerous transactions including as a key member of lead M&A advisory team with National Bank Financial (NBF, Canada) on the \$10 billion three-way mega gold merger of Newmont-Normandy-Franco-Nevada and during the same period he was a member of NBF's investment banking team that advised Treasurer of Hydro One on the restructuring and sale of Ontario Electricity Financial Corporation debt of \$2.9 billion in the Canadian public debt markets.

Mr. Firoz started his career as a Chemical Engineer with Tata Chemicals Limited in December 1994 until September 1997, where he led several cross functional teams to manage commissioning activities, plant operations and other technical projects for Ammonia Plant. From October 1997 to July 1999, Mr. Firoz worked as a Senior Process Engineer with Saudi Methanol Company, a subsidiary of Saudi Basic Industries Corporation (SABIC) where he was responsible for technical services and making improvement in plant safety management.

Mr. Firoz received his MBA in April 2001 from Richard Ivey School of Business, University of Western Ontario, Canada and graduated in July 1993 with Bachelor of Engineering (Chemical) from Aligarh University, India. Mr. Firoz is a Certified Financial Risk Manager from Global Association of Risk Professionals (GARP), New Jersey since January 2003. Mr. Firoz is 44 years old.

1. Full name; Imran Firoz
2. Business address; 225 S Lake Avenue, Suite 300, Pasadena, CA 91101
3. Employment history (which must list all previous employers for the past 5 years, positions held, responsibilities and employment dates); See Bio
4. Board memberships and other affiliations; Financial Risk Manager (FRM), Global Association of Risk Professionals (GARP).
5. Compensation by the issuer; \$15,000 per month, effective July 1, 2015.
6. Number and class of the issuer's securities beneficially owned by each such person. 282,609 Common Shares or 0.17% of issued and outstanding, 1,600,000 Series A Preferred Stock or 8.00% of issued and outstanding.

B. Legal/Disciplinary History. Please identify whether any of the foregoing persons have, in the last five years, been the subject of:

B1: Shahan Ohanessian

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses); **None**
2. The entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, or banking activities; **None**
3. A finding or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, or a state securities regulator of a violation of federal or state securities or commodities law, which finding or judgment has not been reversed, suspended, or vacated; **None** or
4. The entry of an order by a self-regulatory organization that permanently or temporarily barred suspended or otherwise limited such person's involvement in any type of business or securities activities. **None**

B2: Imran Firoz

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses); **None**
2. The entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, or banking activities; **None**
3. A finding or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, or a state securities regulator of a violation of federal or state securities or commodities law, which finding or judgment has not been reversed, suspended, or vacated; **None** or
4. The entry of an order by a self-regulatory organization that permanently or temporarily barred suspended or otherwise limited such person's involvement in any type of business or securities activities. **None**

C. Beneficial Shareholders. Provide a list of the name, address and shareholdings or the percentage of shares owned by all persons beneficially owning more than ten percent (10%) of any class of the issuer's equity securities. If any of the beneficial shareholders are corporate shareholders, provide the name and address of the person(s) owning or controlling such corporate shareholders and the resident agents of the corporate shareholders.

Name & Address ⁽¹⁾	Number of Shares Beneficially Owned	Class	Percentage of Class ⁽²⁾
Shahan Ohanessian, President	150,000,000	Common	89.50%
Imran Firoz, CFO	282,609	Common	00.17%
All Directors & Officers	150,282,609	Common	89.67%

⁽¹⁾ Unless noted otherwise, the address for all persons listed is c/o the Company at 396 S Pasadena Avenue, Pasadena, CA 91105.

⁽²⁾ The above percentages are based on 167,599,137 shares of common stock outstanding as of June 30, 2016.

Name & Address ⁽³⁾	Number of Shares Beneficially Owned	Class	Percentage of Class ⁽⁴⁾
Shahan Ohanessian, President	18,400,000	Preferred	92.00%
Imran Firoz, CFO	1,600,000	Preferred	8.00%
All Directors & Officers	20,000,000	Preferred	100.00%

⁽³⁾ Unless noted otherwise, the address for all persons listed is c/o the Company at 396 S Pasadena Avenue, Pasadena, CA 91105.

⁽⁴⁾ The above percentages are based on 20,000,000 shares of Series A preferred stock outstanding as of June 30, 2016.

9) Third Party Providers

LEGAL COUNSEL

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ACCOUNTANT OR AUDITOR

Auditor – ABT & Scoobeez**DBBMCKENNON**

Russ Boyer
CEO, President, Director
Certified Public Accountants /
Registered Firm - PCAOB
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Accountant – Scoobeez**Uribe Bookkeeping Solutions LLC**

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IR & Marketing CONSULTANT

N/A

OTHER ADVISOR

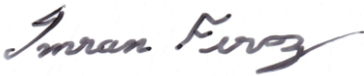
N/A

10) Issuer Certification

I, Imran Firoz, certify that:

1. I have reviewed this annual disclosure statement of ABT Holdings, Inc.;
2. Based on my knowledge, this disclosure statement 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 disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

Date: October 31, 2016



(IMRAN FIROZ)

Chief Financial Officer, Director



ABT Holdings, Inc.

EXHIBIT A – MATERIAL CONTRACTS

PURCHASE AGREEMENT

This PURCHASE AGREEMENT (this "Agreement") is made and entered into as of August 24, 2015 by and among ABT Holdings, Inc. formerly known as ABT Mining Co. Inc., an Idaho corporation (the "Company"), Benjamin Art and Grigori Sedrakyan (collectively known as the "Member Shareholders" or "Sellers"), individuals residing in Glendale, California.

WHEREAS, Member Shareholders, on a fully diluted basis, collectively and directly own 100% of all issued and outstanding equity and membership interests ("Company Shares") in following entities - Scoobeez, a California Corporation, Scoobur LLC, a California Limited Liability Company, I Scooter Rental LLC, a Nevada Corporation, and Scoobeez Global, Inc., an Idaho Corporation (collectively known as "Scoobeez");

WHEREAS, Sellers desire to sell, and the Company desires to purchase, free and clear of any and all liens (as defined herein), an aggregate of 76.00% of Company Shares in Scoobeez (Schedule II) for an aggregate purchase price of \$1,296,000 (Schedule I), as set forth herein; and

NOW, THEREFORE, in consideration of the foregoing premises and the covenants, agreements and representations and warranties contained herein, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

ARTICLE I

PURCHASE AND SALE; CLOSING

Section 1.1 Purchase and Sale. Upon the terms and subject to the conditions of this Agreement, Sellers agree to sell, convey, assign, transfer and deliver to the Company, and the Company agrees to purchase from Sellers, 76.00% Company Shares (the "Purchased Shares") of Scoobeez, free and clear of any and all mortgages, pledges, encumbrances, liens, security interests, options, charges, claims, deeds of trust, deeds to secure debt, title retention agreements, rights of first refusal or offer, limitations on voting rights, proxies, voting agreements, limitations on transfer or other agreements or claims of any kind or nature whatsoever (collectively, "Liens"), in such amounts set forth on Schedule I hereto in respect of each Seller.

Section 1.2 Purchase Price. Upon the terms and subject to the conditions of this Agreement, in consideration of the aforesaid sale, conveyance, assignment, transfer and delivery to the Company of the Purchased Shares, the Company shall pay to Sellers, for an aggregate amount in two convertible notes of one million and two hundred thousand dollars (\$1,200,000, the "Convertible Notes" or "Notes", Schedule I) with the first Convertible Note to be issued to Benjamin Art for seven hundred and twenty thousand dollars (\$720,000) and the second Convertible Note to be issued to Grigori Sedrakyan for four hundred and eighty thousand dollars (\$480,000), and the third cash to Grigori Sedrakyan or his nominated assignee for sixty thousand dollars (\$60,000) to be paid in 360 days as per the schedule within this document and thirty six thousand dollars (\$36,000) in cash to Sellers for a total purchase price of one million three hundred and twenty thousand (\$1,296,000). The parties hereto intend that, immediately following the Agreement, Scoobeez will be a regular subsidiary of the Company.

Section 1.3 Expenses. Except as expressly set forth in this Agreement, all fees and expenses incurred by each party hereto in connection with the matters contemplated by this Agreement shall be borne by the party incurring such fee or expense, including without limitation the fees and expenses of any investment banks, attorneys, accountants or other experts or advisors retained by such party.

Section 1.4 Closing. The consummation of the transactions contemplated by this Agreement (the "Closing") shall take place on August 27, 2015 (the "Closing Date"), provided that the obligations of the

Sellers and the Company to consummate the transactions contemplated by this Agreement shall be conditioned upon there being no injunction or other order, judgment, law, regulation, decree or ruling or other legal restraint or prohibition having been issued, enacted or promulgated by a court or other governmental authority of competent jurisdiction that would have the effect of prohibiting or preventing the consummation of the transactions contemplated hereunder.

Section 1.5 Closing Delivery.

(a) At or prior to the Closing Date, in accordance with Section 1.1 hereof, each Seller shall deliver or cause to be delivered to the Company, at an address to be designated in writing by the Company, the certificates representing the Purchased Shares to be purchased on the Closing Date as set forth on Schedule I hereto in respect of each Seller, duly and validly endorsed or accompanied by stock powers duly and validly executed in blank and sufficient to convey to the Company good, valid and marketable title in and to such Purchased Shares, free and clear of any and all Liens.

(b) On the Closing Date, upon confirmation from the Company that all documents have been delivered in accordance with Section 1.1 and Section 1.5(a) hereof, the Company shall deliver or cause to be delivered to Sellers the cash amounts not later than thirty days from the date of this Agreement set forth on Schedule I hereto in respect of each Seller, by wire transfer of available funds to such accounts, on behalf of Sellers, has specified in writing prior to such Closing Date.

(c) Each party hereto further agrees to execute and deliver such other instruments as shall be reasonably requested by a party hereto to consummate the transactions contemplated by this Agreement.

ARTICLE II

COVENANTS

Section 2.1 Public Announcement; Public Filings.

(a) Upon execution of this Agreement, the Company shall issue a press release as shall be mutually agreed by the Company and Sellers. No party hereto nor any of its respective Affiliates shall issue any press release or make any public statement relating to the transactions contemplated hereby (including, without limitation, any statement to any governmental or regulatory agency or accrediting body) that is inconsistent with, or are otherwise contrary to, the statements in the press release.

(b) Promptly following the date hereof, Sellers shall cause to be filed with the relevant State and regulatory authorities an amendment to their most recent Statement of Information, and prior to filing will provide the Company and its counsel a reasonable opportunity to review and comment upon such amendment.

Section 2.2 Confidentiality. Sellers shall not disclose and shall maintain the confidentiality of (and shall cause their respective Affiliates, directors, officers and employees to not disclose and to maintain the confidentiality of) any non-public information which relates to the business, legal or financial affairs of the Company (the "Confidential Information"). Sellers shall use at least the same degree of care to safeguard and to prevent the disclosure, publication or dissemination of the Confidential Information as they respectively employ to avoid unauthorized disclosure, publication or dissemination of their own information of a similar nature, but in no case less than reasonable care. In the event that a Seller (or any Affiliate, director, officer or employee) is requested or required (by oral question, interrogatory, request for information or documents, subpoena, civil investigative demand or similar process) to disclose any Confidential Information, Seller shall (a) notify the Company promptly so that the Company may seek a protective order or other appropriate remedy and (b) cooperate with the Company in any effort the Company undertakes to obtain a protective order or other remedy. In the event that no such protective

order or other remedy is obtained, the applicable party shall disclose to the person compelling disclosure only that portion of the Confidential Information which such party is advised by counsel is legally required and shall exercise reasonable efforts to obtain reliable assurance that confidential treatment is accorded the Confidential Information so disclosed.

ARTICLE III

REPRESENTATIONS AND WARRANTIES OF SELLERS

Each of Sellers hereby makes, severally with respect to itself or himself only and not with respect to any other such party, the following representations and warranties to the Company:

Section 3.1 Existence; Authority. Such Seller, as applicable, is duly organized, validly existing and in good standing under the laws of the jurisdiction of its organization. Such Seller, as applicable, has all requisite competence, power and authority to execute and deliver this Agreement and the Amendment, to perform its or his obligations hereunder and thereunder and to consummate the transactions contemplated hereby and thereby and has taken all necessary action to authorize the execution, delivery and performance of this Agreement and the Amendment.

Section 3.2 Enforceability. This Agreement has been duly and validly executed and delivered by such Seller, as applicable, and, upon its execution and delivery, the Amendment will be duly and validly executed and delivered by such party, and, assuming due and valid authorization, execution and delivery by the Company, this Agreement and the Amendment will constitute the legal, valid and binding obligations of such Seller, as applicable, enforceable against such person in accordance with its terms, except as such enforceability may be affected by bankruptcy, insolvency, moratorium and other similar laws relating to or affecting creditors' rights generally and general equitable principles.

Section 3.3 Ownership. Such Seller is the beneficial owner of the Purchased Shares set forth opposite its name on Schedule I hereto, free and clear of any and all Liens. Such Seller has full power and authority to transfer full legal ownership of its respective Purchased Shares to the Company, and such Seller is not required to obtain the approval of any person or governmental agency or organization to effect the sale of the Purchased Shares.

Section 3.4 Good Title Conveyed. All Purchased Shares sold by such Seller hereunder, shall be free and clear of any and all Liens and good, valid and marketable title to such Purchased Shares will effectively vest in the Company at the Closing.

Section 3.5 Absence of Litigation. There is no suit, action, investigation or proceeding pending or, to the knowledge of such Seller, as applicable, threatened against such party that could impair the ability of such Seller to perform its obligations hereunder or to consummate the transactions contemplated hereby.

Section 3.6 Other Acknowledgments.

(a) Each of Sellers hereby represents and acknowledges, severally with respect to itself or himself only and not with respect to any other such party, that it or he is a sophisticated investor and that it or he knows that the Company may have material Confidential Information concerning the Company and its condition (financial and otherwise), results of operations, businesses, properties, plans and prospects and that such information could be material to Sellers' decision to sell the Purchased Shares or otherwise materially adverse to Sellers' interests. Each of Sellers acknowledges and agrees, severally with respect to itself or himself only and not with respect to any other such party, that the Company shall have no obligation to disclose to it or him any such information and hereby waives and releases, to the fullest

extent permitted by law, any and all claims and causes of action it has or may have against the Company and their respective Affiliates, officers, directors, employees, agents and representatives based upon, relating to or arising out of nondisclosure of such information or the sale of the Purchased Shares hereunder.

(b) Each of Sellers further represents, severally with respect to itself or himself only and not with respect to any other such party, that it or he has adequate information concerning the business and financial condition of the Company to make an informed decision regarding the sale of the Purchased Shares and has, independently and without reliance upon the Company, made its or his own analysis and decision to sell the Purchased Shares. With respect to legal, tax, accounting, financial and other considerations involved in the transactions contemplated by this Agreement, including the sale of the Purchased Shares, such Seller, as applicable, is relying on the Company (or any agent or representative thereof). Such Seller, as applicable, has carefully considered and, to the extent it or he believes such discussion necessary, discussed with professional legal, tax, accounting, financial and other advisors the suitability of the transactions contemplated by this Agreement, including the sale of the Purchased Shares. Each of Sellers, acknowledges, severally with respect to itself or himself only and not with respect to any other such party, that none of the Company or any of their respective directors, officers, subsidiaries or Affiliates has made or makes any representations or warranties, whether express or implied, of any kind except as expressly set forth in this Agreement.

(c) Each of Sellers represents, severally with respect to itself only and not with respect to any other such party, that (1) the sale of the applicable Purchased Shares by such Seller (i) was privately negotiated in an independent transaction and (ii) does not violate any rules or regulations applicable to such Seller.

ARTICLE IV

REPRESENTATIONS AND WARRANTIES OF THE COMPANY

The Company makes the following representations and warranties to Sellers:

Section 4.1 Existence; Authority. The Company is a corporation duly organized, validly existing and in good standing under the laws of the State of Idaho. The Company has all requisite corporate power and authority to execute and deliver this Agreement, to perform its obligations hereunder and thereunder and to consummate the transactions contemplated hereby and thereby and has taken all necessary corporate action to authorize the execution, delivery and performance of this Agreement.

Section 4.2 Enforceability. This Agreement has been duly and validly executed and delivered by the Company and, upon its execution and delivery, and, assuming due and valid authorization, execution and delivery by Sellers, this Agreement constitute the legal, valid and binding obligations of the Company, enforceable against it in accordance with its terms, except as such enforceability may be affected by bankruptcy, insolvency, moratorium and other similar laws relating to or affecting creditors' rights generally and general equitable principles. The purchase of the Purchased Shares by the Company (i) was privately negotiated in an independent transaction and (ii) does not violate any rules or regulations applicable to the Company.

Section 4.3 Absence of Litigation. There is no suit, action, investigation or proceeding pending or, to the knowledge of the Company, threatened against such party that could impair the ability of the Company to perform its obligations hereunder or to consummate the transactions contemplated hereby.

ARTICLE V

MISCELLANEOUS

Section 5.1 Survival. Each of the representations, warranties, covenants, and agreements in this Agreement or pursuant hereto shall survive the Closing. Notwithstanding any knowledge of facts determined or determinable by any party by investigation, each party shall have the right to fully rely on the representations, warranties, covenants and agreements of the other parties contained in this Agreement or in any other documents or papers delivered in connection herewith. Each representation, warranty, covenant and agreement of the parties contained in this Agreement is independent of each other representation, warranty, covenant and agreement. Except as expressly set forth in this Agreement, no party has made any representation warranty, covenant or agreement.

Section 5.2 Notices. All notices, requests, claims, demands and other communications hereunder shall be in writing and shall be given (and shall be deemed to have been duly given if so given) by hand delivery, cable, telecopy or mail (registered or certified, postage prepaid, return receipt requested) to the respective parties hereto addressed as follows:

If to the Company:

ABT Holdings, Inc.
225 S Lake Avenue, Suite 300,
Pasadena, CA 91101
Attention: Shahan Ohanessian
President and Secretary

If to any Seller, Benjamin Art and Grigori Sedrakyan

c/o Scoobeez
640 Irving Avenue,
Glendale, CA 91201

Section 5.3 Certain Definitions. As used in this Agreement, (a) the term "Affiliate" shall have the meaning set forth in Rule 12b-2 under the Securities Exchange Act of 1934, as amended, and shall include persons who become Affiliates of any person subsequent to the date hereof; and (b) the Company, and each Seller are referred to herein individually as a "party" and collectively as "parties."

Section 5.4 Specific Performance. The Company, on the one hand, and Sellers, on the other hand, acknowledge and agree that the other would be irreparably injured by a breach of this Agreement and that money damages are an inadequate remedy for an actual or threatened breach of this Agreement. Accordingly, the parties agree to the granting of specific performance of this Agreement and injunctive or other equitable relief as a remedy for any such breach or threatened breach, without proof of actual damages, and further agree to waive any requirement for the securing or posting of any bond in connection with any such remedy. Such remedy shall not be deemed to be the exclusive remedy for a breach of this Agreement, but shall be in addition to all other remedies available at law or equity.

Section 5.5 No Waiver. Any waiver by any party hereto of a breach of any provision of this Agreement shall not operate as or be construed to be a waiver of any other breach of such provision or of any breach of any other provision of this Agreement. The failure of a party hereto to insist upon strict adherence to any term of this Agreement on one or more occasions shall not be considered a waiver or deprive that party of the right thereafter to insist upon strict adherence to that term or any other term of this Agreement.

Section 5.6 Severability. If any term, provision, covenant or restriction of this Agreement is held by a court of competent jurisdiction or other authority to be invalid or unenforceable, the remainder of the terms, provisions, covenants and restrictions of this Agreement shall remain in full force and effect and shall in no way be affected, impaired or invalidated by such holding. The parties agree that the court making any such determination of invalidity or unenforceability shall have the power to reduce the scope, duration or area of, delete specific words or phrases in, or replace any such invalid or unenforceable provision with one that is valid and enforceable and that comes closest to expressing the intention of such invalid or unenforceable provision, and this Agreement shall be enforceable as so modified after the expiration of the time within which the judgment may be appealed.

Section 5.7 Successors and Assigns. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns; provided that this Agreement (and any of the rights, interests or obligations of any party hereunder) may not be assigned by any party without the prior written consent of the other parties hereto (such consent not to be unreasonably withheld) except as set forth in Section 1.5(a). Any purported assignment of a party's rights under this Agreement in violation of the preceding sentence shall be null and void.

Section 5.8 Entire Agreement; Amendments. This Agreement (including any Schedules and Exhibits hereto) constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes all other prior agreements and understandings, both written and oral, among the parties with respect to the subject matter hereof and, except as expressly set forth herein, is not intended to confer upon any person other than the parties hereto any rights or remedies hereunder. This Agreement may be amended only by a written instrument duly executed by the parties hereto or their respective permitted successors or assigns.

Section 5.9 Headings. The section headings contained in this Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Agreement.

Section 5.10 Governing Law. This Agreement shall be governed by and construed and enforced in accordance with the laws of Idaho, without giving effect to choice of law principles thereof that would cause the application of the laws of any other jurisdiction

Section 5.11 Submission to Jurisdiction. Each of the parties irrevocably submits to the exclusive jurisdiction and service and venue in any federal or state court sitting in the State of Idaho for the purposes of any action, suit or proceeding arising out of or with respect to this Agreement. Each of the parties irrevocably and unconditionally waives any objections to the laying of venue of any action, suit or proceeding relating to this Agreement in any federal or state court sitting in the State of Idaho, and hereby further irrevocably and unconditionally waives and agrees not to plead or claim in any such court that any such action, suit or proceeding brought in any such court has been brought in an inconvenient forum. EACH OF THE PARTIES HERETO HEREBY IRREVOCABLY WAIVES THE RIGHT TO A TRIAL BY JURY.

Section 5.12 Counterparts; Facsimile. This Agreement may be executed in counterparts, including by facsimile or PDF electronic transmission, each of which shall be deemed an original, but all of which together shall constitute one and the same Agreement.

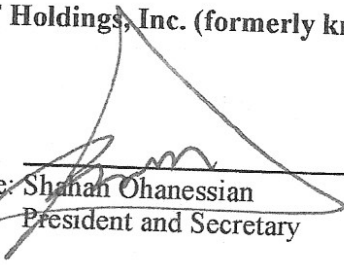
Section 5.13 Further Assurances. Upon the terms and subject to the conditions of this Agreement, each of the parties hereto agrees to execute such additional documents, to use commercially reasonable efforts to take, or cause to be taken, all actions, and to do, or cause to be done, and to assist and cooperate with the other parties in doing, all things necessary, proper or advisable to consummate or make effective, in the most expeditious manner practicable, the transactions contemplated by this Agreement.

Section 5.14 Interpretation. The parties acknowledge and agree that this Agreement has been negotiated at arm's length and among parties equally sophisticated and knowledgeable in the matters covered hereby. Accordingly, any rule of law or legal decision that would require interpretation of any ambiguities in this Agreement against the party that has drafted it is not applicable and is hereby waived.

[SIGNATURE PAGES FOLLOW]

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be duly executed as of the day and year first written above.

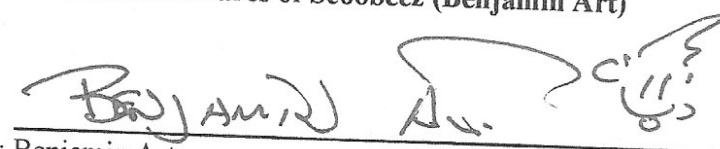
ABT Holdings, Inc. (formerly known as ABT Mining Co. Inc.)

By: 

Name: Shahan Ohanessian

Title: President and Secretary

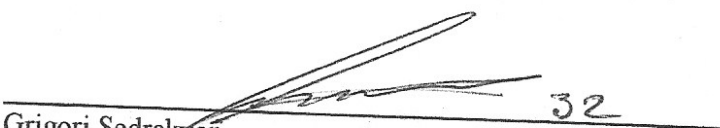
Seller of Purchased Shares of Scoobeez (Benjamin Art)

By: 

Name: Benjamin Art

Title: Owner of Scoobeez

Seller of Purchased Shares of Scoobeez (Grigori Sedrakyan)

By: 

Name: Grigori Sedrakyan

Title: Owner of Scoobeez

Schedule I

Payments to Sellers

Name of Seller	Issue Date	Convertible Note	Maturity Date
Benjamin Art	Closing Date	\$720,000	1 year anniversary
Grigori Sedrakyan	Closing Date	\$480,000	1 year anniversary
Grigori Sedrakyan or his Assignee	Closing Date	\$60,000	365 days

- I. Benjamin Art – Convertible Note, Face Value: \$720,000
- II. Grigori Sedrakyan – Convertible Note, Face Value: \$480,000
- III. Grigori Sedrakyan or his Assignee – Cash Consideration: \$60,000
- IV. Cash Consideration: The Company promises to pay to Scoobeez, a cash consideration of \$36,000 no later than 30 days from the closing date of this Agreement. Sellers have the right to convert the Note into common stock of the Company equaling the face value of the after one year anniversary of this Agreement.
- V. Conversion Rights: Further, The Holder shall have the right on or after 365 days from the date of this Note to convert all or any part of the outstanding and unpaid principal amount of this Note into fully paid and non- assessable shares of Common Stock, as such Common Stock exists on the Issue Date, or any shares of capital stock or other securities of the Borrower into which such Common Stock shall hereafter be changed or reclassified at the conversion price (the "Conversion Price") determined as provided herein (a "Conversion"); provided, however, that in no event shall the Holder be entitled to convert any portion of this Note in excess of that portion of this Note upon conversion of which the sum of (1) the number of shares of Common Stock beneficially owned by the Holder and its affiliates (other than shares of Common Stock which may be deemed beneficially owned through the ownership of the unconverted portion of the Notes or the unexercised or unconverted portion of any other security of the Borrower subject to a limitation on conversion or exercise analogous to the limitations contained herein) and (2) the number of shares of Common Stock issuable upon the conversion of the portion of this Note with respect to which the determination of this proviso is being made, would result in beneficial ownership by the Holder and its affiliates of more than 4.99% of the outstanding shares of Common Stock.

Schedule II

Share Structure after Issuance of Purchased Shares

Name of Seller	ABT's Shares and Ownership %	Benjamin's Shares and Ownership %	Grigori's Shares and Ownership %	Total
Scoobeez	76.00%	15.00%	9.00%	100.00%
Scoobur LLC	76.00%	15.00%	9.00%	100.00%
Scoobeez LLC	76.00%	15.00%	9.00%	100.00%
I Scooter Rental LLC	76.00%	15.00%	9.00%	100.00%
Scoobeez Global, Inc.	76.00%	15.00%	9.00%	100.00%

ASSET PURCHASE AGREEMENT

THIS ASSET PURCHASE AGREEMENT (the “Agreement”) is made and entered into this May 27, 2015 **by and between:**

SHAHAN OHANESSIAN (referred to hereafter as “Seller”),

AND:

ABT MINING CO., INC. a Idaho corporation (“Buyer”).

WHEREAS:

Buyer agrees to acquire under the terms specified herein the right, title, interest, and benefit of proprietary technology known as “AutoClaim App” from Seller, also known as Technology Rights; and

WHEREAS:

Buyer also agrees to acquire all powers and privileges of the AutoClaim App including but not limited to make, have made, use, or sell under patent law; to copy, adapt, distribute, display, and perform under copyright law; and to use and disclose under trade secret law, also known as Distribution Rights embodied in or comprising the AutoClaim App.; and

WHEREAS:

Buyer agrees to acquire the business model, all United States and foreign patents and patents application, all trade secrets, know-how, confidential or proprietary information, all trademarks, service marks and trade names, all market research and information, contact lists, marketing materials, business plans, notes, documents and other intellectual property rights and legal protections in every and all countries and jurisdictions owned or claimed by Seller, also known as Proprietary and Intellectual Property Rights.

NOW THEREFORE, the Parties agree to the following:

DEFINITIONS:

1. **“Business Day”** shall mean any calendar day (other than Saturday and Sunday) on which the banks in New York City, New York USA are open for and conducting business.
2. **“Reasonable Business Period”** shall mean that period of time necessary to complete any act or action that a reasonable person in the conduct of a commercial enterprise would require in the venue the act is required to be preformed, subject to unforeseen delays, TIME IS OF THE ESSENCE emphasized.
3. **“Due Diligence Period”** shall apply to the calendar period following the date that the Letter of Intent was fully executed by the parties hereto and concluding the day of the Closing.
4. **“Effective Date”** Shall mean the transaction contemplated herein shall be effective as of 12:01 a.m. on the date of Closing.

NOW, THEREFORE, in consideration of the acknowledgements, promises, mutual covenants herein and other good and valuable consideration, the receipt of which is hereby acknowledged, the parties agree as follows:

Section 1. **PURCHASE AND SALE.** Seller agrees to sell all their interest to Buyer, and Buyer agrees to purchase all the Seller's interest from Sellers subject to the terms and conditions contained herein, as follows:

(a) Buyer agrees to acquire under the terms specified herein the right, title, interest, and benefit of proprietary technology known as "AutoClaim App" from Seller, also known as Technology Rights; and

(b) Buyer also agrees to acquire all powers and privileges of the AutoClaim App including but not limited to make, have made, use, or sell under patent law; to copy, adapt, distribute, display, and perform under copyright law; and to use and disclose under trade secret law, also known as Distribution Rights embodied in or comprising the AutoClaim App.; and

(c) Buyer agrees to acquire the business model, all United States and foreign patents and patents application, all trade secrets, know-how, confidential or proprietary information, all trademarks, service marks and trade names, all market research and information, contact lists, marketing materials, business plans, notes, documents and other intellectual property rights and legal protections in every and all countries and jurisdictions owned or claimed by Seller, also known as Proprietary and Intellectual Property Rights.

Section 2. **PURCHASE PRICE.** Buyer agrees to pay to Seller the following for the Assets known collectively as AutoClaim App:

Buyer shall issue to Seller or his nominees Eighteen Million Four Hundred Thousand (18,400,000) shares of Series A Preferred Stock of Buyer with a 1 for 100 conversion and a 1 for 10,000 voting right representing 92% of the issued and outstanding Series A Preferred Stock.

Section 3. **CLOSING.**

3.1 Date of Closing. The closing of the transaction (the Closing) shall be held at Irvine, California or such other place as the parties may agree on or before May 27, 2015 subject to any extension by section 3.2 below. At the Closing, Sellers shall assign and transfer to Buyer evidence of ownership in Seller, right and title to all assets, and all equity in Seller free and clear of all liens and encumbrances. Buyer shall provide all stock certificates in proper format subject to the terms of this agreement.

3.2 Extension of Closing. Notwithstanding the provisions of Section 3.1 to the contrary, Buyer shall be entitled to an extension of the Closing date of up to Fifteen (15) days.

3.3 Effective Date Cooperation. The parties acknowledge that from the date of the Letter of Intent through the Closing and after the Effective Date, cash may be received by one party but belong to another party and/or trade payables and receivables may be paid by one party yet be the responsibility of another party. The parties agree to cooperate, document on the running accounting statement any such monies, credits and/or debits, and give the non-receiving party notice, within fifteen (15) days, of receipt of any post Effective Date cash or accrual of any trade payables by a party for which payment is due to or from a party. Upon such reconciliation, either party owing money to another party shall pay the amount owed within fifteen (15) days of said reconciliation.

Section 4. REPRESENTATIONS AND WARRANTIES OF SELLER

In order to induce the Buyer to enter into this Agreement and the transactions contemplated hereby, Sellers, hereby represent and warrant to the Buyer as follows:

4.1 Authority. Sellers have full power and authority to enter into and perform their obligations under this Agreement. This Agreement constitutes, and all assignments, agreements and other instruments and documents to be executed and delivered by Sellers in connection with this Agreement will constitute, Seller's legal, valid and binding obligations, enforceable against Sellers in accordance with their respective terms.

4.2 Ownership. Seller is the true and lawful beneficial and record owner/managers of all of Seller and Seller has good and marketable title thereto, free and clear of claims, pledges, liens, security interests, charges or other encumbrances. Seller has full right and power and authority to sell, transfer and deliver title. Upon delivery of the Preferred and Common shares at Closing as contemplated in this Agreement, Seller will transfer to the Buyer valid and marketable title thereto.

4.3 Financial Statements. Other than as set forth and as disclosed herein Seller makes no representations regarding the financial conditions, business or affairs of Seller.

4.4 No Subsidiaries. Seller does not own, either directly or indirectly, or have any investment in, own, or otherwise control, any corporation or other entity, or is a party to any partnership agreement, joint venture, or similar agreement.

4.5 Other Business Names. Seller and their predecessors and any companies acquired by or merged into them have not used any other business names in the past calendar year.

4.6 Sites. Seller has complied in all material respects with all municipal, state and federal statutes, ordinances, rules and regulations applicable to its respective business, included but not limited to, zoning, building, environmental and occupational, safety and health regulations.

4.7 Leases. Seller is not in default under any lease or subject to obtaining neither necessary consent nor will they be in default as a result of the execution of this Agreement or closing of the transactions contemplated hereby.

4.8 Tangible Personal Property. Seller is not in default under any such equipment leases and is not aware of any fact which, with notice and/or passage of time, would constitute such a default.

4.9 Intangible Personal Property. Seller has not received written notice of any claims or demands with respect to items of intangible personal property, and to Seller's best knowledge, there are no claims or demands against Seller with respect to any of such items of intangible personal property. No proceedings have been instituted, or are pending against Seller, or to the knowledge of Seller, have been threatened against Seller to challenge the rights of Seller with respect to any such assets. Seller has not received written notice of any claims or demands relating to their right to use all trade names, trade secrets, or customer lists which they have used or which they are now using in connection with the business transacted by Seller. Seller has the unrestricted right to use, free from any rights or claims of others, all trade names, trade secrets, and customer lists which it has used or which it is now using in connection with its business.

4.10 Assets and Inventory. As of the Effective Date, Seller will have good and marketable title in and to all of its assets and inventory, which is or will be free and clear of any security interests, consignments, liens, judgments, encumbrances, restrictions, or claims of any kind, other than as expressly provided in this Agreement.

4.11 Current Employees and Employment Practices. Seller represents that all employees of Seller are employees at will. No employment discrimination or unfair labor practice, charge or complaint against Seller has been filed, nor to the knowledge of Seller, is threatened to be filed with any court, agency or other entity having jurisdiction over Seller. To the knowledge of Seller, Seller has not been threatened by any former employee with any suit alleging wrongful termination or other discriminatory wrongful or tortious conduct in connection with the employment relationship. None of the employees of Seller are represented by any labor organization or to the knowledge of Seller is there currently any union organizing activities with respect to such employees, nor has there been any such organizing activity within the past one (1) year. Seller has not engaged in any collective bargaining or similar agreement with any labor organization.

4.12 Insurance. Seller shall deliver prior to closing original or copies of any and all insurance policies which Seller has in effect covering itself or its employees, officers or directors, inventory, and equipment. Seller has had general liability insurance policies in full force and effect from the date Seller was formed through the Effective Date as part of the coverage afforded under a policy written to Seller.

4.13 Compliance with Applicable Laws. Seller represents that Seller is in compliance in all material respects with all federal, state, county, municipal, and governmental agency, laws, ordinances, rules, regulations, judgments, orders or decrees applicable to the conduct of its business or to the assets owned, used, or occupied by Seller, and have not received notice or advice to the contrary. Neither this Agreement nor the consummation of the transactions contemplated herein will (a) violate an order, writ, injunction, statute, rule or regulation applicable to Seller or (b) require the consent, approval, authorization or permission of or the filing with or the notification of any federal, state, local or foreign government agency except that necessary to comply with the laws rules and regulations of the State of Arizona, and the United States.

4.14 Environmental Compliance.

Seller represents that:

(a) Seller is not in violation of any federal, state or local laws, statutes, codes, ordinances, rules, regulations, permits or orders relating to or addressing the environment, health, waste or safety (collectively, "Environmental Laws"), which shall include, but not be limited to, the use, handling or disposal of the record keeping, notification and recording requirements respecting any pollutant, hazardous substance, radioactive substance, toxic substance, solid waste, hazardous waste, medical waste, radioactive waste, special waste, petroleum or petroleum derived substance or waste, asbestos, or any hazardous or toxic constituent thereof (collectively "Hazardous Substance") or work place or worker safety and health, nor have they received any written notices alleging that they are in violation of any such Environmental Laws; nor are they subject to any administrative or judicial proceeding alleging any violation of any such Environmental Laws, federal, state or local laws, statutes, codes, ordinances, rules, regulations, permits relating to the environment, health, medical waste or safety.

(b) There is no pending lawsuit or administrative proceeding or, to Seller's knowledge, threatened claim alleging that Seller is liable under any Environmental Law, including, without limitation, any Environmental Law related to the on-site or off-site disposal of Hazardous Substances. Seller has not received written notice from any person, including but not limited to any federal, state, or local governmental agency, alleging that Seller is liable under any applicable Environmental Law, including without limitation, any Environmental Law, related to the on-site or off-site disposal of Hazardous Substances.

(c) To Seller's knowledge, there have been no releases, spills or discharges of Hazardous Substances on or underneath any of the real property leased by Seller which are the responsibility of Seller, and Seller has not disposed of Hazardous Substances on, at or under such properties.

4.15 Taxes. Seller represents that no assessments or additional tax liabilities (including all federal, state and local taxes, charges, penalties and interest) have been proposed or to the best of Sellers knowledge threatened against Seller or any of its assets, and Seller has not executed any waiver of the statute of limitations on the assessment or collection of such tax liabilities. There are no federal, state or local tax liens upon any of Seller assets other than inchoate liens for taxes not yet due and payable. There is no pending, to the Sellers knowledge, threatened audits against Seller. All current tax returns for Seller have been timely filed and are complete and accurate. All returns, declarations, reports, estimates, information returns and statements ("Returns") required to be filed under any federal, state, local or foreign authority by Sellers have been filed and were in all material respects (and, as to Returns not yet due and filed on the date hereof, will be) true, complete, correct and filed on a timely basis. All taxes due and owing, or required to be withheld or collected by Sellers have been fully paid. Seller has adequate reserves to pay all taxes not yet due, including any taxes resulting from the transactions contemplated hereunder.

Except as may be required by the Internal Revenue Service (or state taxing authority) to clearly reflect the income or loss of Seller or any members of its consolidated group, Seller will not take any action or fail to take any action that could have the effect of reducing the amount of any net operating loss or other tax attribute attributable to Seller pursuant to the Code or any similar law of any other taxing jurisdiction, including, without limitation, the filing of any amended return or the reattribution of any net operating losses or similar items from Seller, or any affiliate of Seller.

4.16 Litigation. Seller represents that there are no actions, suits or proceedings pending or to their knowledge threatened against Seller which materially affect the ability of Seller to perform under this Agreement.

Section 5. LIMITATIONS ON REPRESENTATIONS AND WARRANTIES.

5.1 Limitations on Representations and Warranties. The Seller shall not be deemed to have made to Buyer any representation or warranty other than those expressly made by the Seller hereof. Without limiting the generality of the foregoing, and notwithstanding any otherwise express representations and warranties made by the Seller hereof, Seller makes no representation or warranty to Buyer with respect to:

(a) any projections, estimates, or budgets heretofore delivered to or made available to Buyer of future revenues, expenses or expenditures or future results of operations; or

(b) except as expressly covered by a representation and warranty contained in Sellers Representations hereof, any other information or documents (financial or otherwise) made available to Buyer or its counsel, accountants or advisors with respect to Seller; notwithstanding the foregoing, the Sellers shall be liable if Sellers has knowingly furnished any other information or documents to Buyer which is materially incomplete or materially false.

5.2 Due Diligence Investigation. Buyer acknowledges that:

(a) Buyer will and does have the opportunity to visit with Seller and meet with the managing representatives of Seller to discuss the business and the assets, liabilities, financial condition, cash flow and operations of the business; and all materials and information requested by Buyer shall be provided to Buyer to Buyers reasonable satisfaction.

(b) Buyer acknowledges that it will make its own independent examination, investigation, analysis and evaluation of Seller. The Seller acknowledges that the Buyer will have full and complete access to all of the books, records and assets of Seller and the opportunity to personally inspect the assets, operations and talk with the personnel employed by Seller to the extent it has desired to do so with respect to this transaction.

(c) Buyer acknowledges that it will undertake such due diligence, as time is of the essence, (including but not limited to a review of the assets, liabilities, books, records and contracts of Seller) as Buyer deems adequate, including that described above.

Section 6. **REPRESENTATIONS AND WARRANTIES OF BUYER**

In order to induce the Seller to enter into this Agreement and the transactions contemplated hereby, Buyer hereby represents and warrants to Seller as follows:

6.1 Company Organization and Authority. Buyer is a corporation formed under the State of Idaho and has full power and authority to conduct Buyer's business as now conducted and to enter into and perform Buyer's obligations under this Agreement. This Agreement constitutes, and all agreements and other instruments and documents to be executed and delivered by Buyer will constitute, Buyer's legal, valid law binding obligations, enforceable against Buyer in accordance with their respective terms.

Buyer, by Buyer's authorized representative's signature in whom authority rest to bind the Buyer hereto, has authorized the execution and delivery of this Agreement, the documents of transfer and assignment contemplated hereby and the consummation of all the transactions contemplated herein and the performance of all obligations of Buyer pursuant to this Agreement.

Section 7. **COVENANTS AND AGREEMENTS OF SELLERS AND BUYER**

7.1 Accounting; Cooperation of Parties. Buyer will assist Seller in the production of information for the preparation of financial statements and tax returns of Buyer that may become due of for which a taxing authority requires information with respect to this transaction.

Section 8. **DELIVERIES OF SELLER AT CLOSING**

The Seller shall deliver the following at the Closing:

8.1 Evidence of Ownership. Seller will deliver to the Buyer duly endorsed documents transferring ownership with respect to title of assets of Seller.

8.2 Consents and Approvals. Seller shall have obtained all consents and approvals required for the transfer of such ownership to the Buyer.

8.3 Sellers Documents. The Seller shall have caused to be delivered to Buyer, at or before Closing, the following:

(a) A list of all assets owned by Seller along with intellectual property owned by Seller being delivered to Buyer.

8.4 Other Assurances. The Seller shall have delivered to the Buyer such other and further certificates, assurances and documents as Buyer may reasonably request in order to evidence the accuracy of the representations and warranties made pursuant to Seller's Representations, the performance of covenants

and agreements to be performed by Sellers at or prior to the Closing, and the fulfillment of the conditions to Buyer's obligation.

Section 9. **DELIVERIES OF BUYER AT CLOSING**

The Buyer shall deliver the following at Closing:

9.1 Issuance of Stock Certificates. The Buyer shall issue the Preferred A and Common Stock Certificates as payment of the Purchase Price in the manner described in this Agreement.

9.2 Resolution of Board of Directors. Buyer shall deliver to the Seller the Agreed Board of Directors Resolution authorizing the acquisition of Sellers Assets and the appointment of Seller's nominees to the Board of Directors of Buyer.

9.3 Execution of Convertible Notes. The Buyer shall execute the Convertible Promissory Note in favor of Seller.

9.2 Other Assurances. The Buyer shall have delivered to the Seller such other and further certificates, assurances and documents as Sellers may reasonably request in order to evidence the accuracy of the representations and warranties made pursuant to Buyers Representations, and, the performance of covenants and agreements to be performed by Buyer at or prior to the Closing, and the fulfillment of the conditions to Seller's obligations.

Section 10. **INDEMNIFICATION**

In addition to the indemnities included elsewhere in this Agreement, the parties hereto agree to indemnify and hold each other harmless as follows:

10.1 Indemnification by Seller. The Seller agrees to indemnify and hold the Buyer harmless at all times after the date of this Agreement from, against and in respect of:

(a) Any and all loss, liability, damage or deficiency resulting from any misrepresentation, breach of warranty or non-fulfillment of any covenants or agreements on the part of the Sellers contained herein or in any certificate or document furnished by the Sellers pursuant hereto and any loss or damage resulting from any claims, litigations, actions, suits, proceedings, judgments, counsel fees, costs and expenses incident to such misrepresentation, breach or non-fulfillment.

10.2 Indemnification by the Buyer. The Buyer agrees to indemnify and hold the Sellers harmless at all times after the date of this Agreement from and against any and all loss, liability, damage or deficiency resulting from (i) any misrepresentation, breach of warranty or non-fulfillment of any covenants or agreements on the part of the Buyer contained herein or in any certificate or document furnished by the Buyer pursuant hereto and any loss or damage resulting from any claims, litigation, actions, suits, proceedings, judgments, counsel fees, costs and expenses incident to such misrepresentations, breach or non-fulfillment; and (ii) all liabilities arising out of or in connection with the operation of Seller after the Effective Date.

10.3 Third Party Claims. Should any claim be made by a person not a party to this Agreement with respect to any matter to which the foregoing indemnity relates, the party against whom such claim is asserted (the "Indemnified Party") within a reasonable period of time, shall give written notice to the other party (the "Indemnifying Party") of any such claim, and the Indemnifying Party shall thereafter defend or settle any such claim, at its sole expense, on its own behalf and with counsel of its selection. In such defense

or settlement of any claims, the Indemnified Party shall cooperate with the Indemnifying Party to the maximum extent reasonably possible. Any payment resulting from such defense or settlement, together with the total expense thereof, shall be binding on Sellers and Buyer for the purpose of this paragraph.

10.4 Settlement. Notwithstanding the foregoing, should any claim be made by a person not a party to this Agreement with respect to any matter to which the foregoing indemnity relates, the Indemnified Party, on not less than thirty (30) days' notice to the Indemnifying Party, may make settlement of such claim, and such settlement shall be binding on the Indemnifying Party and the Indemnified Party for the purpose of third party claims; provided, however, that if within said thirty (30) day period the Indemnifying Party shall have requested the Indemnified Party not to settle such claim and to deny such claim at the expense of the Indemnifying Party, the Indemnified Party will promptly comply and the Indemnifying Party shall have the right to defense on its own behalf with counsel of its selection. Any payment or settlement resulting from such claim, together with the total expense thereof, shall be binding on Seller and Purchaser for the purpose of this paragraph.

10.5 Mediation. In the event of any claim or dispute between the parties arising out of this Agreement, the parties agree to resolve any such dispute or disagreement by submitting such dispute first to mediation pursuant to the following procedures:

The parties shall mediate any dispute or disagreement upon the written demand of any party with a mediator chosen by mutual agreement of all parties in disagreement, pursuant to the following terms and conditions. In the event the parties to the mediation are unable to agree on a mediator each party shall appoint one mediator and the two appointed mediators shall appoint a third.

(a) **Best Efforts.** The parties agree to use their best efforts to resolve their dispute by mediation before proceeding to other means.

(c) **Fees and Costs.** The fees and costs of the mediation shall conform to the then current fee schedule of AMA. Fees and costs of the mediation shall be borne equally by Purchaser and the Seller and each party shall pay its own professional fees and costs regardless of the mediation decision.

Section 11. FURTHER ASSURANCES; ACCESS AND INFORMATION; CONDITIONS PRECEDENT

11.1 Further Assurances. The Seller and Buyer all hereby covenant and agree that at any time and from time to time they will promptly execute and deliver to the others such further instruments and documents and take such further action as the parties may from time to time reasonably request in order to further carry out the intent and purpose of this Agreement. Sellers and Buyer agree to execute and complete any and all Exhibits and supply any and all documentation necessary to complete the Agreement on or before Closing Date of this Agreement. Buyer and Seller agree to cooperate in the filing of applications, permits, forms, licenses, governing authority approvals, SEC filings, and any other documentation otherwise necessary to meet the Parties obligations under this Agreement and specifically the first sentence of this paragraph.

11.2 Access and Information. Buyer and its agents, attorneys, accountants and representatives have had full access to the respective properties, affairs, books, records, contracts and documents of Seller, including, without limitation, all contracts, leases, evidence of indebtedness and audit work papers of the internal auditors of the respective businesses, as Buyer has reasonably requested. Until the Closing, Buyer shall not disclose and shall cause its agents, attorneys, accountants and representatives not to disclose to any other party any confidential data or information secured, and, if the Closing does not occur as herein provided, Buyer will promptly return at Buyer's expense, all books, records and other documents and papers obtained and all copies thereof.

11.3 Conditions Precedent. The obligations of the Sellers and Buyer to consummate the transactions contemplated by this Agreement are subject to the following conditions precedent:

(a) Approval of the material terms of this Agreement by the Board of Directors of Buyer;

(b) Any regulatory SEC or other state approval.

(c) In addition to the Certificates, Buyer has all operating authority, licenses, franchises, permits, certificates, consents, rights and privileges, as are necessary or appropriate to the operation of its business as now conducted and proposed to be conducted and which the failure to possess would have a material adverse effect on the assets, operations or financial condition of Quintessence.

(d) It is mutually and collectively agreed between all parties to this Agreement that;

(1) Any measure of lapse, interruption, and or impairments of any Licenses, material trademark, service mark, copyright, trade name, or any application with respect thereto, and any paragraph of this Agreement, may at the discretion of the Buyer constitute a suspension and or termination of this entire Agreement.

(2) The parties hereto agree that the suspension and or termination of this Agreement is subject to the free will, and or right, and or obligation of either Sellers, Buyer to cure any and all lapse, interruption, and or impairments within a “reasonable business period.” This Agreement will be acknowledged as suspended, and not terminated, upon notice to all parties by the party intended to cure, together with any overt act to cure. Such notice to cure and lapse of time will constitute an adjustment of any time or calendar date period accordingly. Such notice constitutes the beginning of the “Reasonable Business Period”.

(3) Anything herein or elsewhere in this Agreement to the contrary and or notwithstanding, a failure to cure in the “Reasonable Business Period”, terminates this agreement at the option of the Buyer by operation of this section and clause, without further acts except that of notice, of any kind, to any party of this Agreement, and thereupon by operation of this paragraph terminated without future or past obligations or liability of any party.

Section 12. NATURE AND SURVIVAL OF REPRESENTATIONS

12.1 All representations, warranties, and agreements made by the Sellers in this Agreement, except as otherwise expressly stated, and shall survive the Closing and any investigation at any time made by or on behalf of the Sellers as follows:

(1) The representations, warranties and covenants contained in Sections 4.1 and 4.2 hereof shall survive forever;

(2) The representations, warranties, and covenants contained in Section 4.16 hereof shall survive for a period of six (6) months following the expiration of the relevant statute of limitations;

(3) The representations, warranties and covenants relating to all liabilities retained by Sellers or not specifically assumed by Buyer shall survive forever; and

(4) All other representations, warranties and covenants made hereunder by Sellers shall be effective for a period of twelve (12) calendar months following the Effective Date. Within said twelve calendar month period, Buyer must provide written notice to the Sellers of the breach of any representation, warranty or

covenant, pursuant to which Buyer asserts a claim stating with particularity all material facts then known to Purchaser relating to such claim.

Section 13. MISCELLANEOUS

13.1 **THIRD PARTY BENEFICIARY.** Sellers and or Buyer, and or its successors and assigns are intended to be direct third-party beneficiaries of the covenants contained in this Agreement and may enforce the same in their own respective names, as applicable.

13.2 **NOTICES; ADDRESSES.** All notices, requests, demands, and other communications hereunder shall be in writing, and shall be deemed to have been duly given if delivered or mailed, first class postage prepaid, addressed as follows:

To Sellers: Shahan Ohanessian – 225 S Lake Avenue, Suite 300 - Pasadena, CA 91101

To Buyer: ABOT Mining Co. – 301 Simplicity Avenue – Irvine, CA 92620

13.3 **Expenses.** Except as otherwise provided herein, the parties hereto shall pay all of their own expenses relating to the transactions contemplated herein this Agreement of which shall include, without limitations, the fees and expenses of their respective legal counsel and financial advisors.

13.4 **Counterparts.** This Agreement may be executed simultaneously in two or more counterparts, each shall be deemed an original, but all of which together shall constitute one and the same instrument.

13.5 **Severability.** Any provision of this Agreement which is prohibited or unenforceable in any jurisdiction, shall as to such jurisdiction, be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions hereof, and any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction.

13.6 **Assigns/Assignments.** This Agreement shall be binding upon and inure to the benefit of the parties hereto any and all successors, assigns, or other successors in interest of the Buyer, AS and the Sellers.

13.7 **Public Announcement.** No party will make any public announcements with respect to this transaction without the approval of the other parties, except as otherwise required by law, and SEC Rules and Regulations.

13.8 **Confidentiality.** Except to the extent the parties agree or are required by law to make information public, the parties agree to keep the terms of this Agreement confidential and not to disclose the contents of this Agreement to any party other than employees of a party who agree to maintain such confidentiality and the professional advisors and representatives of the parties.

13.9 **Remedies.** In the event that any party defaults or fails to perform any of the conditions or obligations of such party under this Agreement or any other agreement, document or instrument executed in connection with this Agreement, or in the event that any such party's representations or warranties contained herein or in any such other agreement, document or instrument are not true and correct as of the date hereof and as of the Closing, the other parties shall be entitled to exercise any and all rights and remedies available to them by or pursuant to this Agreement or at law or in equity, including specific performance.

13.10 **Captions.** The captions and headlines set forth in this Agreement are for convenience of reference only and shall not be constructed as part of this Agreement.

13.11 **Merger Clause.** This Agreement contains the final, complete and exclusive statement of the agreement between the parties with respect to the transactions contemplated herein and all prior or contemporaneous written or oral agreements with respect to the subject matter hereof are merged herein.

13.12 **Amendments.** No change, amendment, qualification or cancellation hereof shall be effective unless in writing and executed by all of the parties hereto by their duly authorized officers.

13.13 **Governing Law.** This Agreement shall be governed by, construed and enforced in accordance with the laws of the State of California.

13.14 **Force Majeure.** Neither party hereto shall be responsible for damages caused by the delay or failure to perform in whole or in part hereunder or noncompliance with any of the terms hereof when such delay, failure or noncompliance is caused by or results from acts of God, earthquakes, fires, floods, perils of sea, wars (declared or undeclared), terrorist acts, strikes, riots or any other causes beyond the control of the party who is in default or who is unable to comply with the terms of this Agreement, whether or not similar to those enumerated.

13.15 **Pronouns.** All pronouns and any variations thereof shall be deemed to refer to the masculine, feminine or neuter, singular or plural, as the identity of the parties require.

IN WITNESS WHEREOF, Sellers and Buyer have executed this Agreement the day and year first above written.

Shahan Ohanessian
("Seller")

/s/ Shahan Ohanessian
By: _____
Shahan Ohanessian

For ABT Mining Co., Inc.
("Buyer")

/s/ Imran Firoz
By: _____
Imran Firoz
President

ASSET PURCHASE AGREEMENT

THIS ASSET PURCHASE AGREEMENT (the “Agreement”) is made and entered into this May 27, 2015 **by and between:**

SHAHAN OHANESSIAN (referred to hereafter as “Seller”),

AND:

ABT MINING CO., INC. a Idaho corporation (“Buyer”).

WHEREAS:

Buyer agrees to acquire under the terms specified herein the right, title, interest, and benefit of proprietary technology known as “AutoClaim Domain” from Seller, also known as Technology Rights; and

WHEREAS:

Buyer also agrees to acquire all powers and privileges of the AutoClaim Domain including but not limited to make, have made, use, or sell under patent law; to copy, adapt, distribute, display, and perform under copyright law; and to use and disclose under trade secret law, also known as Distribution Rights embodied in or comprising the AutoClaim Domain.; and

WHEREAS:

Buyer agrees to acquire the business model, all United States and foreign patents and patents application, all trade secrets, know-how, confidential or proprietary information, all trademarks, service marks and trade names, all market research and information, contact lists, marketing materials, business plans, notes, documents and other intellectual property rights and legal protections in every and all countries and jurisdictions owned or claimed by Seller, also known as Proprietary and Intellectual Property Rights.

NOW THEREFORE, the Parties agree to the following:

DEFINITIONS:

1. **“Business Day”** shall mean any calendar day (other than Saturday and Sunday) on which the banks in New York City, New York USA are open for and conducting business.
2. **“Reasonable Business Period”** shall mean that period of time necessary to complete any act or action that a reasonable person in the conduct of a commercial enterprise would require in the venue the act is required to be preformed, subject to unforeseen delays, TIME IS OF THE ESSENCE emphasized.
3. **“Due Diligence Period”** shall apply to the calendar period following the date that the Letter of Intent was fully executed by the parties hereto and concluding the day of the Closing.
4. **“Effective Date”** Shall mean the transaction contemplated herein shall be effective as of 12:01 a.m. on the date of Closing.

NOW, THEREFORE, in consideration of the acknowledgements, promises, mutual covenants herein and other good and valuable consideration, the receipt of which is hereby acknowledged, the parties agree as follows:

Section 1. **PURCHASE AND SALE.** Seller agrees to sell all their interest to Buyer, and Buyer agrees to purchase all the Seller's interest from Sellers subject to the terms and conditions contained herein, as follows:

(a) Buyer agrees to acquire under the terms specified herein the right, title, interest, and benefit of proprietary technology known as "AutoClaim Domain" from Seller, also known as AutoClaim Domain Rights; and

(b) Buyer also agrees to acquire all powers and privileges of the AutoClaim Domain including but not limited to make, have made, use, or sell under patent law; to copy, adapt, distribute, display, and perform under copyright law; and to use and disclose under trade secret law, also known as Distribution Rights embodied in or comprising the AutoClaim Domain.; and

(c) Buyer agrees to acquire the business model, all United States and foreign patents and patents application, all trade secrets, know-how, confidential or proprietary information, all trademarks, service marks and trade names, all market research and information, contact lists, marketing materials, business plans, notes, documents and other intellectual property rights and legal protections in every and all countries and jurisdictions owned or claimed by Seller, also known as Proprietary and Intellectual Property Rights.

Section 2. PURCHASE PRICE. Buyer agrees to pay to Seller the following for the Assets known collectively as AutoClaim Domain:

Buyer shall issue an additional 150,000,000 shares of Buyer's common stock to Seller and/or his nominees.

Buyer shall pay Seller a total of Five Hundred Thousand Dollars (\$500,000.00) which shall be in the form of a Convertible Promissory Note for the Domain name known as www.autoclaim.com. Upon payment in full of the \$500,000.00 Seller shall convey to Buyer the right and title to the www.autoclaim.com domain name.

Section 3. **CLOSING.**

3.1 Date of Closing. The closing of the transaction (the Closing) shall be held at Irvine, California or such other place as the parties may agree on or before May 27, 2015 subject to any extension by section 3.2 below. At the Closing, Sellers shall assign and transfer to Buyer evidence of owner ship in Seller, right and title to all assets, and all equity in Seller free and clear of all liens and encumbrances. Buyer shall provide all stock certificates in proper format subject to the terms of this agreement.

3.2 Extension of Closing. Notwithstanding the provisions of Section 3.1 to the contrary, Buyer shall be entitled to an extension of the Closing date of up to Fifteen (15) days.

3.3 Effective Date Cooperation. The parties acknowledge that from the date of the Letter of Intent through the Closing and after the Effective Date, cash may be received by one party but belong to another party and/or trade payables and receivables may be paid by one party yet be the responsibility of another party. The parties agree to cooperate, document on the running accounting statement any such monies, credits and /or debits, and give the non-receiving party notice, within fifteen (15) days, of receipt of any post Effective Date cash or accrual of any trade payables by a party for which payment is due to or from a party. Upon such reconciliation, either party owing money to another party shall pay the amount owed within fifteen (15) days of said reconciliation.

Section 4. REPRESENTATIONS AND WARRANTIES OF SELLER

In order to induce the Buyer to enter into this Agreement and the transactions contemplated hereby, Sellers, hereby represent and warrant to the Buyer as follows:

4.1 Authority. Sellers have full power and authority to enter into and perform their obligations under this Agreement. This Agreement constitutes, and all assignments, agreements and other instruments and documents to be executed and delivered by Sellers in connection with this Agreement will constitute, Seller's legal, valid and binding obligations, enforceable against Sellers in accordance with their respective terms.

4.2 Ownership. Seller is the true and lawful beneficial and record owner/managers of all of Seller and Seller has good and marketable title thereto, free and clear of claims, pledges, liens, security interests, charges or other encumbrances. Seller has full right and power and authority to sell, transfer and deliver title. Upon delivery of the Preferred and Common shares at Closing as contemplated in this Agreement, Seller will transfer to the Buyer valid and marketable title thereto.

4.3 Financial Statements. Other than as set forth and as disclosed herein Seller makes no representations regarding the financial conditions, business or affairs of Seller.

4.4 No Subsidiaries. Seller does not own, either directly or indirectly, or have any investment in, own, or otherwise control, any corporation or other entity, or is a party to any partnership agreement, joint venture, or similar agreement.

4.5 Other Business Names. Seller and their predecessors and any companies acquired by or merged into them have not used any other business names in the past calendar year.

4.6 Sites. Seller has complied in all material respects with all municipal, state and federal statutes, ordinances, rules and regulations applicable to its respective business, included but not limited to, zoning, building, environmental and occupational, safety and health regulations.

4.7 Leases. Seller is not in default under any lease or subject to obtaining neither necessary consent nor will they be in default as a result of the execution of this Agreement or closing of the transactions contemplated hereby.

4.8 Tangible Personal Property. Seller is not in default under any such equipment leases and is not aware of any fact which, with notice and/or passage of time, would constitute such a default.

4.9 Intangible Personal Property. Seller has not received written notice of any claims or demands with respect to items of intangible personal property, and to Seller's best knowledge, there are no claims or demands against Seller with respect to any of such items of intangible personal property. No proceedings have been instituted, or are pending against Seller, or to the knowledge of Seller, have been threatened against Seller to challenge the rights of Seller with respect to any such assets. Seller has not received written notice of any claims or demands relating to their right to use all trade names, trade secrets, or customer lists which they have used or which they are now using in connection with the business transacted by Seller. Seller has the unrestricted right to use, free from any rights or claims of others, all trade names, trade secrets, and customer lists which it has used or which it is now using in connection with its business.

4.10 Assets and Inventory. As of the Effective Date, Seller will have good and marketable title in and to all of its assets and inventory, which is or will be free and clear of any security interests, consignments, liens, judgments, encumbrances, restrictions, or claims of any kind, other than as expressly provided in this Agreement.

4.11 Current Employees and Employment Practices. Seller represents that all employees of Seller are employees at will. No employment discrimination or unfair labor practice, charge or complaint against Seller has been filed, nor to the knowledge of Seller, is threatened to be filed with any court, agency or other entity having jurisdiction over Seller. To the knowledge of Seller, Seller has not been threatened by any former employee with any suit alleging wrongful termination or other discriminatory wrongful or tortious conduct in connection with the employment relationship. None of the employees of Seller are represented by any labor organization or to the knowledge of Seller is there currently any union organizing activities with respect to such employees, nor has there been any such organizing activity within the past one (1) year. Seller has not engaged in any collective bargaining or similar agreement with any labor organization.

4.12 Insurance. Seller shall deliver prior to closing original or copies of any and all insurance policies which Seller has in effect covering itself or its employees, officers or directors, inventory, and equipment. Seller has had general liability insurance policies in full force and effect from the date Seller was formed through the Effective Date as part of the coverage afforded under a policy written to Seller.

4.13 Compliance with Applicable Laws. Seller represents that Seller is in compliance in all material respects with all federal, state, county, municipal, and governmental agency, laws, ordinances, rules, regulations, judgments, orders or decrees applicable to the conduct of its business or to the assets owned, used, or occupied by Seller, and have not received notice or advice to the contrary. Neither this Agreement nor the consummation of the transactions contemplated herein will (a) violate an order, writ, injunction, statute, rule or regulation applicable to Seller or (b) require the consent, approval, authorization or permission of or the filing with or the notification of any federal, state, local or foreign government agency except that necessary to comply with the laws rules and regulations of the State of Arizona, and the United States.

4.14 Environmental Compliance.

Seller represents that:

(a) Seller is not in violation of any federal, state or local laws, statutes, codes, ordinances, rules, regulations, permits or orders relating to or addressing the environment, health, waste or safety (collectively, "Environmental Laws"), which shall include, but not be limited to, the use, handling or disposal of the record keeping, notification and recording requirements respecting any pollutant, hazardous substance, radioactive substance, toxic substance, solid waste, hazardous waste, medical waste, radioactive waste, special waste, petroleum or petroleum derived substance or waste, asbestos, or any hazardous or toxic constituent thereof (collectively "Hazardous Substance") or work place or worker safety and health, nor have they received any written notices alleging that they are in violation of any such Environmental Laws; nor are they subject to any administrative or judicial proceeding alleging any violation of any such Environmental Laws, federal, state or local laws, statutes, codes, ordinances, rules, regulations, permits relating to the environment, health, medical waste or safety.

(b) There is no pending lawsuit or administrative proceeding or, to Seller's knowledge, threatened claim alleging that Seller is liable under any Environmental Law, including, without limitation, any Environmental Law related to the on-site or off-site disposal of Hazardous Substances. Seller has not received written notice from any person, including but not limited to any federal, state, or local governmental agency, alleging that Seller is liable under any applicable Environmental Law, including without limitation, any Environmental Law, related to the on-site or off-site disposal of Hazardous Substances.

(c) To Seller's knowledge, there have been no releases, spills or discharges of Hazardous Substances on or underneath any of the real property leased by Seller which are the responsibility of Seller, and Seller has not disposed of Hazardous Substances on, at or under such properties.

4.15 Taxes. Seller represents that no assessments or additional tax liabilities (including all federal, state and local taxes, charges, penalties and interest) have been proposed or to the best of Sellers knowledge threatened against Seller or any of its assets, and Seller has not executed any waiver of the statute of limitations on the assessment or collection of such tax liabilities. There are no federal, state or local tax liens upon any of Seller assets other than inchoate liens for taxes not yet due and payable. There is no pending, to the Sellers knowledge, threatened audits against Seller. All current tax returns for Seller have been timely filed and are complete and accurate. All returns, declarations, reports, estimates, information returns and statements ("Returns") required to be filed under any federal, state, local or foreign authority by Sellers have been filed and were in all material respects (and, as to Returns not yet due and filed on the date hereof, will be) true, complete, correct and filed on a timely basis. All taxes due and owing, or required to be withheld or collected by Sellers have been fully paid. Seller has adequate reserves to pay all taxes not yet due, including any taxes resulting from the transactions contemplated hereunder.

Except as may be required by the Internal Revenue Service (or state taxing authority) to clearly reflect the income or loss of Seller or any members of its consolidated group, Seller will not take any action or fail to take any action that could have the effect of reducing the amount of any net operating loss or other tax attribute attributable to Seller pursuant to the Code or any similar law of any other taxing jurisdiction, including, without limitation, the filing of any amended return or the reattribution of any net operating losses or similar items from Seller, or any affiliate of Seller.

4.16 Litigation. Seller represents that there are no actions, suits or proceedings pending or to their knowledge threatened against Seller which materially affect the ability of Seller to perform under this Agreement.

Section 5. LIMITATIONS ON REPRESENTATIONS AND WARRANTIES.

5.1 Limitations on Representations and Warranties. The Seller shall not be deemed to have made to Buyer any representation or warranty other than those expressly made by the Seller hereof. Without limiting the generality of the foregoing, and notwithstanding any otherwise express representations and warranties made by the Seller hereof, Seller makes no representation or warranty to Buyer with respect to:

(a) any projections, estimates, or budgets heretofore delivered to or made available to Buyer of future revenues, expenses or expenditures or future results of operations; or

(b) except as expressly covered by a representation and warranty contained in Sellers Representations hereof, any other information or documents (financial or otherwise) made available to Buyer or its counsel, accountants or advisors with respect to Seller; notwithstanding the foregoing, the Sellers shall be liable if Sellers has knowingly furnished any other information or documents to Buyer which is materially incomplete or materially false.

5.2 Due Diligence Investigation. Buyer acknowledges that:

(a) Buyer will and does have the opportunity to visit with Seller and meet with the managing representatives of Seller to discuss the business and the assets, liabilities, financial condition, cash flow and operations of the business; and all materials and information requested by Buyer shall be provided to Buyer to Buyers reasonable satisfaction.

(b) Buyer acknowledges that it will make its own independent examination, investigation, analysis and evaluation of Seller. The Seller acknowledges that the Buyer will have full and complete access to all of the books, records and assets of Seller and the opportunity to personally inspect the assets, operations and talk with the personnel employed by Seller to the extent it has desired to do so with respect to this transaction.

(c) Buyer acknowledges that it will undertake such due diligence, as time is of the essence, (including but not limited to a review of the assets, liabilities, books, records and contracts of Seller) as Buyer deems adequate, including that described above.

Section 6. **REPRESENTATIONS AND WARRANTIES OF BUYER**

In order to induce the Seller to enter into this Agreement and the transactions contemplated hereby, Buyer hereby represents and warrants to Seller as follows:

6.1 Company Organization and Authority. Buyer is a corporation formed under the State of Idaho and has full power and authority to conduct Buyer's business as now conducted and to enter into and perform Buyer's obligations under this Agreement. This Agreement constitutes, and all agreements and other instruments and documents to be executed and delivered by Buyer will constitute, Buyer's legal, valid law binding obligations, enforceable against Buyer in accordance with their respective terms.

Buyer, by Buyer's authorized representative's signature in whom authority rest to bind the Buyer hereto, has authorized the execution and delivery of this Agreement, the documents of transfer and assignment contemplated hereby and the consummation of all the transactions contemplated herein and the performance of all obligations of Buyer pursuant to this Agreement.

Section 7. **COVENANTS AND AGREEMENTS OF SELLERS AND BUYER**

7.1 Accounting; Cooperation of Parties. Buyer will assist Seller in the production of information for the preparation of financial statements and tax returns of Buyer that may become due of for which a taxing authority requires information with respect to this transaction.

Section 8. **DELIVERIES OF SELLER AT CLOSING**

The Seller shall deliver the following at the Closing:

8.1 Evidence of Ownership. Seller will deliver to the Buyer duly endorsed documents transferring ownership with respect to title of assets of Seller.

8.2 Consents and Approvals. Seller shall have obtained all consents and approvals required for the transfer of such ownership to the Buyer.

8.3 Sellers Documents. The Seller shall have caused to be delivered to Buyer, at or before Closing, the following:

(a) A list of all assets owned by Seller along with intellectual property owned by Seller being delivered to Buyer.

8.4 Other Assurances. The Seller shall have delivered to the Buyer such other and further certificates, assurances and documents as Buyer may reasonably request in order to evidence the accuracy of the representations and warranties made pursuant to Seller's Representations, the performance of covenants

and agreements to be performed by Sellers at or prior to the Closing, and the fulfillment of the conditions to Buyer's obligation.

Section 9. **DELIVERIES OF BUYER AT CLOSING**

The Buyer shall deliver the following at Closing:

9.1 Issuance of Stock Certificates. The Buyer shall issue the Preferred A and Common Stock Certificates as payment of the Purchase Price in the manner described in this Agreement.

9.2 Resolution of Board of Directors. Buyer shall deliver to the Seller the Agreed Board of Directors Resolution authorizing the acquisition of Sellers Assets and the appointment of Seller's nominees to the Board of Directors of Buyer.

9.3 Execution of Convertible Notes. The Buyer shall execute the Convertible Promissory Note in favor of Seller.

9.2 Other Assurances. The Buyer shall have delivered to the Seller such other and further certificates, assurances and documents as Sellers may reasonably request in order to evidence the accuracy of the representations and warranties made pursuant to Buyers Representations, and, the performance of covenants and agreements to be performed by Buyer at or prior to the Closing, and the fulfillment of the conditions to Seller's obligations.

Section 10. **INDEMNIFICATION**

In addition to the indemnities included elsewhere in this Agreement, the parties hereto agree to indemnify and hold each other harmless as follows:

10.1 Indemnification by Seller. The Seller agrees to indemnify and hold the Buyer harmless at all times after the date of this Agreement from, against and in respect of:

(a) Any and all loss, liability, damage or deficiency resulting from any misrepresentation, breach of warranty or non-fulfillment of any covenants or agreements on the part of the Sellers contained herein or in any certificate or document furnished by the Sellers pursuant hereto and any loss or damage resulting from any claims, litigations, actions, suits, proceedings, judgments, counsel fees, costs and expenses incident to such misrepresentation, breach or non-fulfillment.

10.2 Indemnification by the Buyer. The Buyer agrees to indemnify and hold the Sellers harmless at all times after the date of this Agreement from and against any and all loss, liability, damage or deficiency resulting from (i) any misrepresentation, breach of warranty or non-fulfillment of any covenants or agreements on the part of the Buyer contained herein or in any certificate or document furnished by the Buyer pursuant hereto and any loss or damage resulting from any claims, litigation, actions, suits, proceedings, judgments, counsel fees, costs and expenses incident to such misrepresentations, breach or non-fulfillment; and (ii) all liabilities arising out of or in connection with the operation of Seller after the Effective Date.

10.3 Third Party Claims. Should any claim be made by a person not a party to this Agreement with respect to any matter to which the foregoing indemnity relates, the party against whom such claim is asserted (the "Indemnified Party") within a reasonable period of time, shall give written notice to the other party (the "Indemnifying Party") of any such claim, and the Indemnifying Party shall thereafter defend or settle any such claim, at its sole expense, on its own behalf and with counsel of its selection. In such defense

or settlement of any claims, the Indemnified Party shall cooperate with the Indemnifying Party to the maximum extent reasonably possible. Any payment resulting from such defense or settlement, together with the total expense thereof, shall be binding on Sellers and Buyer for the purpose of this paragraph.

10.4 Settlement. Notwithstanding the foregoing, should any claim be made by a person not a party to this Agreement with respect to any matter to which the foregoing indemnity relates, the Indemnified Party, on not less than thirty (30) days' notice to the Indemnifying Party, may make settlement of such claim, and such settlement shall be binding on the Indemnifying Party and the Indemnified Party for the purpose of third party claims; provided, however, that if within said thirty (30) day period the Indemnifying Party shall have requested the Indemnified Party not to settle such claim and to deny such claim at the expense of the Indemnifying Party, the Indemnified Party will promptly comply and the Indemnifying Party shall have the right to defense on its own behalf with counsel of its selection. Any payment or settlement resulting from such claim, together with the total expense thereof, shall be binding on Seller and Purchaser for the purpose of this paragraph.

10.5 Mediation. In the event of any claim or dispute between the parties arising out of this Agreement, the parties agree to resolve any such dispute or disagreement by submitting such dispute first to mediation pursuant to the following procedures:

The parties shall mediate any dispute or disagreement upon the written demand of any party with a mediator chosen by mutual agreement of all parties in disagreement, pursuant to the following terms and conditions. In the event the parties to the mediation are unable to agree on a mediator each party shall appoint one mediator and the two appointed mediators shall appoint a third.

(a) **Best Efforts.** The parties agree to use their best efforts to resolve their dispute by mediation before proceeding to other means.

(c) **Fees and Costs.** The fees and costs of the mediation shall conform to the then current fee schedule of AMA. Fees and costs of the mediation shall be borne equally by Purchaser and the Seller and each party shall pay its own professional fees and costs regardless of the mediation decision.

Section 11. FURTHER ASSURANCES; ACCESS AND INFORMATION; CONDITIONS PRECEDENT

11.1 Further Assurances. The Seller and Buyer all hereby covenant and agree that at any time and from time to time they will promptly execute and deliver to the others such further instruments and documents and take such further action as the parties may from time to time reasonably request in order to further carry out the intent and purpose of this Agreement. Sellers and Buyer agree to execute and complete any and all Exhibits and supply any and all documentation necessary to complete the Agreement on or before Closing Date of this Agreement. Buyer and Seller agree to cooperate in the filing of applications, permits, forms, licenses, governing authority approvals, SEC filings, and any other documentation otherwise necessary to meet the Parties obligations under this Agreement and specifically the first sentence of this paragraph.

11.2 Access and Information. Buyer and its agents, attorneys, accountants and representatives have had full access to the respective properties, affairs, books, records, contracts and documents of Seller, including, without limitation, all contracts, leases, evidence of indebtedness and audit work papers of the internal auditors of the respective businesses, as Buyer has reasonably requested. Until the Closing, Buyer shall not disclose and shall cause its agents, attorneys, accountants and representatives not to disclose to any other party any confidential data or information secured, and, if the Closing does not occur as herein provided, Buyer will promptly return at Buyer's expense, all books, records and other documents and papers obtained and all copies thereof.

11.3 Conditions Precedent. The obligations of the Sellers and Buyer to consummate the transactions contemplated by this Agreement are subject to the following conditions precedent:

(a) Approval of the material terms of this Agreement by the Board of Directors of Buyer;

(b) Any regulatory SEC or other state approval.

(c) In addition to the Certificates, Buyer has all operating authority, licenses, franchises, permits, certificates, consents, rights and privileges, as are necessary or appropriate to the operation of its business as now conducted and proposed to be conducted and which the failure to possess would have a material adverse effect on the assets, operations or financial condition of Quintessence.

(d) It is mutually and collectively agreed between all parties to this Agreement that;

(1) Any measure of lapse, interruption, and or impairments of any Licenses, material trademark, service mark, copyright, trade name, or any application with respect thereto, and any paragraph of this Agreement, may at the discretion of the Buyer constitute a suspension and or termination of this entire Agreement.

(2) The parties hereto agree that the suspension and or termination of this Agreement is subject to the free will, and or right, and or obligation of either Sellers, Buyer to cure any and all lapse, interruption, and or impairments within a “reasonable business period.” This Agreement will be acknowledged as suspended, and not terminated, upon notice to all parties by the party intended to cure, together with any overt act to cure. Such notice to cure and lapse of time will constitute an adjustment of any time or calendar date period accordingly. Such notice constitutes the beginning of the “Reasonable Business Period”.

(3) Anything herein or elsewhere in this Agreement to the contrary and or notwithstanding, a failure to cure in the “Reasonable Business Period”, terminates this agreement at the option of the Buyer by operation of this section and clause, without further acts except that of notice, of any kind, to any party of this Agreement, and thereupon by operation of this paragraph terminated without future or past obligations or liability of any party.

Section 12. NATURE AND SURVIVAL OF REPRESENTATIONS

12.1 All representations, warranties, and agreements made by the Sellers in this Agreement, except as otherwise expressly stated, and shall survive the Closing and any investigation at any time made by or on behalf of the Sellers as follows:

(1) The representations, warranties and covenants contained in Sections 4.1 and 4.2 hereof shall survive forever;

(2) The representations, warranties, and covenants contained in Section 4.16 hereof shall survive for a period of six (6) months following the expiration of the relevant statute of limitations;

(3) The representations, warranties and covenants relating to all liabilities retained by Sellers or not specifically assumed by Buyer shall survive forever; and

(4) All other representations, warranties and covenants made hereunder by Sellers shall be effective for a period of twelve (12) calendar months following the Effective Date. Within said twelve calendar month period, Buyer must provide written notice to the Sellers of the breach of any representation, warranty or

covenant, pursuant to which Buyer asserts a claim stating with particularity all material facts then known to Purchaser relating to such claim.

Section 13. **MISCELLANEOUS**

13.1 **THIRD PARTY BENEFICIARY.** Sellers and or Buyer, and or its successors and assigns are intended to be direct third-party beneficiaries of the covenants contained in this Agreement and may enforce the same in their own respective names, as applicable.

13.2 **NOTICES; ADDRESSES.** All notices, requests, demands, and other communications hereunder shall be in writing, and shall be deemed to have been duly given if delivered or mailed, first class postage prepaid, addressed as follows:

To Sellers: Shahan Ohanessian – 225 S Lake Avenue, Suite 300 - Pasadena, CA 91101

To Buyer: ABT Mining Co., Inc. – 301 Simplicity Avenue – Irvine, CA 92620

13.3 **Expenses.** Except as otherwise provided herein, the parties hereto shall pay all of their own expenses relating to the transactions contemplated herein this Agreement of which shall include, without limitations, the fees and expenses of their respective legal counsel and financial advisors.

13.4 **Counterparts.** This Agreement may be executed simultaneously in two or more counterparts, each shall be deemed an original, but all of which together shall constitute one and the same instrument.

13.5 **Severability.** Any provision of this Agreement which is prohibited or unenforceable in any jurisdiction, shall as to such jurisdiction, be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions hereof, and any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction.

13.6 **Assigns/Assignments.** This Agreement shall be binding upon and inure to the benefit of the parties hereto any and all successors, assigns, or other successors in interest of the Buyer, AS and the Sellers.

13.7 **Public Announcement.** No party will make any public announcements with respect to this transaction without the approval of the other parties, except as otherwise required by law, and SEC Rules and Regulations.

13.8 **Confidentiality.** Except to the extent the parties agree or are required by law to make information public, the parties agree to keep the terms of this Agreement confidential and not to disclose the contents of this Agreement to any party other than employees of a party who agree to maintain such confidentiality and the professional advisors and representatives of the parties.

13.9 **Remedies.** In the event that any party defaults or fails to perform any of the conditions or obligations of such party under this Agreement or any other agreement, document or instrument executed in connection with this Agreement, or in the event that any such party's representations or warranties contained herein or in any such other agreement, document or instrument are not true and correct as of the date hereof and as of the Closing, the other parties shall be entitled to exercise any and all rights and remedies available to them by or pursuant to this Agreement or at law or in equity, including specific performance.

13.10 **Captions.** The captions and headlines set forth in this Agreement are for convenience of reference only and shall not be constructed as part of this Agreement.

13.11 **Merger Clause.** This Agreement contains the final, complete and exclusive statement of the agreement between the parties with respect to the transactions contemplated herein and all prior or contemporaneous written or oral agreements with respect to the subject matter hereof are merged herein.

13.12 **Amendments.** No change, amendment, qualification or cancellation hereof shall be effective unless in writing and executed by all of the parties hereto by their duly authorized officers.

13.13 **Governing Law.** This Agreement shall be governed by, construed and enforced in accordance with the laws of the State of California.

13.14 **Force Majeure.** Neither party hereto shall be responsible for damages caused by the delay or failure to perform in whole or in part hereunder or noncompliance with any of the terms hereof when such delay, failure or noncompliance is caused by or results from acts of God, earthquakes, fires, floods, perils of sea, wars (declared or undeclared), terrorist acts, strikes, riots or any other causes beyond the control of the party who is in default or who is unable to comply with the terms of this Agreement, whether or not similar to those enumerated.

13.15 **Pronouns.** All pronouns and any variations thereof shall be deemed to refer to the masculine, feminine or neuter, singular or plural, as the identity of the parties require.

IN WITNESS WHEREOF, Sellers and Buyer have executed this Agreement the day and year first above written.

Shahan Ohanessian
("Seller")

/s/ Shahan Ohanessian

By: _____
Shahan Ohanessian

For ABT Mining, Co., Inc.
("Buyer")

/s/ Imran Firoz

By: _____
Imran Firoz
President

EXHIBIT B – ARTICLES OF INCORPORATION AND BYLAWS

By-Laws of Abot Mining Co.

ARTICLE I OFFICES

The principal office of the corporation will be located at:

ARTICLE II SHAREHOLDERS

SECTION 1: ANNUAL MEETINGS

The annual meeting of the shareholders will be held on the First day of July in each year, beginning with the year, at the hour of 3:00 o'clock p.m. for the purpose of electing Directors and for the transaction of such other business as may come before the meeting.

If the day fixed for the annual meeting is a legal holiday in the State of Idaho, such meeting will be held on the next succeeding business day. If the election of Directors is not be held on the day designated herein for any annual meeting of the shareholders, or at any adjournment thereof, the Board of Directors will cause the election to be held at a special meeting of the shareholders as soon thereafter as conveniently may be.

SECTION 2: SPECIAL MEETINGS

Special meetings of the shareholders, for any purpose or purposes, unless otherwise prescribed by statute, may be called by the Chief Executive Officer or by the Board of Directors and must be called by the Chief Executive Officer at the request of the holders if not less than one-tenth of all the outstanding shares of the corporation entitled to vote are at the meeting.

SECTION 3 PLACE OF MEETING

The Board of Directors may designate any place, either within or without the State of Idaho as the place of meeting for any annual or special meeting of shareholders. If no designation is made, the place of meeting will be the principal office of the corporation.

SECTION 4 NOTICE OF MEETING

Written or printed notice stating the place, day and hour of the meeting and, in case of a special meeting, the purpose or purposes for which the meeting is called, must be delivered not less than ten or more than fifty days before the date of the meeting, either personally or by mail, by or at the direction of the Chief Executive Officer, or the Secretary, or the officer or persons calling the meeting, to each shareholder of record entitled to vote at such meeting. If mailed, such notice will be deemed to be delivered when deposited in the United States mail, addressed to the shareholder at the Shareholder's address as it appears on the stock transfer books of the corporation, with postage thereon prepaid.

SECTION 5 QUORUM

A majority of the outstanding shares of the corporation entitled to vote, represented in person or by proxy, will constitute a quorum at a meeting of shareholders. If less than a majority of the outstanding shares are represented at a meeting, a majority of the shares so represented may adjourn the meeting from time to time without further notice. At such adjourned meeting at which a quorum must be present or represented, any business may be transacted which might have been transacted at the meeting as originally notified.

SECTION 6 PROXIES

At all meetings of shareholders, a shareholder may vote by proxy executed in writing by the shareholder or by the Shareholder's duly authorized attorney in fact. Such proxy must be filed with the Secretary of the corporation before or at the time of the meeting. No proxy will be valid after eleven months from the date of its execution, unless otherwise provided in the proxy.

SECTION 7 VOTING OF SHARE

Subject to the provisions of Section 9, each outstanding share entitled to vote will be entitled to one vote upon each matter submitted to a vote at a meeting of shareholders.

SECTION 8 INFORMAL ACTION BY SHAREHOLDER

Any action required to be taken at a meeting of the shareholders, or any other action which may be taken at a meeting of the shareholders, may be taken without a meeting of a consent in writing, setting forth the action so taken, must be signed by shareholders owning a majority of the Company's issued and outstanding common stock with respect to the subject matter thereof.

ARTICLE III BOARD OF DIRECTORS

SECTION 1 GENERAL POWERS

The business and affairs of the corporation will be managed by its Board of Directors.

SECTION 2 NUMBER, TENURE, AND QUALIFICATIONS

The number of Directors of the corporation must be at least one but not more than nine. Each director will hold office until the next annual meeting of shareholders and until the Director's successor has been elected and qualified.

SECTION 3 REGULAR MEETINGS

A regular meeting of the Board of Directors will be held without other notice than this by-law immediately after, and at the same place as, the annual meeting of shareholders. The Board of Directors may provide, by resolution, the time and place, either within or without the State of Idaho, for the holding of additional regular meetings without other notice than such resolution.

SECTION 4 SPECIAL MEETINGS

Special meetings of the Board of Directors may be called by or at the request of the Chief Executive Officer or any two Directors. The person or persons authorized to call special meetings of the Board of Directors may fix any place either within or without the State of Idaho as the place for holding any special meeting of the Board of Directors called by them.

SECTION 5 NOTICE

Notice of any special meeting must be given at least four days previously thereto by written notice delivered personally or mailed to each Director at their customary business address. If mailed, such notice will be deemed to be delivered when deposited in the United States Mail so addressed, with postage thereon prepaid. Any Director may waive notice of any meeting. The attendance of a Director at a meeting will constitute a waiver of notice of such meeting, except where a Director attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened. Neither the business to be transacted at, nor the purpose of, any regular or special meeting of the Board of Directors need be specified in the notice or waiver of notice of such meeting.

SECTION 6 QUORUM

A majority of the number of Directors fixed by Section 2 of this Article III will constitute a quorum for the transaction of business at any meeting of the Board of Directors, but if less than such majority is present at a meeting, a majority of the Directors present may adjourn the meeting from time to time without further notice.

SECTION 7 MANNER OF ACTING

The act of the majority of the Directors present at a meeting at which a quorum is present will be the act of the Board of Directors.

SECTION 8 VACANCIES

Any vacancy occurring in the Board of Directors may be filled by the affirmative vote of a majority of the remaining Directors though less than a quorum of the Board of Directors. A Director elected to fill a vacancy will be elected for the unexpired term of the predecessor in office.

SECTION 9 COMPENSATION

By resolution of the Board of Directors, the Directors may be paid their expenses, if any, for attendance at each meeting of the Board of Directors, and may be paid a fixed sum for attendance at each meeting of the

Board of Directors. No such payment may preclude any director from serving the corporation in any other capacity and receiving compensation therefore.

SECTION 10 PRESUMPTION OF ASSENT

A Director of the corporation who is present at a meeting of the Board of Directors, at which action on any corporate matter is presumed to assent to the action taken unless the Director's dissent will be entered in the minutes, of the meeting or unless the Director will file a written dissent to such action with the person acting as the Secretary of the meeting before the adjournment thereof, or will forward such dissent by registered mail to the Secretary of the corporation immediately after the adjournment of the meeting. Such right to dissent will not apply to a Director who voted in favor of such action.

SECTION 11 EXECUTIVE COMMITTEE

The Board of Directors, by resolution adopted by the majority of the Directors fixed by the by-laws, may designate a committee of not less than two Directors which committee, in absence of a resolution of the Board of Directors limiting or restricting its authority will have and may exercise all of the authority of the Board of Directors in the management of all business and affairs of the corporation, except the Executive Committee may not fill vacancies in the Board of Directors or amend these by-laws. The Board of Directors may at any time remove any member of the Executive Committee with or without cause and may terminate or in any way in its sole discretion limit or restrict the authority of the Executive Committee. The Committee will keep a record of its proceedings and report such proceedings to the Board of Directors.

ARTICLE IV OFFICERS

SECTION 1 NUMBER

The officers of the corporation will be a Chief Executive Officer, one or more Vice Presidents (the number thereof, if any, to be determined by the Board of Directors), a Secretary, and a Chief Financial Officer, each of who will be elected by the Board of Directors. Any officers may be held by the same person, including the offices of Chief Executive Officer and Secretary.

SECTION 2 ELECTION AND TERM OF OFFICE

The officers of the corporation to be elected by the Board of Directors will be elected annually by the Board of Directors at the first meeting of the Board of Directors held after each annual meeting of the shareholders. If the election of officers is not held at such meeting, such election will be held as soon thereafter as conveniently may be. Each officer will hold office until a successor has been duly elected and qualified or until the Officer's death or until the Officer has resign or has been removed in the manner hereinafter provided.

SECTION 3 REMOVAL

Any officer or agent elected or appointed by the Board of Directors may be removed by the Board of Directors, whenever in its judgment the best interests of the corporation would be served thereby, but such removal will be without prejudice to the contract rights, if any, of the person so removed. Election or appointment of an officer or agent will not of itself create contract rights.

SECTION 4 VACANCIES

A vacancy in any office because of death, resignation, removal, disqualification or otherwise, may be filled by the Board of Directors for the unexpired portion of the term.

SECTION 5 CHIEF EXECUTIVE OFFICER

The Chief Executive Officer will be the principal executive officer of the corporation and, subject to the control of the Board of Directors, will in general supervise and control all of the business and affairs of the corporation. The Chief Executive Officer, when present, will preside at all meetings of the shareholders and of the Board of Directors. The Chief Executive Officer may sign, with the Secretary or any other proper officer of the corporation thereunto authorized by the Board of Directors, certificates for shares of the corporation, and in general perform all duties incident to the office of Chief Executive Officer and such other duties as may be prescribed by the Board of Directors from time to time.

SECTION 6 THE VICE PRESIDENT

In the absence of the Chief Executive Officer or in the event of the Chief Executive Officer's death, inability or refusal to act, the Vice President (or in the event there be more than one Vice President, the Vice Presidents in the order designated at the time of their election, or in the absence of any designation, then in the order of their election) perform the duties of the Chief Executive Officer, and when so acting have all the powers of and be subject to all the restrictions upon the Chief Executive Officer. Any Vice President may sign, with the Secretary or an Assistant Secretary, certificates for shares of the corporation; and perform such other duties as from time to time may be assigned to the Vice President by the Chief Executive Officer or by the Board of Directors.

SECTION 7 THE SECRETARY

The Secretary will: (a) keep the minutes of the shareholders' and of the Board of Directors' meetings in one or more books provided for the purpose; (b) see that all notices are duly given in accordance with the provisions of these by-laws or as required by law; (c) be custodian of the corporate records and of the seal of the corporation and see that the seal of which on behalf of the corporation under its seal is duly authorized; (d) keep a register of the post office address of each shareholder furnished to the Secretary by such shareholder; (e) sign with the Chief Executive Officer, or a Vice President, certificates for shares of the corporation, the issuance of which has been authorized by resolution of the Board of Directors; (f) have general charge of the stock transfer books of the corporation; and (g) in general perform all duties incident to the office of Secretary and such other duties as from time to time may be assigned to the Secretary by the Chief Executive Officer or by the Board of Directors.

SECTION 8 THE CHIEF FINANCIAL OFFICER

The Chief Financial Officer will (a) have charge and custody of and be responsible for all funds and securities of the corporation; (b) receive and give receipts for moneys due and payable to the corporation from any source whatsoever, and deposit all such moneys in the name of the corporation in such banks, trust companies or other depositories as selected in accordance with the provisions of Article V of these by-laws; and (c) in general perform all of the duties incident to the office of the Chief Financial Officer and such other duties as from time to time may be assigned to the Chief Financial Officer by the Chief Executive Officer or by the Board of Directors.

SECTION 9 SALARIES

The salaries of the officers will be fixed from time to time by the Board of Directors and no officer may be prevented from receiving such salary by reason of the fact that the officer is also a Director of the corporation.

ARTICLE V CONTRACTS, LOANS, CHECKS, AND DEPOSITS

SECTION 1 CONTRACTS

The Board of Directors may authorize any officer or officers, agent or agents, to enter into any contract, to execute and deliver any instrument in the name of and on behalf of the corporation, and such authority may be general or confined to specific instances.

SECTION 2 LOANS

No loans may be contracted on behalf of the corporation and no evidences of indebtedness may be issued in its name unless authorized by a resolution of the Board of Directors. Such authority may be general or confined to specific instances.

SECTION 3 CHECKS, DRAFTS, ETC.

All checks, drafts, or other orders for the payment of money, notes or other evidences of indebtedness issued in the name of the corporation must be signed by such officer or officers, agent or agents, of the corporation and in such manner as from time to time determined by resolution of the Board of Directors.

SECTION 4 DEPOSITS

All funds of the corporation not otherwise employed will be deposited from time to time to the credit of the corporation in such banks, trust companies or other depositories as the Board of Directors may select.

ARTICLE VI

CERTIFICATES FOR SHARES AND THEIR TRANSFER

SECTION 1 CERTIFICATES FOR SHARES

Certificates representing shares of the corporation will be in such form as determined by the Board of Directors. Such certificates will be signed by the Chief Executive Officer or a Vice President and by the Secretary or an Assistant Secretary. All certificates for shares will be consecutively numbered or otherwise identified. The name and address of the person to whom the shares represented thereby are issued, with the number of shares and date of issue, will be entered on the stock transfer books of the corporation. All certificates surrendered to the corporation for transfer will be canceled and no certificates will be issued until the former certificate for a like number of shares has been surrendered and canceled, except that in case of a lost, destroyed or mutilated certificate, a new one may be issued therefore upon such terms and indemnity to the corporation as the Board of Directors may prescribe.

SECTION 2 TRANSFER OF SHARES

Transfer of shares of the corporation will be made only on the stock transfer books of the corporation by the holder of record thereof or by a legal representative, who must furnish proper evidence of authority to transfer, or by an attorney thereunto authorized by power of attorney duly executed and filed with the Secretary of the corporation, and on surrender for cancellation of the certificate for such shares. The person in whose name shares stand on the books of the corporation will be deemed by the corporation to be the owner thereof for all purposes.

ARTICLE VII FISCAL YEAR

The fiscal year of the corporation will begin on the first day of January and end on the 31st day of December.

ARTICLE VIII DIVIDENDS

The Board of Directors may from time to time declare, and the corporation may pay, dividends on its outstanding shares in the manner and upon the terms and conditions provided by law.

ARTICLE IX SEAL

The Board of Directors may provide a corporate seal which will be circular in form and have inscribed thereon the name of the corporation and conditions provided by law.

ARTICLE X WAIVER OF NOTICE

Whenever any notice is required to be given to any shareholder or director of the corporation under the provisions of these by-laws or under the provisions of the articles of incorporation or under the provisions of the laws of the State of Idaho, a waiver thereof in writing, signed by the person or persons entitled to such notice, whether before or after the time stated therein, will be deemed equivalent to the giving of such notice.

ARTICLE XI AMENDMENTS

These by-laws may be altered, amended or repealed and new by-laws may be adopted by majority vote of the Board of Directors at any regular or special meeting of the Board of Directors, or by a majority vote of the outstanding shares. The foregoing initial by-laws of the corporation were adopted by the Board of Directors on this day _____