ABT HOLDINGS, INC.

(OTC PINK BASIC DISCLOSURE GUIDELINES)

1) Name of the issuer and its predecessor (if any).
ABT HOLDINGS, INC. (formerly known as ABT Mining Co. INC.), hereinafter referred as the Company. On August 11, 2015, as per the resolution adopted by the Board, the Company filed an amendment, which 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.

2) Address of the issuer's principal executive offices.
Company Headquarters
225 S Lake Avenue, Suite 300,
Pasadena, CA 91101
T: +1 818.302.0100
E: ir@abtholdings.com
W: www.abtholdings.com

Scoobeez Headquarters
640 Irving Ave,
Glendale, CA 91201
T: +1 844.726.6233
E: partners@scoobeez.com
W: www.scoobeez.com

IR Contact
Corprominence, LLC

3) Security Information
Trading Symbol: ABOT

Exact title and class of securities outstanding:
As of December 31, 2015:

Common stock:

Authorized	1,200,000,000 shares
Outstanding	154,569,137 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 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.

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, which 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.

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**") and 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: [X] 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-reverse split)

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 into an agreement to issued 20,000,000 shares for an 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 $1,000,000 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**	

ABT Mining Co. (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 Nam 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 into an agreement to purchase 76% equity (the "Purchased Shares") of Scoobeez Inc., a California Corporation and its related businesses 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.

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.

5) Financial Statements

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 Liabiltity	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	$ -

(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 (Unaudited)	For the Twelve months ended December 31, 2014 (Unaudited)
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	3,574,490	-
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	1,063,113	521,294
Income (Loss) from operations	1,184,009	(521,294)
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	(1,035,018)	9,288
Net Income (loss)	$ 148,991	$ (512,006)
Loss per common share- basic	$ 0.00	$ (0.00)

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
CASH FLOWS FROM OPERATING ACTIVITIES	(Unaudited)	(Unaudited)
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	$ -	$ -

See accompanying notes to the consolidated financial statements.

ABT HOLDINGS, INC.
CONSOLIDATED STATEMENTS OF STOCKHOLDERS' DEFICIT

	Preferred Stock		Common Stock		Additional Paid-in	Common Stock	Common Stock	Accumulated	
	Shares	Amount	Shares	Amount	Capital	Receivable	Payable	Deficit	Total
Balance, December 31, 2013 (Unaudited)	**-**	**$ -**	**1,065,337,072**	**$ 104,534**	**$ 7,540,373**	**-**	**1,000,000**	**$ (8,823,048)**	**$ (178,141)**
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)	**-**	**$ -**	**1,095,337,072**	**$ 107,534**	**$ 7,549,167**	**-**	**1,000,000**	**$ (9,335,054)**	**$ (678,353)**
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)	**20,000,000**	**$ 20,000**	**154,619,137**	**$ 122,950**	**$ 9,809,563**	**-**	**1,000,000**	**$ (9,186,063)**	**$ 1,766,450**

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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' 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 into 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 into an agreement to purchase 76% equity (the "Purchased Shares") of Scoobeez Inc., a California Corporation and its related businesses 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 into (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 rise 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 businesses 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 into 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 into 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 into 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 into 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 into a definitive agreement to acquire all of the issued and outstanding common shares of Rising Star.

On May 15, 2014, the Company has entered into 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 Municipo de Toliman, 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 into an agreement to purchase 76% equity (the "Purchased Shares") of Scoobeez Inc., a California Corporation and its related businesses 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 into an agreement to purchase 76% equity (the "Purchased Shares") of Scoobeez Inc., a California Corporation and its related businesses 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 into 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 Nam 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 into an agreement to purchase 76% equity (the "Purchased Shares") of Scoobeez Inc., a California Corporation and its related businesses 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
	$ -	$ -

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.

ANNUAL REPORT

For the Fiscal Year Ended December 31, 2014

ABOT MINING CO.

Idaho	**301 Simplicity Irvine, California**	**92620**
(State or other jurisdiction of incorporation)	(Address of principal executive offices)	(Zip Code)
+1 818.302.0100	**info@abotmining.com**	**abotmining.com**
(Phone)	(Email)	(Website)

FORWARD-LOOKING STATEMENTS

This Annually 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.

ABOT MINING CO.
BALANCE SHEETS
(UNAUDITED)

	Dec 31, 2014	Dec 31, 2013
Assets:		
Current Assets		
Cash and Cash Equivalents	$ -	$ 98
Accounts Receivable	-	-
Investment	-	-
Total Current Assets	-	98
Total Assets	**$ -**	**$ 98**
Liabilities and Stockholders' Deficit:		
Current Liabilities		
Accounts payable and accrued liabilities	$ 127,651	$ 5,383
Notes pyable - current	24,114	22,857
Loan payable - related party	8,000	-
Derivative Liability	157,012	82,669
Convertible notes payable, net of discount - current	361,576	67,331
Note Payable	-	-
Total Current Liabilities	678,353	178,240
Long Term Debt-Related Party	-	-
Total Liabilities	678,353	178,240
Stockholders' Equity:		
Common Stock Yet to be Issued	1,000,000	1,000,000
Preferred Stock, Par Value $0.0001 1 share authorized		
1 share issued and outstanding respectively	-	-
Common Stock, $.0001 par value, 1,200,000,000 shares authorized,		
1,095,367,072 and 1,065,337,072 shares issued and outstanding respectively	107,534	104,534
Common Stock Subscribed	-	-
Additional Paid in Capital	7,549,167	7,540,373
Accumulated Deficit	(9,335,054)	(8,823,048)
Total Stockholders' Equity	(678,353)	(178,142)
Total Liabilities and Stockholders' Equity	**$ -**	**$ 98**

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

ABOT MINING CO.
STATEMENTS OF OPERATIONS
FOR THE YEARS ENDED DECEMBER 31,
(UNAUDITED)

	2014	2013
Revenues	**$ -**	**$ -**
Costs of Services	-	-
Gross Margin	-	-
Operating expenses:		
Payroll Expenses	120,000	152,212
Stock for Services	-	-
General and Administrative	401,295	33,445
Operating Expenses	**521,295**	**185,657**
Operating Income (Loss)	(521,295)	(185,657)
Other Income (Expenses)	16,427	-
Interest Expense	7,139	1,258
Loss from imparment of asset	-	(1,085,000)
Net Loss Before Taxes	**(512,006)**	**(1,271,915)**
Income and Franchise Tax	-	-
Net Loss	**$ (512,006)**	**$ (1,271,915)**
Loss per Share, Basic &		
Diluted	**$ (0.00)**	**$ (0.00)**

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

ABOT MINING CO.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31,
(UNAUDITED)

	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net Loss for the Period	$ (512,006)	$ (1,271,915)
Shares Issued		-
Adjustments to reconcile net loss to net cash provided by operating activities:		
Financing Cost	-	-
Common stock issued for investment	-	-
Contributed Services	-	-
Changes in Operating Assets and Liabilities		
Increase in Notes Payable	374,469	150,000
Increase (Decrease) in Accrued Expenses	125,645	(41,123)
Net Cash Used in Operating Activities	(11,893)	(1,163,038)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Mining Investment	-	1,085,000
Net cash provided by Investing Activities	-	1,085,000
CASH FLOWS FROM FINANCING ACTIVITIES:		
Cash Received for Common Stock	10,000	64,400
Proceeds from Related Party and Forgiveness	1,794	12,100
Notes Received from Officer	-	-
Net Cash Provided by Financing Activities	11,794	76,500
Net (Decrease) Increase in Cash	(98)	(1,538)
Cash at Beginning of Period	98	1,636
Cash at End of Period	$ (0)	$ 98
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for:		
Interest	$ -	$ -
Franchise and Income Taxes	$ -	$ -
SUPPLEMENTAL DISCLOSURE OF NON-CASH INVESTING AND FINANCING ACTIVITIES:		
Accounts Payable Satisfied through Contributed Capital		
and Property and Equipment	$ -	$ -

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

ABOT MINING CO.
CONSOLIDATED STATEMENTS OF STOCKHOLDERS' DEFICIT

	Preferred Stock		Common Stock		Additional Paid-in	Common Stock	Common Stock		
	Shares	Amount	Shares	Amount	Capital	Receivable	Payable	Accumulated Deficit	Total
Balance, December 31, 2012 (Unaudited)	**-**	**$ -**	**944,337,072**	**$ 92,434**	**$ 7,475,973**	**-**	**1,000,000**	**$ (7,551,133)**	**$ 1,017,274**
Common shares issued for cash	-	-	121,000,000	12,100	64,400	-	-	-	76,500
Net loss	-	-	-	-	-	-	-	(1,271,915)	(1,271,915)
Balance, December 31, 2013 (Unaudited)	**-**	**$ -**	**1,065,337,072**	**$ 104,534**	**$ 7,540,373**	**-**	**1,000,000**	**$ (8,823,048)**	**$ (178,141)**
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)	**-**	**$ -**	**1,095,337,072**	**$ 107,534**	**$ 7,549,167**	**-**	**1,000,000**	**$ (9,335,054)**	**$ (678,353)**

See accompanying notes to the consolidated financial statements.

ABT MINING CO.
NOTES TO UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED
DECEMBER 31, 2014 AND 2013

NOTE 1. NATURE OF OPERATIONS AND CONTINUANCE OF BUSINESS

ABT Mining Co. (the "Company") was incorporated under the laws of the state of Idaho in 1957.

The Company is engaged in the exploration, discovery and production of precious and semi-precious metals and metal properties. At present, Company's main area of interest is in Nayarit, Mexico.

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 has not generated any revenue in 2014 and for 2013 and has not paid any dividends in 2014 and 2013 and is unlikely to generate earnings in the immediate or foreseeable future.

The continuation of the Company as a going concern is dependent upon the continued financial support from its shareholders and other investors, 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 $9,335,054 at December 31, 2014 and had a net loss of $512,006 for the fiscal year ending December 31, 2014. These factors raise substantial doubt regarding the Company's ability to continue as a going concern.

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

S) Principles of consolidation

The consolidated financial statements include the accounts of the Company. The Company does not have any subsidiary. All intercompany accounts and transactions have been eliminated in consolidation.

T) 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.

U) 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.

V) 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.

W) 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.

X) 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.

5) Monetary assets and liabilities denominated in foreign currencies are translated using the exchange rate prevailing at the balance sheet date.
6) Non-monetary assets and liabilities denominated in foreign currencies are translated at rates of exchange in effect at the date of the transaction.
7) 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.
8) The Company has not, to the date of these financial statements, entered into derivative instruments to offset the impact of foreign currency fluctuations.

Y) 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.

Z) 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.

AA) Mineral Property Costs

The Company has been in the exploration stage company with main focus in Nayarit, Mexico from December 11, 2011 and has not yet realized any revenues from its planned operations. It is 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.

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.

The Company is expected to pay $100,000 to Rising Star Mining under the option agreement signed on December 06, 2011 (see Note 7). The Company evaluated this investment at the end of December 31, 2013 and determined that impairment was warranted at this time, and net asset value of Mining Investment was written off at $1,085,000.

BB) 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.

CC) 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, 2013, 2012 and 2011, the Company has not recognized any asset retirement obligations.

DD) 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.

EE) 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.

FF) 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, 2013 and 2012, the Company has no items that represent a comprehensive loss and, therefore, has not included a schedule of comprehensive loss in the financial statements.

GG) Recent accounting pronouncements

In June 2011, the FASB issued guidance on presentation of comprehensive income. The new guidance eliminates the current option to report other comprehensive income and its components in the statement of changes in equity. Instead, an entity will be required to present either a continuous statement of net income and other comprehensive income or in two separate but consecutive statements. The new guidance was effective for us beginning July 1, 2012 and had presentation changes only.

In May 2011, the FASB issued guidance to amend the accounting and disclosure requirements on fair value measurements. The new guidance limits the highest-and-best-use measure to nonfinancial assets, permits certain financial assets and liabilities with offsetting positions in market or counterparty credit risks to be measured at a net basis, and provides guidance on the applicability of premiums and discounts. Additionally, the new guidance expands the disclosures on Level 3 inputs by requiring quantitative disclosure of the unobservable inputs and assumptions, as well as description of the valuation processes and the sensitivity of the fair value to changes in unobservable inputs. The new guidance was effective for us beginning January 1, 2012. Other than requiring additional disclosures, there were no material impacts on our financial statements.

In January 2010, the FASB issued guidance to amend the disclosure requirements related to fair value measurements. The guidance requires the disclosure of roll forward activities on purchases, sales, issuance, and settlements of the assets and liabilities measured using significant unobservable inputs (Level 3 fair value measurements). The guidance was effective for us as of January 1, 2012. The adoption of this new guidance did not have a material impact on our financial statements.

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, 2014:

At December 31, 2012 the Company is obligated under amounts advance termed Long Term Debt for $21,598 including imputed interest at 6% to certain shareholders.

Included in Accounts Payable and Accrued Expenses is an amount owed to its officer of $271,770 for officer salary as of December 31, 2014.

In September 2012 a shareholder transferred his shares of 650,000,000 to the officer of the company.

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.

3a. Free office space used by the Company

The Company has been provided office space by Chief Executive Officer at no cost. The management determined that such cost is nominal and did not recognize the rent expense in its financial statements.

3b. Employment Agreements

In April 2012 the Company entered into 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 into 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.

NOTE 4. INVESTMENTS

The Company entered into an option agreement on December 06, 2011 (see Note 7) with Rising Star Mining, and has 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 .05 cents or $1,000,000. The balance of the investment of $500,000 is a combination of a note payable of $440,000 and cash which was paid of $60,000. The Company evaluated this investment at the end of December 31, 2013 and determined that impairment was warranted at this time, and net asset value of Mining Investment was written off at $1,085,000.

The Company has also invested $25,000 in cash with Rising Star Mining, in the fourth quarter of 2012, for the rights to receive profits on reprocessing of silver tailings and grounded ore from previous production runs. The Company has evaluated this investment and similarly determined that no impairment is warranted at December 31, 2014.

In January 2014 the Company announced that it has entered into 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 into a definitive agreement to acquire all of the issued and outstanding common shares of Rising Star.

In May 2014, the Company has entered into 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 Municipo de Toliman, 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.

NOTE 5. NOTE PAYABLE

The company is obligated under the option agreement described in Note 7 to pay $440,000 by July 1, 2012 for its interest in the Mexican property. The Company evaluated this investment at the end of December 31, 2013 and determined that impairment was warranted at this time, and net asset value of Mining Investment was written off at $1,085,000.

Officer Advances

At February 27, 2014 the Company is obligated under amounts advance termed as non-interest bearing Long Term Debt for $5,000 including to certain shareholder. Terms indicate repayment is due on February 26, 2015.

At May 16, 2014 the Company is obligated under amounts advance termed as non-interest bearing Long Term Debt for $3,000 including to certain shareholder. Terms indicate repayment is due on May 15, 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.

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.

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.

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.

Gain (loss) on Derivative Liability
The Company analyzed issuance of convertible notes 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, 2014 was $157,012 and provides a more meaningful view of our operating performance.

NOTE 6. STOCKHOLDERS' EQUITY

Preferred Stock
The Company had authorized and issued 1 share of stock, which was cancelled following actions by written consent in lieu of a meeting on September 5, 2012 pursuant to and in accordance with the provisions of the Revised Idaho State Statutes. (See Note 9: Subsequent Events).

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 .0001.

In May of 2011 the Company issued 185,000,000 shares for cash of $18,500. In June of 2012 the shares were redeemed.

In May of 2011 the Company issued 150,000,000 shares of stock for debt reduction of $150,000.

In September 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 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 December of 2011 the Company entered into an agreement to issued 20,000,000 shares for an investment described in Note 7. 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.

In December 2011 the officer of the company contributed services of $150,000.

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.

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.

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

Date	Purchaser Name	Nature of Offering (A)	Jurisdiction of Offering (B)	No. of shares offered (C)	No. of shares sold (D)	Price of shares offered/sold (E)	Trading status of the shares (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**	

NOTE 7. OPTION AGREEMENT
On December 6, 2011 the Company entered into an agreement with Rising Star Mining ("Optionor") whereby Optionor granted an option to the Company to acquire a 50% interest in certain mineral claims in Mexico, also known as Aztlan 8B. The agreement's terms indicated a payment of $150,000 within 45 days of December 6, 2011 plus $300,000 within 90 days of the agreement plus the issuance of 20,000,000 shares of the Company's common stock. The Company has advanced $60,000 of the money, terms and has stock to be issued of 20,000,000 shares.

The parties extended the agreement and terms to July 1, 2012 and have now extended it to June 30, 2013 with a payment modification resulting in a liability now owing of $100,000 on the note. The Company evaluated this investment at the end of December 31, 2013 and determined that impairment was warranted at this time, and net asset value of Mining Investment was written off at $1,085,000.

NOTE 8 – 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, 2014 and 2013:

	December 31, 2014	December 31, 2013
Deferred Tax Assets – Non-current:		
Net Operating Loss Carryover	$ 9,335,054	8,823,048
Less valuation allowance	(9,335,054)	(8,823,048)
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, 2014 and 2013 due to the following:

	2014	2013
Book Loss	$ (512,006)	(1,271,915)
Other	9,273	1,258
Stock for Services	-	-
Accrued Payroll	127,651	152,212
Valuation allowance	375,082	1,118,445
	$ -	-

At December 31, 2014, the Company had net operating loss carry forwards of approximately $9,335,054 that may be offset against future taxable income from the year 2012 to 2032. No tax benefit has been reported in the December 31, 2014 financial statements since the potential tax benefit is offset by a valuation allowance of the same amount.

NOTE 9. SUBSEQUENT EVENTS

Preferred Stock

The Company created and authorized twenty million (20,000,000) shares of preferred stock as Series A Preferred Stock. The stated value of the Series A Preferred Stock shall be par value, $.001 following actions by written consent in lieu of a meeting on March 3, 2015 pursuant to and in accordance with the provisions of the Revised Idaho State Statutes.

NOTE 10. OFF-BALANCE SHEET

There are no off-Balance sheet arrangements.

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

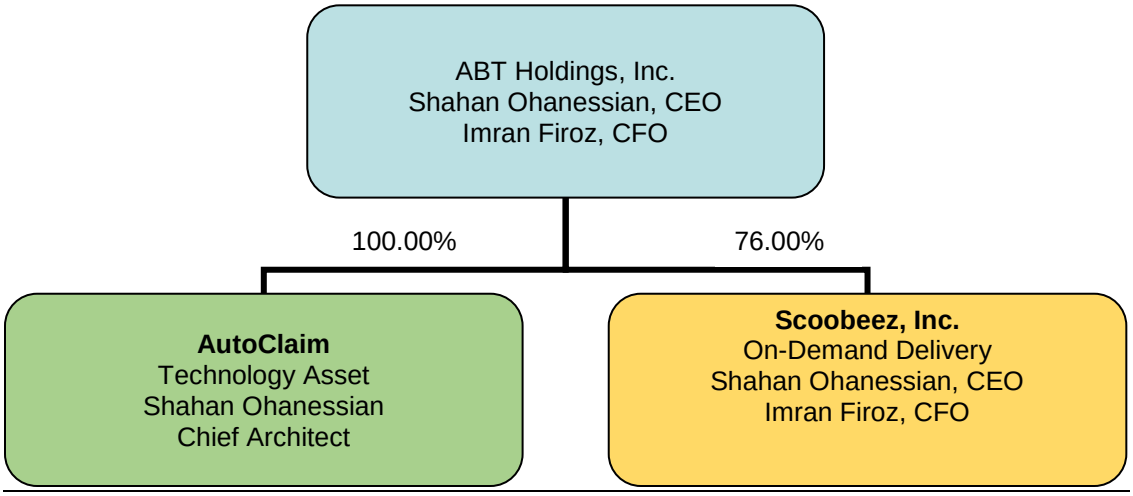
A. a description of the issuer's business operations;

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., 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.

Figure 1 – Organizational Structure



I. 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

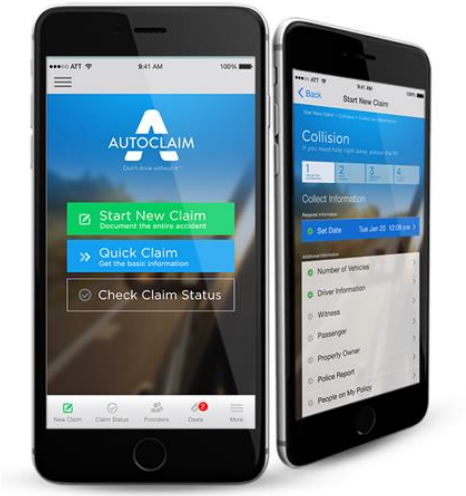
general administrative costs, including the costs of maintaining acquisition documentation; and costs of registering and issuing debt and equity securities were incurred by the Company.

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.

The AutoClaim App ("App" or "AutoClaim App") is a "Complete Accident Documentation and Claim Management at the fingertips of the end-user. The App will be available as a free download for personal use to over 200 million licensed drivers in the United States. All drivers, including commercial fleets, municipalities, and government agencies can utilize this App.

Figure 2 – Complete Accident Documentation and Claim Management at Your Fingertips



The App is indented to revolutionize the multi-billion dollar auto insurance claim industry at an operational and strategic level that will enhance customer service, streamline data management for effective decision making on claims, improve capital efficiency by correctly managing claims portfolios and provide many other benefits to insurance companies and its policyholders. The proprietary technology of AutoClaim will be a great asset for all users as it provides additional benefits to the end-user including customized and tailored offers, discounts and coupons. Some of the features of this app are:

- Free for Individual Use
- Protect your loved ones
- Protect business and employees
- Full Accident Documentation
- Take Real Time Photo
- Draw Injury Diagram
- Get Exact Accident Location
- Receive discount & coupons

The commercial version of App is specifically designed for commercial companies, municipalities, state and Federal agencies (the “commercial end-users”) having fleet of vehicles of all sizes. The severity of damage and size of the claim per accident increase substantially with the involvement of large vehicles including but not limited to single unit trucks, truck-trailer combinations, tractor-semitrailer combinations, double and triple trailer combinations. This in turn creates an expensive, time consuming and extensive paperwork of accident claim reports and files.

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 completely eliminating information exchange errors. The App further documents 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 by the headquarters and management offices of respected companies nationwide.

The AutoClaim Commercial App is a subscription based revenue model, whereby the Company is expected to earn recurring revenues from the commercial end-users. The AutoClaim commercial App may also be made available for different types of commercial enterprises including but not limited to Taxi & Limousines Services, Regional and National Courier Services, Food Delivery Companies, and Trucking & Delivery Industries.

For more information on the App, viewers can go to ABTHoldings.com or AutoClaim.com.

II. Investment in Scoobeez

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 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**

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%**

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;
6719/1044

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

E. principal products or services, and their markets;

Software Technology
The AutoClaim App ("App" or "AutoClaim App") is a "Complete Accident Documentation and Claim Management at the fingertips of the end-user. The App will be available as a free download for personal use to over 200 million licensed drivers in the United States. All drivers, including commercial fleets, municipalities, and government agencies can utilize this App.

The App is indented to revolutionize the multi-billion dollar auto insurance claim industry at an operational and strategic level that will enhance customer service, streamline data management for effective decision making on claims, improve capital efficiency by correctly managing claims portfolios and provide many other benefits to insurance companies and its policyholders. The proprietary technology of AutoClaim will be a great asset for all users as it provides additional benefits to the end-user including customized and tailored offers, discounts and coupons. For more information on the App, viewers can go to www.ABTHoldings.com or www.AutoClaim.com.

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double and triple trailer combinations. This in turn creates an expensive, time consuming and extensive paperwork of accident claim reports and files.

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 completely eliminating information exchange errors. The App further documents 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 by the headquarters and management offices of respected companies nationwide.

The AutoClaim Commercial App is a subscription based revenue model, whereby the Company is expected to earn recurring revenues from the commercial end-users. The AutoClaim commercial App may also be made available for different types of commercial enterprises including but not limited to Taxi & Limousines Services, Regional and National Courier Services, Food Delivery Companies, and Trucking & Delivery Industries.

Investment in Scoobeez
Scoobeez is an "On Demand" door to door messenger, courier and delivery service company that primarily utilizes scooters and motorcycles along with cars to facilitate same day deliveries. Scoobeez plans to utilize state of the art mobile technology, exceptional customer experience, and logistic creativity to deliver messages, packages and other items within the shortest possible time-frame.

Scoobeez currently conducts its operations from four locations, including its headquarters in Glendale, California. Scoobeez's other main locations are Santa Monica, Silver Lake and Irvine. Since August, 2015, Scoobeez has expanded its service area from Greater Los Angeles Area to covering most of Los Angeles and Orange Counties in Southern California. Due to the current demand of the unique Scoobeez delivery services and logistic, Scoobeez has boarded over 200 drivers and riders to service these areas. In October, 2015, Scoobeez its opening its new location in Las Vegas with intention of opening two additional location in Lake Tahoe and Carson City in Nevada. By the end of fourth quarter, the Company plans to open locations in other parts of California, including but not limited to San Diego and San Francisco.

Scoobeez is in the process of developing its own mobile app that will include software development for a front end mobile app for customers and delivery drivers and a backend, a web admin panel would also be developed for Scoobez's operation team to manage both customers and drivers.

Scoobeez is currently focused on three different market segments: Business to Consumer, whereby Scoobeez is the leading Delivery Service Provider for Amazon Prime Now, Business to Business whereby Scoobeez can provide messenger, courier and delivery services between companies, and Consumer to Consumer whereby Scoobeez can deliver envelopes, packages or gifts from one individual to another. The deliveries are made in both residential and commercial locations. To access these markets, Scoobeez has a variety of delivery packages that fit all sizes of jobs, budgets and time-lines. Scoobeez has the ability to handle unique or unusual delivery instructions and to offer more customized time commitments within the same day and to allow customers to make in-transit changes on deliveries.

There are a wide variety of courier/messenger services, and other direct and indirect competitors in the Los Angeles and other areas where Scoobeez conducts its business. Scoobeez pricing and delivery time-frames are very competitive against top competitors.

Mining Investment
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

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.

We believe that these properties are adequate for our current and immediately foreseeable operating needs. 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 97.01% 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 0.19% 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	97.01%
Imran Firoz, CFO	282,609	Common	00.19%
All Directors & Officers	150,282,609	Common	97.20%

(1) Unless noted otherwise, the address for all persons listed is c/o the Company at 225 S Lake Avenue, Suite 300, Pasadena, CA 91101

(2) The above percentages are based on 154,619,137 shares of common stock outstanding as of December 31, 2015.

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 225 S Lake Avenue, Suite 300, Pasadena, CA 91101

(4) The above percentages are based on 20,000,000 shares of Series A preferred stock outstanding as of September 30, 2015.

9) Third Party Providers

LEGAL COUNSEL

Marc J. Ross, Esq.
Sichenzia Ross Friedman Ference LLP
61 Broadway, 32nd Floor
New York, New York 10006
P: (212) 930-9700
F: (212) 930-9725
E: mross@srff.com,
W: www.srff.com

Krista M. Cabrera
Foley & Lardner LLP
3579 Valley Centre Drive.
Suite 300
San Diego, CA 92130
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E: KCabrera@foley.com

Ken Bart
Bart and Associates, LLC
1357 S. Quintero Way
Aurora, CO 80017
T: +720 226.7511
E: kbart@kennethbartesq.com

ACCOUNTANT OR AUDITOR

Auditor – ABT & Scoobeez

David C. Bukzin, CPA
Partner-in-Charge
Marcum LLP
750 Third Avenue
New York, NY 10017
P: (212) 485-5600
F: (212) 485-5501
E: David.Bukzin@marcumllp.com

Accountant – ABT

Philip Zhang, CPA, Ltd.
The Accounting Experts
T: 702-686-5268
E: philip@acctexperts.com

Accountant – Scoobeez

Uribe Bookkeeping Solutions LLC
Eileen Uribe
T:
E: uribebookkeepingsolutions@gmail.com

IR & Marketing CONSULTANT

Corprominence, LLC
Charles Bennett
377 Oak Street
Concourse 2, Garden City,
NY 11530
T: +1 516.222.2285
E: cb@corprominence.com

OTHER ADVISOR

N/A

10) Issuer Certification

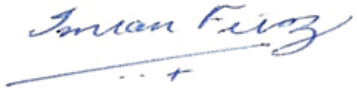
I, Imran Firoz, certify that:

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: April 30, 2016



(IMRAN FIROZ)

Chief Financial Officer, Director

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 reasonably 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 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 tortuous 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, heath, 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 of 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 undertaken 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 Sellersmay 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 **t**he 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) **Fess 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 statue 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 tortuous 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, heath, 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 of 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 undertaken 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 **t**he 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) **Fess 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 statue 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 depositaries 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 depositaries 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 of 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 _____