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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

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**FORM 10-K**

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- Annual Report Pursuant to Section 13 or 15(D) of the Securities Exchange Act of 1934  
for the fiscal year ended **December 31, 2013**
- Transition Report Under Section 13 or 15(D) of the Securities Exchange Act of 1934  
for the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission File Number: **000-53136**

**Oro East Mining, Inc.**

(formerly known as Accelerated Acquisitions I, Inc.)

**Delaware**

(State or other jurisdiction of incorporation or  
organization)

**26-2012582**

(IRS Employer Identification No.)

**7817 Oakport Street, Suite 205,**

**Oakland, CA**

(Address of principal executive offices)

**94621**

(Zip Code)

Issuer's telephone number, including area code: **(510) 638-5000**

Former address if changed since last report:

**1127 Webster Street, Suite 28**

**Oakland, CA 94607**

Securities registered under Section 12(b) of the Exchange Act: **None**

Securities registered under Section 12(g) of the Exchange Act:

**Common Stock, par value \$0.0001 per share**

Check whether the issuer (1) filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes  No

Check if there is no disclosure of delinquent filers in response to Item 405 of Regulation S-K contained in this form, and no disclosure will be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Website, if any, every interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes  No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large Accelerated Filer

Accelerated Filer

Non-Accelerated Filer

Smaller Reporting Company

(Do not check if a smaller reporting company)

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes  No

State the number of shares outstanding of each of the issuer's classes of common equity, as of the latest practicable date: 27,168,290 shares of common stock, par value \$.0001 per share, outstanding as of March 31, 2014.

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## Reporting Currency, Financial, and Other Information

All amounts in this report are expressed in United States (U.S.) dollars, unless otherwise indicated.

Financial information is presented in accordance with accounting principles generally accepted in the United States ("U.S. GAAP").

References in this annual report to the "Company," "we," "our," "us," "Oro East" or "Oro East Mining, Inc." refer to Oro East Mining, Inc. unless the context otherwise indicates.

## A Note Regarding Forward-Looking Statements

This report contains forward-looking statements that relate to future events or our future financial performance. In some cases, forward-looking statements may be identified by terminology such as "may", "should", "expects", "plans", "anticipates", "believes", "estimates", "predicts", "potential" or "continue" or the negative of these terms or other comparable terminology. These statements are only predictions and involve known and unknown risks, uncertainties and other factors, including the risks in the section entitled "Risk Factors," that may cause our or our industry's actual results, levels of activity, performance or achievements to be materially different from any future results, levels of activity, performance or achievements expressed or implied by these forward-looking statements.

While these forward-looking statements, and any assumptions upon which they are based, are made in good faith and reflect our current judgment regarding the direction of our business, actual results will almost always vary, sometimes materially, from any estimates, predictions, projections, assumptions or other future performance suggested herein. Except as required by applicable law, including the securities laws of the United States, we do not intend to update any of the forward-looking statements to conform these statements to actual results.

## Glossary of Exploration Terms

The following terms, when used herein, have the respective meanings specified below:

Andesite	An extrusive usually dark grayish rock consisting essentially of oligoclase or feldspar.
Dacite	A fine-grained light gray volcanic rock consisting primarily of quartz, plagioclase, and potassium feldspar, and also containing biotite, hornblende, or pyroxene.
Assay	A chemical test performed on a sample of ores or minerals to determine the amount of valuable metals contained.
Dendrite	A branching treelike figure produced on or in a mineral by a foreign mineral.
Dendritic	Resembling or having dendrites. Branching like a tree.
Deposit	When mineralized material has been systematically drilled and explored to the degree that a reasonable estimate of tonnage and economic grade can be made.
Development	Preparation of a mineral deposit for commercial production, including installation of plant and machinery and the construction of all related facilities. The development of a mineral deposit can only be made after a commercially viable mineral deposit, a reserve, has been appropriately evaluated as economically and legally feasible.
Diamond drill	A type of rotary drill in which the cutting is done by abrasion rather than percussion. The cutting bit is set with diamonds and is attached to the end of long hollow rods through which water is pumped to the cutting face. The drill cuts a core of rock, which is recovered in long cylindrical sections an inch or more in diameter.
Diorite	A granular crystalline igneous rock commonly of acid plagioclase and hornblende, pyroxene, or biotite.
Exploration	The prospecting, trenching, mapping, sampling, geochemistry, geophysics, diamond drilling and other work involved in searching for mineral bodies' a mining prospect which has not yet reached either the development or production stage.
Mafic	Of, relating to, or being a group of usually dark-colored minerals rich in magnesium and iron.
Mafic-ultramafic	Mafic and ultramafic minerals together.
Mineral	A naturally occurring inorganic element or compound having an orderly internal structure and characteristic chemical composition, crystal form and physical properties.
Mineral Reserve	A mineral reserve is that part of a deposit which could be economically and legally extracted or produced at the time of the reserve determination.
Mineralization	Rock containing an undetermined amount of minerals or metals.
Miocene	Of, relating to, or being an epoch of the Tertiary between the Pliocene and the Oligocene or the corresponding series of rocks.
Paleogene	Of, relating to, or being the earlier part of the Tertiary including the Paleocene, Eocene, and Oligocene or the corresponding series of rocks.
Ultramafic	Minerals that are very low in silica and rich in iron and magnesium.
Trenching	The digging of long, narrow excavation through soil, or rock, to expose potential mineralization for geological examination or assays.
Waste	Material that is too low in grade to be mined and milled at a profit.
Waste Management Units (WMUs)	Heap leaches of mining waste and leached ore with residual tailings of gold values. The heap leaches referenced as WMUs herein are sealed by temporary geotextile covers. Through flotation, gold values can be extracted from the leached ore.

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## PART I

### Item 1. Description of Business.

#### ORGANIZATION WITHIN THE LAST THREE YEARS

Oro East Mining, Inc. (“Oro East”) was incorporated in Delaware as Accelerated Acquisitions I, Inc. on February 15, 2008.

On December 24, 2013, Oro East Mariposa, LLC, a California limited liability company and a wholly-owned subsidiary of the Company (“Subsidiary”) entered into an Asset Purchase and Option Agreement (the “Agreement”) with Sutton Enterprises, a general partnership. Under the terms of the Agreement, Subsidiary purchased certain mineralized material we believe are gold tailings, tangible property, and other entitlements commonly referred to by the parties as the WMUs (the “WMUs”) located on certain parcels of real property located in the County of Calaveras, State of California. The total purchase price for the WMUs is \$6,000,000.00 and 30% net royalties contingent on the obtaining of all local, state, and other applicable agency approvals for the gold mineral concentrates production contemplated. Thereafter, the \$6,000,000.00 shall be paid in certain installments, and the 30% net royalties will be held in escrow as secured collateral against the Agreement in favor of the Subsidiary. The Agreement further reserves an Option in favor of the Subsidiary for purchase of 39 parcels of real property as described in the Agreement and all claims rights, business assets, and additional property and assets as set forth in the Agreement for a purchase price of \$32,000,000.00 less the \$6,000,000.00 already paid on the WMUs. The Option period is for 180 days from the date of the contract.

The business related to the Agreement is now the primary business of the Company and the Company has discontinued most of its exploration activities related to its former exploration activity in the Philippines. To date, the Company is in the process of compiling all information related to test results on assays it has conducted on the gold tailings it has purchased under the Agreement. There is the likelihood of the mineralized material we believe are gold tailings purchased pursuant to the Agreement containing little or no economic mineralization or of gold content or other minerals.

On June 23, 2010, Mutual Gain Hong Kong Group Limited (“Purchaser”) agreed to acquire 23,850,000 shares of the Company’s common stock par value \$0.0001 (the “Shares”) for a price of \$0.0001 per share. At the same time, Accelerated Venture Partners, LLC agreed to tender 3,500,000 of its 5,000,000 shares of the Company’s common stock par value \$0.0001 for cancellation. Following these transactions, Mutual Gain Hong Kong, Limited owned 94.1% of the Company’s 25,350,000, issued and outstanding shares of common stock par value \$0.0001 and the interest of Accelerated Venture Partners, LLC was reduced to approximately 5.9% of the total issued and outstanding shares. Simultaneously with the share purchase, Timothy Neher resigned from the Company’s Board of Directors effective immediately and Tian Qing Chen was simultaneously appointed to the Company’s Board of Directors. Such action represented a change of control of the Company. The Purchaser used its working capital to acquire the Shares. The Purchaser did not borrow any funds to acquire the Shares.

Prior to the purchase of the Shares, the Purchaser was not affiliated with the Company. However, the Purchaser is now deemed an affiliate of the Company as a result of its stock ownership interest in the Company. The purchase of the shares by the Purchaser was completed pursuant to a written Subscription Agreement with the Company. The purchase was not subject to any other terms and conditions other than the sale of the Shares in exchange for the cash payment.

On June 24, 2010, the Company entered into a Consulting Services Agreement with Accelerated Venture Partners LLC (“AVP”), a company controlled by Timothy J. Neher. As AVP did not achieve any of the milestones set forth in the agreement before the expiration date, the Company redeemed from AVP 1,500,000 shares it purchased from the exercise of the option granted under this agreement.

On July 2, 2010, the Company changed its business plan to become an exploration and refining company for the mining of gold, copper, and other precious or industrial mineral deposits through the acquisition of certain rights in the Republic of the Philippines. On that date, the Company obtained rights to its principal mining claim, MPSA 320-2010-XI, by way of entering into an Assignment of Rights Agreement (“Rights Agreement”) with Oro East Mining Company Ltd., a Philippines corporation indirectly controlled by Tian Qing Chen, our Chief Executive Officer. Pursuant to the terms of the Rights Agreement, Assignor assigned to the Company certain rights and obligations with respect to permitted mining claims of approximately \$1.6 billion. Pursuant to the Rights Agreement, The Company assumed the rights and obligations of Assignor to explore, extract, refine and produce precious metals and other industrial deposits on the claims and earn fees with respect to such services. By entering into the Rights Agreement, the Company commenced business as an exploration, mining, refinery and production company. Assignor assigned to the Company two (2) mineral claims with the Mines and Geosciences Bureau for the Republic of the Philippines: MPSA 184-XI and APSA 167-XI “Portfolio of Mineral Claims”, and assigned all mineral rights related to Assignor’s claims to the Company. After the execution of the Rights Agreement, the numbering of claim “MPSA 184-XI” changed to MPSA 320-2010-XI. The assignment includes control of the surface, the subsurface and the air above any and all real property or claims owned by Assignor. The Company may freely sell, lease, gift or bequest these rights individually or entirely to others, within the scope and terms of the Rights Agreement and applicable laws of the Republic of Philippines. The Rights Agreement also grants to the Company all rights to production, which shall include but not be limited to right to mineral extraction on all mineral claims and tenements owned or controlled by Assignor, the right to control production in all aspects, right to enter the property and remove the minerals or resources at its election. The Company intends to focus on extracting gold, silver, copper, iron ore and other industrial minerals.

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Under the Mineral Rights Agreement the Republic of the Philippines has granted the Company the rights to the exploration, development and commercialization of gold, copper, silver, zinc and “other associated mineral deposits” for a 25-year term, expiring February 10, 2035. Company must to commence exploration activities no later than three months after the effective date of the agreement, which the Company has already done, and continue such exploration activities for a term of no longer than six years for nonmetallic metals and eight years for metallic metals. In the first year, the Company must spend not less than 8,242,000 PhP (approximately \$193,000) on its exploration work program. In the second year, the Company must spend not less than 4,420,000 PhP (approximately \$103,500) on its exploration work program. The Company must complete the development of the mine, including the construction of production facilities, within 36 months from the submission and approval of its Declaration of Mining Project Feasibility under the agreement.

On September 10, 2010, the Company entered into a Limited Agency and Services Agreement with Sichuan Dujiangyan Weida Company, Limited, dba Weida Co., Ltd. (the “Agent”).

On September 20, 2010, the Company filed a Certificate of Amendment of its Certificate of Incorporation with the Secretary of State of the State of Delaware pursuant to which the Company changed its name from Accelerated Acquisitions I, Inc. to Oro East Mining, Inc.

On November 18, 2010, Oro East Mining, Inc. invested about \$50,000 to establish Oro East Greentech Philippines Inc. (“Greentech”). Greentech is wholly owned by Oro East and will be in charge of the mining business in Philippines. The financial statements presented are consolidated for Oro East Mining, Inc. and Oro East Greentech Philippines Inc.

On December 15, 2010, the Company entered into a Consulting Agreement with Hobson Consultant International, Ltd. (“Hobson”). The Company believes that Hobson is potentially important to the Company to help the Company find potential investors. The Company fair valued the 225,000 shares issued at \$2 per share and recognized share-based compensation expense of \$450,000 for services rendered during 2012 and 2011.

On March 1, 2011, the Company hired Ma International and agreed to issue 24,440 shares for the consulting services to be received over the period of two years. The Company fair valued the 24,440 shares issued at \$2 per share and recognized share-based compensation expense of \$48,888 for the services rendered during 2013, 2012 and 2011.

In October of 2011, we filed a registration statement on the Form S-1 for the public offering of 6,866,440 shares of common stock (“Offering”), and on July 25, 2012 the SEC approved and declared the effectiveness of the registration statement. On March 1, 2013, the Company filed a Post-Effective Amendment to the Form S-1 to deregister 4,290,150 shares of the Company’s common stock in the offering of 5,000,000 shares of common stock by the Company that remain unsold. The Company issued a total of 709,850 shares for cash of \$2,090,550.

In September 2012, the Company established its foreign wholly owned subsidiary, Oro East Mining LLC, for the purpose of conducting mining business in Mexico. There have been no activities for the subsidiary since its establishment.

On May 8, 2013, the Board of Directors of the Company approved and adopted the terms and provisions of a 2013 Stock Incentive Plan (the “Plan”) for the Company. An aggregate of 5,000,000 shares of the Company’s common stock are initially reserved for issuance under the Plan. As of December 31, 2013, 4,959,000 shares were available for grant under the Plan.

On May 13, 2013 the Company redeemed from AVP 1,500,000 shares of common stock of the Company for an aggregate redemption price of \$150.00, pursuant to a Stock Redemption Agreement. AVP is still a holder of 1,500,000 shares of common stock of the Company following the redemption. The Company returned the 1,500,000 shares redeemed from AVP to the authorized stock of the Company.

On June 3, 2013, the Company established the California subsidiary Oro East Mariposa, LLC for the purpose of conducting mining or minerals exploration business in the State of California, in the United States. On June 24, 2013, the Company, through its subsidiary, entered into an exclusive Mining Lease and Royalties Agreement for the Red Bank Gold Mine (“Red Bank”). Red Bank is located in the Mother Lode vein system just east of San Francisco and within the western Sierra Nevada Ranges

In October 2013, Oro East Mariposa issued an additional 158,000 units to a foreign corporation owned by a shareholder. The Company now owns 95% equity interest of Oro East Mariposa. Through Oro East Mariposa, the Company sought out prospective minerals investment opportunities throughout California.

On November 8, 2013, Typhoon Haiyan devastated the Davao region of the Philippines where the Company’s MPSA 320-2010-XI claim is located. The typhoon swept away and destroyed roads, developed lands, and buildings. On the grounds of force majeure, the Company’s mining operations ceased and are presently ceased indefinitely as the region focuses on rebuilding itself. As a result of Typhoon Haiyan, there have been no further activities by the company in the Philippines.

That same month the Company directors convened to discuss the trajectory of its business and decided unanimously to focus business in the United States, in particular gold and other precious mineral acquisitions in California. The Company voted to cease exploration in the Philippines and invest fully in developing its business acquisitions in the mineral industry within the United States.

Through its subsidiary Oro East Mariposa, negotiations commenced with third and fourth generation gold mine proprietors Sutton Enterprises, run by the Sutton Brothers, Brad and Mark Sutton, in the western region of the United States to acquire control over exploration and prospective gold refinery operations in the region. Oro East Mariposa then commenced research, due diligence, and a pilot plant testing phase at various site locations to determine viability of full refinery operations.

On December 5, 2013, we entered into a Convertible Note Purchase Agreement (the "Note Agreement") with one investor. Under the terms of the Note Agreement, the Company offered and sold a Convertible Promissory Note (the "Note") for aggregate proceeds of \$360,000. Closing for the Note sale took place on December 6, 2013. The Note bears interest at 12% annually, which interest compounds annually, and all principal and interest is due no later than June 5, 2014. All principal and interest due under the Note is convertible, at the election of the holder of the Note, into shares of common stock of the Company at a rate of \$3.00 per share. The Company offered and sold the Note in reliance on the exemption from registration afforded by Rule 903(b)(3) of Regulation S, promulgated pursuant to the Securities Act of 1933, as amended, where the Company offered and sold the Note offshore of the US, to a non-US person, there were no directed selling efforts in the US and offering restrictions were implemented.

Memorializing the earlier October negotiations, on December 24, 2013, Oro East Mariposa entered into an Asset Purchase and Option Agreement (the "Purchase Agreement") with Sutton Enterprises, a general partnership. Under the terms of the Purchase Agreement, Oro East Mariposa is purchasing certain gold tailings, tangible property, and other entitlements commonly referred to by the parties as the WMUs (the "WMUs") located on certain parcels of real property located in the County of Calaveras, State of California. The total purchase price for the WMUs is \$6,000,000.00 and 30% net profit royalties contingent on the obtaining of all local, state, and other applicable agency approvals for the gold mineral concentrates production contemplated. Thereafter, the \$6,000,000.00 shall be paid in certain installments, and the 30% net profit royalties will be held in escrow as secured collateral against the Purchase Agreement in favor of the Subsidiary. The Purchase Agreement further reserves an Option in favor of Oro East Mariposa for purchase of 39 parcels of real property as described in the Purchase Agreement and all claims rights, business assets, and additional property and assets as set forth in the Purchase Agreement for a purchase price of \$32,000,000.00 less the \$6,000,000.00 already paid on the WMUs. The Option period is for 180 days from the date of the contract. However, currently there are no known mineral reserves and no refinery operations on any property the Company is examining.

Oro East Mariposa has commenced processing the WMU stockpiles into gold concentrates and the first shipment of sale of gold concentrates was transacted shortly thereafter in December 2013. The Company by way of its subsidiary is now continuing its processing of the stockpiles into gold concentrates for sale.

Presently through Oro East Mariposa, LLC, the Company is processing the tailings in the WMUs for gold concentrates.

#### **IN GENERAL**

Oro East Mining, Inc. ("Oro East"), a Delaware corporation, has discontinued exploration activities, and is focusing on producing gold concentrates.

At present, the Company is building a flotation plant for processing mining waste from the WMUs purchased from Sutton Enterprises with the intent of selling the gold concentrates produced from flotation.

#### **PROPERTY HISTORY**

In the Philippines, the Company controls a certain tenement claim, MPSA 320-2010-XI (7,855 hectares, 19,401 acres), which is situated on the outskirts of Davao City in the Philippines. The parcel was applied-registered with the Mines and Geosciences Bureau Region XI, "MGB Region XI" on May 16, 1997.

#### **DESCRIPTION OF CLAIMS**

Refer to Item 2 for detailed description of the claims.

#### **COMPETITIVE CONDITIONS**

Prior to Typhoon Haiyan, the mineral exploration business had been an extremely competitive industry. We were competing with many other exploration companies looking for minerals.

## GOVERNMENT APPROVALS AND RECOMMENDATIONS

### COSTS AND EFFECTS OF COMPLIANCE WITH APPLICABLE ENVIRONMENTAL LAWS

In the United States, the Company has come into possession of 3 WMUs, or three substantial piles of leached ore at an aggregate mine in Carson Hill, California. The Carson Hill site owned by Sutton Enterprises is located on the south side of Highway 49 in the central Sierra foothills of Calaveras County. The Company has obtained a right of entry and access to the 3 WMUs, which are personal property now owned by the Company through an Assets Purchase and Option Agreement signed between the Company's subsidiary, Oro East Mariposa, LLC and Sutton Enterprises on December 24, 2013.

In June 2001 the Central Valley Regional Water Quality Control Board ("Regional Water Board") issued Waste Discharge Requirements (Order No. 5-01-150) that covers the use and management of the leached ore in the WMUs, this order required that:

- Active mining and ore processing other than quarrying and processing of inert materials are prohibited.
- The discharge of wastes containing soluble pollutants, which could cause water quality degradation to ground water or surface water, is prohibited.
- No materials shall be removed from below the standing water level in the bowls of WMU-1, WMU-2, or WMU-3.
- Rock products from the WMUs or overburden piles determined to have leachable concentrations of antimony, mercury, or molybdenum exceeding 0.006 milligrams per liter (mg/l), 0.00005 mg/l, or 0.010 mg/l, respectively shall only be used offsite when placed beneath paved areas or other low permeable material.
- Continued Group "C" mining waste classification<sup>5</sup> of overburden and leached ore shall be contingent on confirmation that the discharge is in compliance with applicable water quality control plan, other than for turbidity.

In a letter dated May 3, 2005, the Regional Water Board reclassified the WMUs as Group "B" mining waste per 27 CCR § 22480(b)(2)(B) (Water Board, 2007; Finding 50). The reclassification was performed because the Regional Water Board determined that Site data suggested discharges from these units were causing impacts to water quality.

However, the leached ore in the WMUs still contain gold values and concentrates. The Company purchased personal property title rights to the WMUs and in 2013, the Company and Sutton Enterprises collaboratively submitted a proposal to the Regional Water Board to reclassify the WMUs as Group "C" mining waste per Title 27.

The objectives of the Company's environmental reclassification project are as follows:

- Modify existing plants on Sutton Enterprises' site with froth flotation units to process the leached ore from the WMUs, collect representative samples, and test the said samples
- Produce a geochemical report of the test results that will allow the Regional Water Board to determine whether the processed tailings meet the Title 27 criteria for reclassification to Group "C" mining waste

### COSTS AND EFFECTS OF COMPLIANCE WITH PHILIPPINE ENVIRONMENTAL LAWS

#### Philippine Environmental Laws

In the past ten years, laws and policies for environmental protection in the Philippines have moved towards stricter compliance and stronger enforcement, therefore the exact costs of compliance is unknown but is estimated to \$250,000 per year. The basic laws in the Philippines governing environmental protection in the mineral industry sector of the economy are the Environmental Protection Law, the Environment Impact Assessment Law and the Mineral Resources Law. The State Administration of Environmental Protection and its provincial counterparts are responsible for the supervision, implementation and enforcement of environment protection laws and regulations. Provincial governments also have the power to issue implementing rules and policies in relation to environmental protection in their respective jurisdictions. Applicants for exploration rights must submit environmental impact "assessments" and those projects that fail to meet environmental protection standards will not be granted licenses.

In addition, after exploration the licensee must perform water and soil maintenance and take steps towards environmental protection. After the exploration rights have expired or the concessionaire stops mining during the permit period and the mineral resources have not been fully developed, the concessionaire must perform water and soil maintenance, land recovery and environmental protection in compliance with the original development scheme, or must pay the costs of land recovery and environmental protection. After closing, the mining enterprises shall perform water and soil maintenance, land recovery and environmental protection in compliance with mine closure approval reports, or must pay the costs of land recovery and environmental protection.

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Penalties for breaching the Environmental Protection Law include a warning, payment of a penalty calculated on the damage incurred, or payment of a fine. When an entity fails to adopt preventative measures or control facilities that meet the requirements of the enacted environmental protection standards, it is subject to suspension of production or operations and for payment of a fine. Material violations of environmental laws and regulations causing property damage or casualties may result in criminal liabilities.

COMPLIANCE WITH ENVIRONMENTAL CONSIDERATIONS AND PERMITTING COULD HAVE A MATERIAL ADVERSE EFFECT ON THE COSTS OR THE VIABILITY OF OUR PROJECTS. THE HISTORICAL TREND TOWARD STRICTER ENVIRONMENTAL REGULATION MAY CONTINUE, AND, AS SUCH, REPRESENTS AN UNKNOWN FACTOR IN OUR PLANNING PROCESSES.

All mining is regulated by the government agencies at the Federal and Provincial levels of government in the Philippines. Compliance with such regulation has a material effect on the economics of our operations and the timing of project development. Our primary regulatory costs have been related to obtaining licenses and permits from government agencies before the commencement of mining activities. An environmental impact study that must be obtained on each property in order to obtain governmental approval to mine on the properties is also a part of the overall operating costs of a mining company.

The possibility of more stringent regulations exists in the areas of worker health and safety, the dispositions of wastes, the decommissioning and reclamation of mining and milling sites and other environmental matters, each of which could have an adverse material effect on the costs or the viability of a particular project. Compliance with environmental considerations and permitting could have a material adverse effect on the costs or the viability of our projects.

MINING AND EXPLORATION ACTIVITIES ARE SUBJECT TO EXTENSIVE REGULATION BY FEDERAL AND PROVINCIAL GOVERNMENTS. FUTURE CHANGES IN GOVERNMENTS, REGULATIONS AND POLICIES, COULD ADVERSELY AFFECT OUR RESULTS OF OPERATIONS FOR A PARTICULAR PERIOD AND OUR LONG-TERM BUSINESS PROSPECTS.

Mining and exploration activities are subject to extensive regulation by government. Such regulation relates to production, development, exploration, exports, taxes and royalties, labor standards, occupational health, waste disposal, protection and remediation of the environment, mine and mill reclamation, mine and mill safety, toxic substances and other matters. Compliance with such laws and regulations has increased the costs of exploring, drilling, developing, constructing and operating mines and other facilities. Furthermore, future changes in governments, regulations and policies could adversely affect our results of operations in a particular period and our long-term business prospects.

The development of mines and related facilities is contingent upon governmental approvals, which are complex and time consuming to obtain and which, depending upon the location of the project, involve various governmental agencies. The duration and success of such approvals are subject to many variables outside our control.

#### **EMPLOYEES**

We have used the services of subcontractors for manual labor. We have also engaged a North American educated geoscientist as outside consultant to evaluate and conform to American standards and to render independent recommendations. The Company currently has five full and part-time employees and will hire engineers and other subcontractors on an as needed basis.

See also "Significant Employees" under Part III, Item 10(b) below.

#### **Item 1A. Risk Factors.**

As a "smaller reporting company" as defined by Item 10 of Regulation S-K, the Company is not required to provide this information.

#### **Item 1B. Unresolved Staff Comments.**

None.

#### **Item 2. Description of Properties.**

#### **OFFICE FACILITIES**

The Company was incorporated in the State of Delaware on February 15, 2008, and established an end of December fiscal year end. Its corporate headquarters was initially located at 1127 Webster Street, Suite 28, Oakland, CA 94607. On or about May 1, 2013 the Company moved to its present headquarters located at 7817 Oakport Street, Suite 205, Oakland, CA 94621, which the Company is leasing, with telephone number (510) 638-5000.



The Company had also leased an office space at Harbourview Horizon All-Suite Hotel Suite I-2005, 12 Hung Lok Road, Hunghom Bay, Kowloon, Hong Kong. However, the lease was not renewed after its expiration on January 29, 2013.

## **EXPLORATION PROPERTY**

On or about 2010, the Company commenced exploration activities on its tenement claim in the Philippines, MPSA 320-2010-XI, which was obtained through an assignment agreement with Oro East Mining Company Ltd. However, after Typhoon Haiyan in November, 2013, the Company has ceased all business activities and exploration at its Philippine mine property.

At present, the Company is not engaged in any exploration activities on its mine properties. The Company ceased exploration at MPSA 320-2010-XI due to the natural disasters that ravaged the region and turned its focused its business activities back to the United States. It entered into a lease with Red Bank with the initial intent to explore, but due to a business management decision, the Company put the Red Bank exploration on hold and has instead, focused its efforts on Carson Hill.

The Company does not presently own any property or claims at Carson Hill and instead, has obtained a right of entry through the Assets Purchase and Option Agreement with Sutton Enterprises. Oro East Mariposa owns the personal property of mining waste (the 3 WMUs) at Carson Hill and is presently investing its resources in setting up a flotation refinery to extract gold concentrates from the mining waste.

## **PROPERTY HISTORY**

In the Philippines, the Company's claim, MPSA 320-2010-XI (7,855 hectares, 19,401 acres) is a tenement claim situated on the outskirts of Davao City in the Philippines. The parcel was applied-registered with the MINES AND GEOSCIENCES BUREAU REGION XI "MGB Region XI" on May 16, 1997.

## **DESCRIPTION OF CLAIMS**

As to its asset, MPSA 320-2010-XI in the Philippines, the Company acquired all exploration, extraction and production rights from Oro East Mining Company Ltd., a privately-held corporation organized under the laws of the Republic of the Philippines licensed for mine acquisition, exploration, and development.

Prior to the Company's acquisition of its claims, Oro East Mining Company Ltd. did manual test-pitting, artisanal tunneling and trenching activities which indicated a weighted-average Copper (CU) grades of 2.763% Cu based on length (from 18 laboratory assays on rock samples collected). Based on the 18 samples analysis, the Au (gold) weighted-average analysis content was from 1.528 grams/ton based on length.

MPSA 320-2010-XI (7,855 hectares, 19,401 acres) is a tenement claim situated on the outskirts of Davao City in the Philippines. The parcel was applied-registered with the MGB Region XI on May 16, 1997. It is located in the municipalities of Lupon and Tarragona in the Davao Oriental Province, Island Region of Mindanao, Philippines. The project sites at Mt. Tagopo and Mt. Mayo are bounded by coordinates 7 degrees 01'00" to 7 degrees 05' 00" latitude and 128 degrees 08' 00" to 126 degrees 11'30" longitude and 7 degrees 02'30" to 7 degrees 08'30" latitude and 126 degrees 17'00" to 126 degrees 19'20" longitude. Oro-East has undergone exploration for copper and gold-bearing veins or structures in this area. These exploration targets are shallow, for vein-type copper and gold-bearing deposits. Copper, gold, and silver are the primary mineral targets in this claim, with lead and zinc as secondary targets.

These mineral claims are located beneath the Philippine Fault and the Pacific Rim tectonic belt, also known as the "Pacific Ring of Fire," The Company has obtained full permitting under the Mineral Right Sharing Agreement (MRSA) with the Philippine Government which allows the Company to commence full scale exploration and production as of May 15, 2010 on MPSA 320-2010-XI.

## **Detailed Description of the Claims.**

### **I. INTRODUCTION**

Semi-detailed geological mapping using compass and tape method backed by Global Positioning System (GPS) was conducted by Agetro Davao Mapping Team from June 29, 2008 to August 27, 2008 at the 4,939 hectares of Oro East Mining Claim dominated as MPSA 320-2010-XI -184-XI Parcel II. The geological mapping was undertaken to confirm actual location of the copper ore bodies, gold vein system, alteration zones, lithology and other pertinent geological features. Location of creeks, gulleys, major tributaries, trails, old and current access roads was also facilitated. Prior to the end of the mapping program, location of the initial proposed trenches was also conducted within the areas where copper and gold veins were located. The geological evaluation was undertaken to come up with an initial geological data and recommendation that is deemed necessary for the succeeding exploration and mine operation activities.

## II. LOCATION AND ACCESSIBILITY

The project area referred to as Parcel II under MPSA 320-2010-XI with a total area of 4,939 hectares is more or less bounded by latitude 7 02'30" to 7 08'30" and longitude 126 17'00" to 126 19'30". It is located within Sitio Mabalante, Barangay Calapagan, Municipality of Lupon and Sitio Manlandog, Bait, Antipolo, New Cebu, Botog, Nasa, Barangay Limot, Municipality of Taragona, all in the Province of Davao Oriental. From Davao City, the prospect can be reached on a three (3) to four (4) hours travel via commercial buses plying the Davao-Mati route. From the City of Mati, Mabalante area which is located at the northern part of the claim can be reached in a three (3) to four (4) hours travel on a 4x4 vehicle via the Mati-Tagbinunga-Calatagan Daticor old logging road towards Quinonoan headwaters Skynix camp area. Manlandog area on the other hand is accessible via Mati-Don Salvador-Cangusan access road in a 1-1/2 travel on a 4x4 vehicle or motorcycle. From Sitio Cangusan, another two (2) hours hike on a foot trail to Manlandog exploration fly camp east of Mayo River. The southern part of the claim is accessible via Mati-Limot-Botog access road, all within the Municipality of Taragona, Davao Oriental. The prospect areas which include New Cebu, Bait, Antipolo, Onlo, Botog, and Aponing area, all of which are interconnected by either old logging road or by foot trails.

## III. TOPOGRAPHIC SETTING

The area under consideration is characterized by rugged to extremely rugged topography with elliptical shape of top ridges, with elevations ranging from 500 to 1,751 meters above sea level. Mountain ranges exhibiting triangular facets are common in the area. The apparent physiographic conformity of deep valley seems to indicate an earlier mature erosion of land surface. The erosion surface has subsequently been dissected by youthful streams.

## IV. DRAINAGE, VEGETATION, CLIMATE

Drainage is generally dendritic as exemplified by the Quinonoan and Mayo River as the major drainage system, with system of modified rectangular drainage pattern and network of tributaries and subtributaries. In the gently sloping area, vegetation abounds in the form of tropical cogon grass, ferns, coffee, abaca, vegetable, corn, variety of outcrop in the rugged and steep parts of the area, are overgrown with second growth forest with some large trees and thick undergrowth. The average weather variation of the region falls under Type 2 of the Climate Map of the Philippines where there is no definite dry season and a very pronounced maximum rainfall from November to January.

## V. GEOLOGIC SETTING

### A) REGIONAL GEOLOGY AND TECTONIC SETTING

Regionally, the prospect is located strategically at the southern segment of the Philippine fault. It can also be considered as part of the Diwata range which appears to be a paleogene subduction zone with upthrust mafic-ultramafic rocks, metamorphic rocks and clastics, comprising the northern part and some igneous rocks at the western flank on the south. The northern part is overlain by Miocene clastics and limestone intruded by middle miocene diorite, andesite and dacite. The north-south trending Diwata range extending from Surigao to Davao forms the backbone of eastern Mindanao. The range is rugged and has several peaks with elevation from 900 to 2,500 meters. The highest which is Mt. Kampali is in the southern part of the range.

The Diwata range which is also known as the Cordilleras of the South is a mineral district of Southeastern Mindanao where porphyry and vein type copper, gold, molybdenum, tactite iron deposits containing sulfides are known to exist. At the western flank of the prospect is a north-south trending batholith 4-8 kilometers wide by more than 20 kilometers long. This batholith is often called by Geologists as diorite intrusive complex, since it consists of different facies mainly diorite, quartz diorite and hornblende diorite porphyry. This batholith is exposed and serves as hostrock in most if not all copper and gold deposits within Taguibo, Calapagan, Marayag, to the western flank of San Mariano up to the Mountain Ranges of Mt. Kinayan in the Municipality of New Bataan.

At the northeastern part of the prospect is an exposure of a columnar basaltic rock formation which is believed to be the oldest rock formation exposed in the district. Probable age of this rock formation is cretaceous to Paleocene (geologic epoch that lasted from about 65.5 to 56 million years ago). At the eastern flank is a thick formation of limestone formation of Oligocene age (23-34 million years ago) capped by the Eocene age volcanic clastics rock from Quinonoan to Mt. Tagbac area.

Dominating the geology of the region, the Eastern Mindanao ridge is a complex NNW-SSE trending volcanic island structure that developed during the upper cretaceous to quarternary as a result of convergent and transcurrent tectonics. The area is inferred as being associated with relic east dipping subduction zone that collided with the west Mindanao ridge sometime in the late Miocene.

B) WITHIN PROSPECTS

1. MABALANTE AREA

The Mabalante-upper Quinonoan copper gold prospect is underlain essentially by three (3) rock units composed of diorite, intercalated sequences of metamorphosed volcanics and sedimentary rocks. Common rock exposure however at Mabalante area is volcanic clastics overlain by light to dark gray colored limestone formation. Porphyritic andesite dikes intruded the volcanic clastic rocks. These dikes are trending northwest and sub-parallel major faults in the area. In close proximity with these dikes are thin fractures filled with quartz anhydrite and calc silicate materials.

At Mabalante area, the deposit is hosted to a large extent by andesite porphyry (Andesite is a type of igneous rock that is found in most volcanic regions of the world, especially around volcanoes that line the Pacific Basin), porphyritic-volcanic (a variety of igneous rock consisting of large-grained crystals), volcanic clastics and partly by the unconformity rock formation of sandy and basalt limestone, calcarenite, sandstone sequences that developed from spotty to hornfelsic texture. Silicification, chloritization, epidotization and kaolinization are common alteration in the prospect area. Copper mineralization consists predominantly of chalcopyrite, bornite and subordinates of sphalerite and galena, occurring usually as fracture filling and other interlacing minute fractures which serves as passageways or loci for sulfide mineralization. Malachite, azurite and chalcocite are dominant oxidation products.

Three (3) distinct vein systems were mapped and sampled at Mabalante area, namely: Mabalante Copper-molybdenum vein complex which is the focus of the past mining activities; the Southeastern Mabalante vein complex and the Eastern Mabalante vein complex.

1a. MABALANTE COPPER-MOLYBDENUM VEIN COMPLEX

The Mabalante copper-molybdenum vein complex also known as the main Mabalante vein system is a northeast-southwest trending copper vein system with multiple cymoidal and lacer structures along its strike. The main copper structure which was drifted prior to its collapse is composed of 2.0 meter massive copper vein, consisting of chalcopyrite, chalcocite, bornite and cubical specks of pyrite and botroidal marcasite. Fine bandings of white-grayish quartz, sericite and adularia were also noted. General trend of the main copper vein is North 48 -50 East dipping 45 southwest. Coatings of malachite and azurite are dominant especially near the portal. Two (2) minor faults at the footwall of the structure may have displaced the vein with a possible slight southeastern oblique movement.

At upper elevation of the main portal are two (2) abandoned adits with exposure of 0.30 to 1.30 meters copper vein composed of chalcopyrite, bornite, chalcocite, with bonded quartz-calcite specked with fine pyrite. The vein based on its strike and dip is correlative to the structure disclosed at the main portal, located at lower elevation. 30-50 meters north of the main copper structure are two (2) 0.50 meters vein (sample no. M-OTC-09) which may have converged with the main structure at lower elevation where the 0.50-0.70 meters molybdenum vein was exposed. Chipping the hanging wall disclosed a massive copper complex which may have converged forming one (1) major structure at lower elevation. As of this writing, the total strike of the Mabalante main vein complex is 150 meters. Three (3) proposed trenches at 50 meters interval were delineated at the southwestern side of the vein and another three (3) trenches at the northeast side.



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To identify the mineral resources on MPSA 320-2010-XI, the Assignor conducted a semi-detailed geological mapping using compass and tape method backed by Global Positioning System (GPS) and manual test-pitting, artisanal tunneling and trenching activities which indicated a weighted-average Copper (CU) grades of 2.763% Cu based on length (from 18 laboratory assays on rock samples collected). Based on the 18 samples analysis, the Au (gold) weighted-average analysis content was from 1.528 grams/ton based on length. This was conducted by Agetro Davao Mapping Team from June 29, 2008 to August 27, 2008 on 4,939 hectares of Oro East Mining Claim dominated as MPSA 320-2010-XI Parcel II (approximately two thirds of the fully permitted claim MPSA 320-2010-XI).

The Company's exploration and productions recommendations come from the Assignors Semi-detailed Geological Mapping Report of ORO EAST MINING CLAIM MPSA 320-2010-XI PARCEL II, conducted by Agetro Commodities in September of 2008.

Agetro Commodities is a Philippine company located in Davao City that specializes in geological reports, topographic assay studies, and general geology consulting. Paul S. Ortega is the lead Consulting Geologist & Contractor who works closely with the Company. Francisco C. Rebillon and Noel Z. Franco are Consulting Geologists who, from time to time assist Mr. Ortega. Mr. Ortega formally served as the Senior Geologist at Apex Mining Corp., a public company in the Philippines. He is geologist licensed by the Philippine Board of Examination of the Professional Regulation Commission. He has over 30 years of experience in the mining industry.

Agetro Commodities is not an affiliate of Oro-East Mining Company LTD., Oro East Mining, Inc. or any of their respective affiliates. Fees paid by Oro-East Mining Company LTD. pursuant to its engagement of Agetro with respect to its report are \$7,500, and the only fees paid by Oro-East Mining Company LTD. or Oro East Mining, Inc. to Agetro during the past three fiscal years is such \$7,500.

1. The initial exposure at the main Mabalante copper-gold complex is very impressive. The potential of the prospect can possibly be substantially big for commercial operations. The geological investigation which includes semi-detailed geological mapping is aimed at actually proving its copper gold potentiality and accomplishing the same by undertaking the following:

1a) Further prospecting at the general area of potential mineralized zone;

1b) Fast track implementation of trench dozing at the proposed trenches to prove persistence of the lateral extent of the vein/structure; Prioritize excavation of trenches programmed at the southwestern part of the mining claims. Initially three (3) trenches were programmed at the southwestern part at 50 meter interval. Three (3) more trenches were also programmed and marked on the ground at the northeastern part of the vein/structure, also at 50- meter interval.

The results and exposure at the trenches will be the basis in the exploration, development and diamond drilling programs to come up with positive ore reserve which will then be the basis of the mining program. The same program should be facilitated at the Mabalante south vein complex and Mabalante east vein complex, respectively.

1c) Knowing the details of the ore which is very important. This is actually advance information not only for the Geologists but for the mining and metallurgical technical staff who will be conducting studies in the near future.

In view:

a. Collect vein samples and submit to the Mines & Geo-sciences Bureau for polish sectioning and mineralogical analysis;

b. A 50-kilo bag ore should also be collected and submitted to any reliable laboratory for metallurgical testing, subject to the approval of the metallurgical engineers.

2. New portal is hereby recommended to be installed or put up at lower elevation. For safety reasons, portal should be located at stable ground; off vein and aimed to intercept the main structure after a 5-10 meters advance, then facilitate drifting south at Mabalante main vein.

3. With the plan to resume tunneling/drifted, grade control and mine geology team should be organized to regularly monitor daily advance of the underground working(s) and at the same time implement effective grade control procedures.

4. Access road to be used, repaired and constructed should be considered. The Cangusan-Bongco road is one good shorter route to the mine site.

5. As observed, the impressive copper ore bodies and ore veins are located at the northern part of the claim particularly at Mabalante and its proximity. High sulphidation copper and gold ore system is very common in Mabalante. The Ore system shows permeability control governed by lithology, structure, changes in wall rock alteration and ore mineralogy. Based on studies, this system has been developed from the reaction with host rock or hot acidic magmatic fluids to produce alteration and later sulphide, gold, copper and silver deposition.

On the other hand, veins delineated at the southern part of the claim can be generally classified as clean ore. Low sulphidation within these areas are well pronounced as exhibited by the veins located thereat. These type of deposits based on studies have been developed from dilute near neutral ph fluids and display mineralogies derived dominantly from magmatic source rocks and others with mineralogies dominated from circulating geothermal fluid sources.

6. Several quartz vein systems were delineated within Manlandog, Karamatyan, Pamatian and the Onlo-Botog areas, respectively. Majority of these veins delineated during the mapping are clean ore material which is very ideal when fed to carbon-in-pulp (CIP) carbon-in-leach (CIL) milling process. The material is composed of quartz calcite with lesser sulphides and other poly metallic materials. To prove persistence of the aforesaid veins, the following are hereby recommended:

6a) Prioritize trench dozing at the abovementioned areas. The location of the proposed trenches are already marked at the ground. The results of the trench dozing will also be the basis in the preparation of diamond drilling program to prove persistence of the vein at depth.

6b) Conduct extensive prospecting particularly within the proximity of the quartz vein outcrops. Lithological surface cappings like the limestone have extensively blanketed the areas where the lateral extension of the veins are supposed to have been found.

7. Several factors have to be considered, should viable, mineable deposit will be blocked at the southern part of the claims.

7a) The access to the main highway is much more accessible.

7b) Three (3) phase source of electricity which is very vital when constructing and operating a mill plant is available at and near Barangay Limot, a few kilometers from the ore source.

7c) Several areas at the Sitio Botog-Nasa are ideal for mine, mill and other mining facilities. Several areas are also ideal for building a tailings dam. There is abundant source of potable and industrial water which can be tapped.

8. Lastly, the Oro East Parcel II claim is within the southern portion of the southern cordillera ranges. This mountain range which appears to be the backbone of the Southeastern Mindanao area is known to have hosted multiple impressive mineable deposits. Some of these deposits are already being exploited both by big scale and small scale mining method. During the course of the semi-detailed geological mapping conducted by the Agetro Davao Team, not only that the team was able to locate the now famous Mabalante copper-gold-molybdenum complex but also found several traces of multiple vein systems along and within the other part of the claims particularly towards south. The possibility of finding and proving other impressive, commercial and mineable vein systems is not remote.

#### **MINING EQUIPMENT AND TRUCKS**

We purchased and set up a gold refinery processing line and a lab at the Carson Hill property site for the WMUs under a right-of-entry and use clause in the Assets Purchase Agreement with Sutton Enterprises.

#### **Item 3. Legal Proceedings.**

##### ***Tax Penalties***

In July and August 2013, the Internal Revenue Service (“IRS”) issued penalties against the Company under Section 6038 and 6038A of the Internal Revenue Code for failure to file Form 5471 and 5472. The total penalty assessment was \$60,000 plus interest charges. As of December 31, 2013, total penalty assessment including interest charges was about \$60,323. In response, the Company filed a Reasonable Cause Statement to appeal for full abatement of the penalty, citing reasonable cause and requesting an administrative waiver or offer-in-compromise. Subsequently, the Company retained Louie and Wong LLP, tax professionals to assist in handling the matter with the IRS. The final result of the proceeding is still pending as of this filing.

Aside from the foregoing tax matter, there are no other pending legal proceedings to which the Company is a party or in which any director, officer or affiliate of the Company, any owner of record or beneficially of more than 5% of any class of voting securities of the Company, or security holder is a party adverse to the Company or has a material interest adverse to the Company. The Company’s mineral claim is not the subject of any pending legal proceedings.

#### **Item 4. Mine Safety Disclosures.**

Not applicable.

## PART II

### **Item 5. Market for Common Equity, Related Stockholder Matters and Small Business Issuer Purchases of Equity Securities.**

#### ***Common Stock***

Our Certificate of Incorporation authorizes the issuance of up to 100,000,000 shares of common stock, par value of \$.0001 per share (the "Common Stock"). The Common Stock is not listed on a publicly-traded market. The number of shares outstanding of each of the issuer's classes of common equity, as of the latest practicable date: 27,168,290 shares of common stock, par value \$.0001 per share, outstanding as of March 31, 2014.

The Company also issued 42,000 and 13,000 common shares for consulting services during 2013 and 2012. The Company recognized a total of \$51,324 and \$249,444 share-based payment expenses during 2013 and 2012, respectively.

The Company sold 427,300 and 269,550 shares of common stock to other investors for cash of \$1,281,900 and \$808,650 during 2013 and 2012, respectively.

The Company redeemed from Accelerated Venture Partners, LLP 1,500,000 shares of common stock for an aggregate redemption price of \$150 pursuant to a Stock Redemption Agreement dated May 13, 2013. The Company then canceled and returned the 1,500,000 shares to the authorized stock of the Company.

#### ***Dividend Policy***

We have not declared or paid dividends on our common stock since our formation, and we do not anticipate paying dividends in the foreseeable future. Declaration or payment of dividends, if any, in the future, will be at the discretion of our Board of Directors and will depend on our then current financial condition, results of operations, capital requirements and other factors deemed relevant by the Board of Directors. There are no contractual restrictions on our ability to declare or pay dividends.

#### ***Securities Authorized for Issuance under Equity Compensation Plans***

We adopted the 2013 Stock Incentive Plan (the "Plan") in May, 2013, which provides up to 5,000,000 shares of the Company's common stock for issuance. Please refer to Item 13 of this annual report for further information of the Plan.

#### ***Recent Sales of Unregistered Securities***

The Company did not sell any equity securities that were not registered under the Securities Act during the year ended December 31, 2013.

#### ***Issuer Purchases of Equity Securities***

The Company redeemed 1,500,000 shares of common stock of the Company in May, 2013 for an aggregate redemption price of \$150.00, pursuant to a Stock Redemption Agreement with AVP. The Company returned the 1,500,000 shares redeemed from AVP to the authorized stock of the Company.

### **Item 6. Selected Financial Data.**

As a "smaller reporting company" as defined by Item 10 of Regulation S-K, the Company is not required to provide this information.

**Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operation.**

The following discussion provides information that the Company's management believes is relevant to an assessment and understanding of our results of operations and financial condition. The discussion should be read along with the Company's consolidated financial statements and notes thereto. This section includes a number of forward-looking statements that reflect our current views with respect to future events and financial performance. Forward-looking statements are often identified by words like believe, expect, estimate, anticipate, intend, project and similar expressions, or words which, by their nature, refer to future events. Undue certainty should not be placed on these forward-looking statements. These forward-looking statements are subject to certain risks and uncertainties that could cause actual results to differ materially from our predictions.

***Business Overview***

In 2013 the Company ceased mining exploration at its Philippine site due to force majeure conditions. Instead, it set its sights within the United States. On December 24, 2013, the Company's subsidiary, Oro East Mariposa, LLC entered into an Assets Purchase and Option Agreement with Sutton Enterprises, the holder of the Carson Hill site.

Of particular note are three Waste Management Units (WMUs) that contain gold tailings at the Carson Hill site. Previously, the site's owner, Sutton Enterprises was operating a rock aggregate business from the WMUs. However, the Company had a fortuitous meeting with the partners of Sutton Enterprises and discovered significant gold tailings in the WMUs that can be refined in a specialized process. Oro East Mariposa then purchased the WMUs from Sutton Enterprises, along with granting 30% Net Royalties from income generated by the gold in the WMU tailings. The Purchase Price was \$6,000,000.00 payable in set installments. At present, no payments have been made on the Purchase Price, as the contract conditions payment on approval of the Regional Water Board's approval of the WMUs Mining Waste Reclassification proposal and the City Council's approval of the business activities. Oro East Mariposa, LLC and Sutton Enterprises are now working closely with the city and state to optimize a refining process for the gold reserves.

The current business activity of the Company does not include any mining exploration. Rather, after the purchase of the WMUs at Carson Hill, the Company is focused on producing gold concentrates from the mining waste and leached ore.

Our plan of operation for the period through December 31, 2014 is as follows:

- Continue the aggressive production of gold concentrates through the flotation refinery from the mining waste and leached ore of the WMUs at Carson Hill, and commence active sales of the gold concentrates.
- The Company entered into a purchase agreement with a foreign purchaser for the gold concentrates yielded from the Carson Hill WMUs. A \$1,000,000.00 advance on the purchase price was credited to the Company to fund the processing and setup for the WMUs. The Company will be transacting primarily with said foreign purchaser for sales of the gold concentrates.
- Work with the Regional Water Board at Carson Hill to reclassify the waste at the WMUs as Group "C" Mining Waste. There is an estimate of 3.5 million tons of spent ore in the WMUs and upon reclassification, the Company through its subsidiary will mine and process the material for gold. At the same time, the reclassification project will eliminate the need for long-term maintenance of the permanent waste storage units and mitigate negative environmental impacts to the area, in particular, mitigating potential sources of impact to groundwater quality.
- Complete the pilot scale froth flotation system that the Company has set up at the Carson Hill site along with a Sand Plant. The leached ore from the WMUs are being crushed and transported to the Sand Plant to produce, bag, and ship gold concentrates.
- Complete the due diligence investigations on the Carson Hill site presently owned by Sutton Enterprises, which the Company could purchase by Option reserved in the Asset Purchase and Option Agreement.
- Advance aggressive sales of the gold concentrates from the WMUs.
- Work collaboratively with the local government and community in the Philippines to assess feasibility of reopening the Philippine mining exploration activities.
- Seek additional mineral exploration opportunities in the State of California.

***Liquidity and Capital Resources***

As of December 31, 2013 and 2012, the Company had a total of \$647,489 and \$690,440 in assets, respectively. The Company also had \$959,796 and \$939,281 current liabilities as of December 31, 2013 and 2012, respectively.



The following is a summary of the Company's cash flows provided by (used in) operating, investing, and financing activities for the years ended December 31, 2013 and 2012:

	<b>2013</b>	<b>2012</b>
Net Cash Used In Operating Activities	\$ (1,743,210)	\$ (425,179)
Net Cash Used In Investing Activities	(159,441)	(14,551)
Net Cash Provided By Financing Activities	1,611,433	735,529
Effect of exchange rate on cash	(25,558)	(4,684)
Net Increase (Decrease) In Cash	<u>\$ (316,776)</u>	<u>\$ 291,115</u>

Total cash decreased by about \$317,000 was mainly due to about \$1,740,000, \$250,000, \$160,000 and \$130,000 of cash used in funding the operations, repayment of notes, acquisition of computer and office equipment, and repayment of shareholder advances, respectively, despite about \$1,990,000 of cash provided by the stock and short-term notes issuances during the year ended December 31, 2013.

### **Results of Operations**

The following is a summary of the Company's operation results for the years ended December 31, 2013 and 2012:

	<b>2013</b>	<b>2012</b>
Total revenues	\$ 127,234	\$ -
Total cost of revenues	(73,390)	-
Gross profit	53,844	-
Total operating expenses	(1,629,086)	(1,213,506)
Total other income (expense)	(25,482)	(10,572)
Net loss	<u>\$ (1,600,724)</u>	<u>\$ (1,224,078)</u>

As explained in Part I Item 1 and the Business Overview section above, the Company is no longer in the exploration stage upon changing of the Company's business plan.

Net loss increased by about \$380,000 from 2012 to 2013 due to the increase of about \$30,000 and \$380,000 in exploration costs and general and administrative expenses, respectively, despite about \$54,000 gross profit generated from the gold concentrate sales.

Due to heavy flooding in the Philippines during the first quarter of 2012 and the pending of SEC's approval of Form S-1 for funding from additional stock issuance, there were no exploration activities until the last quarter of 2012 when smaller scale exploration activities started. As explained in the Business Overview section, we did not have any exploration activities in Philippines starting October 2013. The exploration of the Red Bank was only for about three months due to the commencement of the Carson Hill project. Overall, exploration costs were increased by about \$30,000. We started and completed the pilot testing of the Carson Hill project for the refinery operations in October 2013 and shipped the first batch of processed gold concentrates in December 2013.

Increase of \$380,000 in general and administrative expenses was mainly due to the increase of \$66,000 in donations to Philippines government agencies for flooding victims and other government activities, \$320,000 in payroll expenses, \$38,000 in legal and professional fees, \$62,000 in tax penalties due to late filings, \$117,000 in other general and administrative of Oro East Mariposa subsequent to its incorporation in June 2013, and the decrease of \$198,000 and \$25,000 in share-based compensation and travel expenses, respectively.

### **Off-Balance Sheet Arrangements**

The Company does not have any off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on the Company's financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that is material to investors.

### **Seasonality**

Our operating results are not affected by seasonality.

### **Inflation**

Our business and operating results are not affected in any material way by inflation.

### ***Critical Accounting Policies***

The consolidated financial statements are presented in accordance with Accounting Standards Codification (“ASC”) 915 and SEC Industry Guide 7 for its characterization to be in the exploration stage.

#### ***Emerging Growth Company***

We are an “emerging growth company,” as defined in the Jumpstart our Business Startups Act of 2012, and we may take advantage of certain exemptions from various reporting requirements that are applicable to other public companies, including, but not limited to, not being required to comply with the auditor attestation requirements of Section 404 of the Sarbanes-Oxley Act, reduced disclosure obligations regarding executive compensation in our periodic reports and proxy statements, and exemptions from the requirements of holding a nonbinding advisory vote on executive compensation and shareholder approval of any golden parachute payments not previously approved.

Under the Jumpstart Our Business Startups Act, “emerging growth companies” can delay adopting new or revised accounting standards until such time as those standards apply to private companies. We have elected not to avail ourselves to this exemption from new or revised accounting standards and, therefore, we will be subject to the same new or revised accounting standards as other public companies that are not “emerging growth companies.”

#### ***Use of Estimates***

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the balance sheet and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### ***Revenue***

Revenue from gold concentrate sales is recognized when the title and risk of loss pass to the buyer and when collectability is reasonably assured. The title and risk of loss is passed to the buyer based on the terms of the sales contract entered into with the buyer when the gold concentrates are shipped at the loading port.

Revenue is recorded and buyer is invoiced based on a provisional sales price as determined in accordance with the terms as specified in the sales contract at the time of shipment. Upon final settlement with the buyer (generally one to two months from the shipment date), the provisional sales price is adjusted based on the contract terms. Between shipment and final settlement, changes in gold futures settlement price on the Commodity Exchange Inc. (“COMEX”) result in adjustment to the revenue. The gold concentrate sales contain an embedded derivative that is required to be bifurcated from the host contract, which is the sale of the metal gold contained in the concentrates at the COMEX gold future settlement prices as specified in the contract. The embedded derivative does not qualify for hedge accounting and is adjusted to fair value through earnings each reporting period, using the COMEX gold future settlement prices at period-end, until final settlement.

#### ***Exploration Costs***

Mineral property exploration costs are expensed as incurred until such time as economic reserves are quantified.

#### ***Share-based Compensation***

The Company recognizes the services received in a share-based payment transaction as the services are received. The services received are measured at the fair value of the equity instruments issued.

#### ***Concentrations***

##### ***Major Customers***

During 2013, all of the Company’s revenues were from one customer.

##### ***Credit Risk***

Financial instruments that potentially subject the Company to concentration of credit risk consist primarily of cash and trade receivables. The Company’s cash are held at various recognized financial institutions, and we do not believe significant concentration of credit risk exists. The Company performed credit evaluation of its customer’s financial condition, and the receivables were secured by the letter of credit issued per contract terms. Therefore, we do not believe a significant risk of loss exists from a concentration of credit.

Foreign Currency Translation

The consolidated financial statements are presented in United States dollars. In accordance with ASC 830, foreign denominated monetary assets and liabilities are translated into their United States dollar equivalents using foreign exchange rates which prevailed at the balance sheet date. Revenue and expenses are translated at average rates of exchange during the year. Gains or losses resulting from foreign currency transactions are included in results of operations.

Going Concern

The accompanying consolidated financial statements have been prepared on a going concern basis, which assumes the Company will realize its assets and discharge its liabilities in the normal course of business. As reflected in the accompanying consolidated financial statements, the Company has an accumulated deficit of \$4,723,329 and a negative working capital of \$709,525 at December 31, 2013. The Company's ability to continue as a going concern is dependent upon its ability to generate future profit from operations and/or to obtain the necessary financing to meet its obligations and repay its liabilities arising from the normal business operations when they come due. Management's plan includes obtaining additional funds by equity and debt financing and/or related party advances, but there is no assurance of additional funding being available. These conditions raise substantial doubt about the Company's ability to continue as a going concern. The accompanying consolidated financial statements do not include any adjustments that might arise as a result of this uncertainty.

Contractual Obligations

As a "smaller reporting company" as defined by Item 10 of Regulation S-K, the Company is not required to provide this information.

**Item 7A. Quantitative and Qualitative Disclosures about Market Risk.**

As a "smaller reporting company" as defined by Item 10 of Regulation S-K, the Company is not required to provide this information.

**Item 8. Financial Statements and Supplementary Data.**

Audited Consolidated financial statements begin on the following page of this report.

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Stockholders  
Oro East Mining, Inc.  
Oakland, California

We have audited the accompanying consolidated balance sheets of Oro East Mining, Inc. and its subsidiaries, (collectively, the "Company") as of December 31, 2013 and 2012 and the related consolidated statements of expenses and comprehensive loss, changes in stockholders' deficit, and cash flows for the years then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States of America). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audits included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Oro East Mining, Inc. and its subsidiaries as of December 31, 2013 and 2012 and the results of their operations, and their cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 1 to the financial statements, the Company has recurring losses and has not generated revenues from its planned principal operations. These factors raise substantial doubt that the Company will be able to continue as a going concern. Management's plans regarding those matters also are described in Note 1. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

/s/ MALONE BAILEY, LLP  
www.malonebailey.com  
Houston, Texas

April 9, 2014

**ORO EAST MINING, INC**  
**CONSOLIDATED BALANCE SHEETS**

	December 31,	
	<u>2013</u>	<u>2012</u>
<b>ASSETS</b>		
Current assets:		
Cash	\$ 57,972	\$ 374,748
Accounts receivable	24,633	-
Inventories	19,578	-
Prepaid expenses	99,162	87,339
Other current assets	48,926	941
Total current assets	250,271	463,028
Property and equipment, net of accumulated depreciation of \$119,349 and \$70,913, respectively	397,218	227,412
<b>TOTAL ASSETS</b>	<b>\$ 647,489</b>	<b>\$ 690,440</b>
<b>LIABILITIES AND STOCKHOLDERS' DEFICIT</b>		
Current liabilities:		
Current portion of long-term debt	\$ 11,661	\$ -
Current portion of capital lease obligation	3,576	-
Accounts payable	205,102	20,830
Due to related party	-	11,000
Short-term notes payable	200,000	-
Convertible note payable, net of unamortized discount of \$77,500 and \$-0-, respectively	282,500	199,169
Accrued consulting costs	112,385	552,318
Other accrued liabilities	144,572	28,637
Advances-related party	-	127,327
Total current liabilities	959,796	939,281
Capital lease obligation, less current portion	7,350	-
Long-term debt, less current portion	32,392	-
<b>TOTAL LIABILITIES</b>	<b>999,538</b>	<b>939,281</b>
<b>STOCKHOLDERS' DEFICIT</b>		
Preferred stock, \$.0001 par value per share, 10,000,000 shares authorized; no shares issued and outstanding	-	-
Common stock, \$.0001 par value per share, 100,000,000 shares authorized; 27,168,290 and 28,198,990 shares issued and outstanding, respectively	2,717	2,820
Additional paid-in capital	4,396,796	2,878,769
Accumulated deficit	(4,723,329)	(3,134,229)
Accumulated other comprehensive income (loss)	(21,759)	3,799
Total Oro East Mining Inc. stockholders' deficit	(345,575)	(248,841)
Noncontrolling interest	(6,474)	-
<b>TOTAL STOCKHOLDERS' DEFICIT</b>	<b>(352,049)</b>	<b>(248,841)</b>
<b>TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT</b>	<b>\$ 647,489</b>	<b>\$ 690,440</b>

See accompanying notes to consolidated audited financial statements.

**ORO EAST MINING, INC**  
**CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE LOSS**

	<u>Year ended December 31, 2013</u>	<u>Year ended December 31, 2012</u>
<b>Revenues:</b>		
Sales of gold concentrates, net	\$ 127,234	\$ -
<b>Cost of revenues</b>	<u>73,390</u>	<u>-</u>
<b>Gross profit</b>	<u>53,844</u>	<u>-</u>
<b>Operating expenses:</b>		
General and administrative	1,192,989	807,606
Exploration costs	436,097	405,900
Total operating expenses	<u>1,629,086</u>	<u>1,213,506</u>
<b>Other income (expense):</b>		
Interest expense	(24,836)	(11,054)
Foreign currency gain (loss)	(646)	482
Total other expense	<u>(25,482)</u>	<u>(10,572)</u>
<b>Net loss</b>	(1,600,724)	(1,224,078)
Net loss attributable to noncontrolling interest	(11,624)	-
<b>Net loss attributable to Oro East Mining Inc.</b>	<u>(1,589,100)</u>	<u>(1,224,078)</u>
<b>Other comprehensive income (loss),</b>		
Foreign currency translation adjustment	(25,558)	(4,684)
<b>Comprehensive loss</b>	<u>\$ (1,614,658)</u>	<u>\$ (1,228,762)</u>
<b>Net income (loss) attributable to Oro East Mining Inc. common stockholders per share - Basic and diluted</b>	<u>\$ (0.06)</u>	<u>\$ (0.04)</u>
<b>Weighted average number of common shares outstanding</b>	<u>27,634,258</u>	<u>27,930,183</u>

See accompanying notes to consolidated audited financial statements.

**ORO EAST MINING, INC**  
**CONSOLIDATED STATEMENTS OF STOCKHOLDER'S EQUITY (DEFICIT)**

	<u>Preferred Stock</u>		<u>Common Stock</u>		<u>Additional Paid-in Capital</u>	<u>Accumulated Deficit during Exploration Stage</u>	<u>Accumulated Other Comprehensive Income</u>	<u>Total Oro East Mining Inc. Stockholders' Equity (Deficit)</u>	<u>Noncontrolling Interest</u>	<u>Total Stockholders' Equity (Deficit)</u>
	<u>Shares</u>	<u>Amount</u>	<u>Shares</u>	<u>Amount</u>						
<b>Balance at December 31, 2011</b>	-	\$ -	27,916,440	\$ 2,792	\$ 1,820,703	\$ (1,910,151)	\$ 8,483	\$ (78,173)	\$ -	\$ (78,173)
Shares issued for cash	-	-	269,550	27	808,623	-	-	808,650	-	808,650
Shares issued for services	-	-	13,000	1	38,999	-	-	39,000	-	39,000
Share-based compensation	-	-	-	-	210,444	-	-	210,444	-	210,444
Net loss	-	-	-	-	-	(1,224,078)	-	(1,224,078)	-	(1,224,078)
Other comprehensive loss	-	-	-	-	-	-	(4,684)	(4,684)	-	(4,684)
<b>Balance at December 31, 2012</b>	-	\$ -	28,198,990	\$ 2,820	\$ 2,878,769	\$ (3,134,229)	\$ 3,799	\$ (248,841)	\$ -	\$ (248,841)
Shares issued for cash	-	-	427,300	43	1,281,857	-	-	1,281,900	-	1,281,900
Shares issued for services	-	-	42,000	4	-	-	-	4	-	4
Subsidiary shares issued to noncontrolling interest	-	-	-	-	94,850	-	-	94,850	5,150	100,000
Stock redemption	-	-	(1,500,000)	(150)	-	-	-	(150)	-	(150)
Convertible note issuance	-	-	-	-	90,000	-	-	90,000	-	90,000
Share-based compensation	-	-	-	-	51,320	-	-	51,320	-	51,320
Net loss	-	-	-	-	-	(1,589,100)	-	(1,589,100)	(11,624)	(1,600,724)
Other comprehensive loss	-	-	-	-	-	-	(25,558)	(25,558)	-	(25,558)
<b>Balance at December 31, 2013</b>	<u>0</u>	<u>\$ 0</u>	<u>27,168,290</u>	<u>\$ 2,717</u>	<u>\$ 4,396,796</u>	<u>\$ (4,723,329)</u>	<u>\$ (21,759)</u>	<u>\$ (345,575)</u>	<u>\$ (6,474)</u>	<u>\$ (352,049)</u>

See accompanying notes to consolidated audited financial statements.

**ORO EAST MINING, INC**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS**

	<b>Year ended December 31, 2013</b>	<b>Year ended December 31, 2012</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net loss	\$ (1,589,100)	\$ (1,224,078)
Adjustments to reconcile net loss to net cash used in operating activities:		
Net loss attributable to noncontrolling interest	(11,624)	-
Depreciation	48,436	41,302
Share-based compensation	51,324	249,444
Amortization of debt discount	12,500	-
Changes in operating assets and liabilities:		
Accounts receivable	(24,633)	-
Inventories	(19,578)	-
Prepaid expenses and other current assets	(59,808)	(88,088)
Accounts payable	184,271	16,905
Accounts payable- related party	(11,000)	11,000
Accrued liabilities	(323,998)	568,336
<b>Net cash used in operating activities</b>	<b>(1,743,210)</b>	<b>(425,179)</b>
<b>CASH FLOW USED IN INVESTING ACTIVITIES,</b>		
Purchases of property and equipment	(159,441)	(14,551)
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Proceeds from issuance of common stock	1,281,900	808,650
Proceeds from shares issuance to noncontrolling interest	100,000	-
Stock redemption	(150)	-
Principal payments under capital lease obligation	(1,074)	-
Proceeds from short-term notes	250,000	-
Proceeds from convertible notes	360,000	-
Repayment of short-term notes	(50,000)	(82,000)
Repayment of convertible notes	(199,169)	-
Repayment of long-term debt	(2,747)	-
Net proceeds from (repayment of) shareholder advances	(127,327)	8,879
<b>Net cash provided by financing activities</b>	<b>1,611,433</b>	<b>735,529</b>
<b>Effect of exchange rate on cash</b>	<b>(25,558)</b>	<b>(4,684)</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>(316,776)</b>	<b>291,115</b>
<b>CASH AT BEGINNING OF PERIOD</b>	<b>374,748</b>	<b>83,633</b>
<b>CASH AT END OF PERIOD</b>	<b>\$ 57,972</b>	<b>\$ 374,748</b>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:</b>		
Interest paid	\$ 19,626	\$ 5,811
<b>NON-CASH INVESTING AND FINANCING ACTIVITIES:</b>		
Equipment acquired under capital lease obligation	\$ 12,000	\$ -
Convertible note issued at discount	\$ 90,000	\$ -
Equipment purchased on short-term note and long-term debt	\$ 46,800	\$ -

See accompanying notes to consolidated audited financial statements.



**ORO EAST MINING, INC**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) Organization and Business**

Oro East Mining, Inc. (“we”, “our”, or the “Company”) was incorporated in Delaware as Accelerated Acquisitions I, Inc. on February 15, 2008 for the purpose of raising capital that is intended to be used in connection with its business plan which may include a possible merger, acquisition or other business combination with an operating business.

On July 2, 2010, the Company changed its business plan to become an exploration and refining company for the mining of gold, copper, and other precious or industrial mineral deposits through the acquisition of certain rights in the Republic of the Philippines. On that date, the Company entered into an Assignment of Rights Agreement with a related company, Oro-East Mining Company LTD (“Oro”). Oro assigned to the Company certain rights and obligations to explore, extract, refine and produce precious metals and other industrial deposits on the claims and earn fees with respect to such services. Thus, the Company commenced business as an exploration, mining, refining and production company. The Company intends to focus on extracting gold, silver, copper, iron ore and other industrial minerals to primarily meet the demands of the Chinese Government and companies for the mined minerals.

On September 20, 2010, Accelerated Acquisitions I, Inc. changed its name to Oro East Mining, Inc.

In June 2013, the Company established a wholly owned subsidiary, Oro East Mariposa, LLC (“Oro East Mariposa”), a California limited liability company. Oro East Mariposa has started its operations since its establishment. In October 2013, Oro East Mariposa issued an additional 158,000 units to a foreign corporation owned by a shareholder for cash of \$100,000. The Company now owns 95% equity interest of Oro East Mariposa.

On June 24, 2013, Oro East Mariposa entered into an exclusive Mining Lease and Royalties Agreement with Red Bank Trust for Red Bank Gold Mine (“Red Bank”). Red Bank is a gold mine located in the prime Mother Lode vein system just east of San Francisco and within the western Sierra Nevada Ranges.

The Company ceased mining exploration at its Philippines site due to force majeure conditions starting from the last quarter of 2012. Instead it set its sights within the United States. On December 24, 2013, Oro East Mariposa purchased the gold tailings commonly referred to by the parties as the WMUs (the “WMUs”) located on certain parcels of real property in the County of Calaveras, State of California. The total purchase price for the WMUs is \$6,000,000 with 30% net profit royalties payable to the seller. The Agreement further reserves an Option in favor of Oro East Mariposa for purchase of 39 parcels of real property as described in the Agreement and all claims rights, business assets, and additional property and assets as set forth in the Agreement for a purchase price of \$32,000,000 less the \$6,000,000 already paid on the WMUs. The Option period is for 180 days from the date of the contract.

**(b) Emerging Growth Company**

We are an “emerging growth company,” as defined in the Jumpstart our Business Startups Act of 2012, and we may take advantage of certain exemptions from various reporting requirements that are applicable to other public companies, including, but not limited to, not being required to comply with the auditor attestation requirements of Section 404 of the Sarbanes-Oxley Act, reduced disclosure obligations regarding executive compensation in our periodic reports and proxy statements, and exemptions from the requirements of holding a nonbinding advisory vote on executive compensation and shareholder approval of any golden parachute payments not previously approved.

Under the Jumpstart Our Business Startups Act, “emerging growth companies” can delay adopting new or revised accounting standards until such time as those standards apply to private companies. We have elected not to avail ourselves to this exemption from new or revised accounting standards and, therefore, we will be subject to the same new or revised accounting standards as other public companies that are not “emerging growth companies.”

**(c) Basis of Consolidation**

The consolidated financial statements include the accounts of the Company and its wholly owned subsidiary. All significant intercompany accounts and transactions have been eliminated.

**(d) Exploration Stage Company**

The consolidated financial statements are no longer presented in accordance with Accounting Standards Codification 915 and SEC Industry Guide 7.

The Company ceased to be an Exploration Stage Company in fiscal year 2013 due to the change of its business plan as disclosed in Note 1(a) above and in the Business Description and Business Overview section under Item 1 and 7 of this annual report. The current business activity of the Company does not include any mining exploration. Rather, after the purchase of the WMUs at Carson Hill, the Company is focused on producing gold concentrates from the mining waste and leached ore. The Company recorded its first sales or shipment of gold concentrates in December 2013.

**(e) Use of Estimates**

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the balance sheet and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**(f) Reclassification**

Certain prior year amounts have been reclassified to conform with current year presentation.

**(g) Cash and Cash Equivalents**

Cash consists of deposits with banks or other financial institutions. The Company considers all highly liquid investments with original maturity of three months or less to be cash equivalents. There were no cash equivalents as of December 31, 2013 and 2012.

**(h) Accounts Receivable**

Accounts receivable consists of trade receivables from gold concentrate sales. We have not established an allowance for doubtful accounts as payments from all outstanding receivables as of December 31, 2013 have been collected subsequently.

**(i) Inventories**

Inventories consist of chemical reagents carried at cost not to exceed their net realizable value. Cost includes applicable taxes and freights.

**(j) Property and Equipment**

Property and equipment are carried at the cost of acquisition or construction and depreciated over the estimated useful lives of the assets. Costs associated with repair and maintenance are expensed as incurred. Costs associated with improvements which extend the life, increase the capacity or improve the efficiency of our property and equipment are capitalized and depreciated over the remaining life of the related asset. Gains and losses on dispositions of equipment are reflected in operations. Depreciation is provided using the straight-line method over the estimated useful lives of the assets, which are 5 to 7 years.

**(k) Revenue Recognition**

Revenue from gold concentrate sales is recognized when the title and risk of loss pass to the buyer and when collectability is reasonably assured. The title and risk of loss is passed to the buyer based on the terms of the sales contract entered into with the buyer when the gold concentrates are shipped at the loading port.

Revenue is recorded and buyer is invoiced based on a provisional sales price as determined in accordance with the terms as specified in the sales contract at the time of shipment. Upon final settlement with the buyer (generally one to two months from the shipment date), the provisional sales price is adjusted based on the contract terms. Between shipment and final settlement, changes in gold futures settlement price on the Commodity Exchange Inc. ("COMEX") result in adjustment to the revenue. The gold concentrate sales contain an embedded derivative that is required to be bifurcated from the host contract, which is the sale of the metal gold contained in the concentrates at the COMEX gold future settlement prices as specified in the contract. The embedded derivative does not qualify for hedge accounting and is adjusted to fair value through earnings each reporting period, using the COMEX gold future settlement prices at period-end, until final settlement.

**(l) Exploration Costs**

Mineral property exploration costs are expensed as incurred until such time as economic reserves are quantified.

**(m) Share-based Compensation**

The Company recognizes the services received in a share-based payment transaction as the services are received. The services received are measured at the fair value of the equity instruments issued. See Note 3.

**(n) Income Taxes**

Income taxes are recognized for under the liability method. Deferred tax assets and liabilities are recognized for the estimated future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates in effect for the year in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rate is recognized in income in the period that includes the enactment date. Valuation allowances are established when necessary to reduce deferred tax assets to the amounts more likely than not to be realized.

**(o) Foreign Currency Translation**

The consolidated financial statements are presented in United States dollars. Foreign denominated monetary assets and liabilities are translated into their United States dollar equivalents using foreign exchange rates which prevailed at the balance sheet date. Revenue and expenses are translated at average rates of exchange prevailing during the year. Gains or losses resulting from foreign currency transactions are included in results of operations, and translation adjustments are recorded to Other Comprehensive Income.

**(p) Earnings (Loss) per Common Share**

Basic earnings (loss) per share is calculated using the weighted-average number of common shares outstanding during each reporting period. Diluted earnings (loss) per share includes potentially dilutive securities such as outstanding options and warrants, using various methods such as the treasury stock or modified treasury stock method in the determination of dilutive shares outstanding during each reporting period.

**(q) Concentrations**

*Major Customers*

During 2013, all of the Company's revenues were from one customer.

*Credit Risk*

Financial instruments that potentially subject the Company to concentration of credit risk consist primarily of cash and trade receivables. The Company's cash are held at various recognized financial institutions, and we do not believe significant concentration of credit risk exists. The Company performed credit evaluation of its customer's financial condition, and the receivables were secured by the letter of credit issued per contract terms. Therefore, we do not believe a significant risk of loss exists from a concentration of credit.

**(r) Recent Accounting Pronouncements**

We do not expect the adoption of recently issued accounting pronouncements to have a significant impact on the Company's results of operations, financial position or cash flow.

**(s) Going Concern**

The accompanying consolidated financial statements have been prepared on a going concern basis, which assumes the Company will realize its assets and discharge its liabilities in the normal course of business. As reflected in the accompanying consolidated financial statements, the Company has an accumulated deficit of \$4,723,329 and a negative working capital of \$709,525 at December 31, 2013. The Company's ability to continue as a going concern is dependent upon its ability to generate future profit from operations and/or to obtain the necessary financing to meet its obligations and repay its liabilities arising from the normal business operations when they come due. Management's plan includes obtaining additional funds by equity and debt financing and/or related party advances, but there is no assurance of additional funding being available. These conditions raise substantial doubt about the Company's ability to continue as a going concern. The accompanying consolidated financial statements do not include any adjustments that might arise as a result of this uncertainty.

**NOTE 2 FAIR VALUE MEASUREMENT**

Accounting Standards Codification (“ASC”) 820 - Fair Value Measurement establishes a fair value hierarchy that categorizes into three levels the inputs to valuation techniques used to measure fair value. The fair value hierarchy gives the highest priority to quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1 inputs) and the lowest priority to unobservable inputs (Level 3 inputs).

Level 1	Quoted prices (unadjusted) in active markets for identical assets or liabilities that the reporting entity can access at the measurement date;
Level 2	Input other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and
Level 3	Unobservable inputs for the asset or liability.

The Company’s financial instruments include cash, accounts receivable and payable, short- and long-term debt, and derivative financial instrument. The carrying amounts of cash, accounts payable, short-term loans and long-term debt approximate fair value. The following table sets forth the Company’s financial instruments measured at fair value on a recurring basis:

	Fair Value at December 31, 2013			
	Level 1	Level 2	Level 3	Total
Accounts receivable <sup>(1)</sup>	\$ 24,633	\$ -	\$ -	\$ 24,633

<sup>(1)</sup> As disclosed in Note 1(k), the sales contain an embedded derivative due to the changes in the gold futures settlement price on the COMEX between the shipment date and final settlement, which is bifurcated and accounted for as a derivative.

The embedded derivative included in the accounts receivable is adjusted to fair value through earnings at the end of each reporting period and classified within Level 1 of the fair value hierarchy because it is valued using quoted market prices in active market. We recorded a loss of \$1,032 to the gold concentrate sales.

There were no financial instruments as of December 31, 2012 subject to the fair value measurement under ASC 820.

**NOTE 3 CAPITAL STOCK AND SHARE-BASED COMPENSATION**

The Company sold 427,300 and 269,550 shares of common stock to other investors for cash of \$1,281,900 and \$808,650 during 2013 and 2012, respectively.

The Company redeemed from Accelerated Venture Partners, LLP 1,500,000 shares of common stock for an aggregate redemption price of \$150 pursuant to a Stock Redemption Agreement dated May 13, 2013. The Company then canceled and returned the 1,500,000 shares to the authorized stock of the Company.

The Company also issued 42,000 and 13,000 common shares for consulting services during 2013 and 2012. The Company recognized a total of \$51,324 and \$249,444 share-based payment expenses during 2013 and 2012, respectively.

The Company adopted the 2013 Stock Incentive Plan (the “Plan”) in May 2013, and the Plan provides for the issuance of options, restricted stock, restricted stock units, stock appreciation rights, performance awards, other stock-based awards and dividend equivalents up to 5,000,000 shares of the Company’s common stock. As of December 31, 2013, there were 4,959,000 shares available for grant under the Plan. Below is a summary of the status of the Company’s nonvested restricted stock units (“RSUs”) as of December 31, 2013 and changes during the year ended December 31, 2013:

Nonvested RSUs	Number of RSUs	Weighted-Average Grant	
		Date	Fair Value
Nonvested at January 1, 2013	-	\$	-
Granted	76,700		3.00
Vested	-		-
Forfeited	-		-
Nonvested at December 31, 2013	76,700	\$	3.00

As of December 31, 2013, there was \$230,100 of total unrecognized share-based compensation related to nonvested RSUs granted under the Plan.

**NOTE 4 PROPERTY AND EQUIPMENT**

A summary of property and equipment and useful lives is as follows:

	<b>December 31,</b>		<b>Useful life (in years)</b>
	<b>2013</b>	<b>2012</b>	
Mining and lab equipment	\$ 244,779	\$ 204,093	7
Refinery plant machinery	182,200	-	5
Trucks and autos	81,482	79,681	5 - 7
Office furniture and equipment	8,106	14,551	5 - 7
<b>Total</b>	<b>516,567</b>	<b>298,325</b>	
Less: accumulated depreciation	(119,349)	(70,913)	
	<b>\$ 397,218</b>	<b>\$ 227,412</b>	

The Company recorded depreciation expense of \$48,436 and \$41,302 for 2013 and 2012, respectively.

**NOTE 5 SHORT-TERM NOTES PAYABLE**

During 2013 the Company entered into five \$50,000 promissory notes agreements totaling \$250,000 with a US and foreign corporation each owned by a different shareholder. The Company paid off one of the \$50,000 promissory notes during 2013. The notes totaling \$200,000 as of December 31, 2013 are due January 31, 2014, March 15, 2014, May 15, 2014 and May 31, 2014 with interest at 12%, 12%, 15% and 15%, respectively, and with no collateral. As of December 31, 2013, the Company has accrued interest of \$8,813.

**NOTE 6 CONVERTIBLE NOTE PAYABLE**

The Company paid off the principal and accrued interest of a convertible note totaling \$217,043 in January 2013. The note was issued in 2010.

In December 2013, the Company issued a \$360,000 principal amount of 12% convertible note due June 5, 2014 (“Convertible Note”). The Convertible Note is unsecured and may be paid in full by the Company at any time prior to its maturity date without penalty. Upon maturity of the Convertible Note, the holder may convert all but not less than all the outstanding principal and interest due at \$3.00 USD per share into common stock of the Company. The Convertible Note has a beneficial conversion feature resulted in the recognition of \$90,000 debt discount. This debt discount is amortized as non-cash interest expense over the life of the note and has an unamortized balance of \$77,500 as of December 31, 2013.

**NOTE 7 LONG-TERM DEBT**

Following is a summary of all long-term debt:

	<b>December 31, 2013</b>	<b>December 31, 2012</b>
Note payable to a financial institution, collateralized by equipment, due in monthly principal and interest payments of \$1,918 at 29% imputed interest through October 15, 2016	\$ 44,053	\$ -
Less: current maturities	(11,661)	-
	<b>\$ 32,392</b>	<b>\$ -</b>

Principal payments on long-term debt are due as follows:

	<b>Year ending December 31:</b>	<b>Total</b>
2014		\$ 11,661
2015		15,554
2016		16,838
		<b>\$ 44,053</b>

**NOTE 8 INCOME TAXES**

During 2013 and 2012, the Company incurred a net operating loss and therefore has no tax liability. As of December 31, 2013, our federal net operating loss carryforwards for income tax purposes were approximately \$4.1 million. If not utilized, the federal net operating loss carryforwards will begin to expire in 2028. The net operating loss carryforwards may be subject to various annual limitations under Section 382 of the Internal Revenue Code.

The net deferred tax asset generated by the operating loss carry-forward has been fully reserved as we believe it is more likely than not that those assets will not be realized.

At December 31, 2013 and 2012, deferred tax asset consisted approximately of \$1,400,000 and \$890,000, respectively, with full valuation allowance for both years.

**NOTE 9 COMMITMENTS****Capital Leases**

The Company classifies the equipment lease, which is for 3 years expiring in 2016, as a capital lease. The following is an analysis of the leased equipment under capital leases by major classes.

<u>Classes of Equipment</u>	<u>December 31, 2013</u>	<u>December 31, 2012</u>
Mining equipment	\$ 12,000	\$ -
Less: Accumulated depreciation	(643)	-
	<u>\$ 11,357</u>	<u>\$ -</u>

The following is a schedule by years of future minimum lease payments under capital leases together with the present value of the net minimum lease payments as of December 31, 2013.

<u>Year ending December 31:</u>	<u>Total</u>
2014	\$ 5,040
2015	5,040
2016	<u>3,360</u>
	13,440
Less: Amount representing interest (a)	<u>(2,514)</u>
Present value of net minimum lease payment (b)	<u>\$ 10,926</u>

- (a) Amount necessary to reduce net minimum lease payments to present value calculated at the Company's incremental borrowing rate at lease inception.  
 (b) Reflected in the balance sheet as current and noncurrent obligation under capital lease of \$3,576 and \$7,350, respectively.

**NOTE 10 RELATED PARTY TRANSACTIONS**

The shareholder and officer of the Company paid expenses on behalf of the Company during 2013 and 2012. As of December 31, 2013 and 2012, the Company owed shareholder and officer the amount of \$0 and \$127,327, respectively. The balances are unsecured, non-interest bearing and due on demand.

The Company has a payable of \$11,000 to a shareholder as of December 31, 2012 for consulting service performed in 2012.

**NOTE 11 SUBSEQUENT EVENTS**

On January 31, 2014, the Company entered into a Sale and Purchase Agreement ("Agreement") with a foreign company ("Buyer") for its purchase of our gold concentrates. The Buyer advanced \$1,000,000 on the Agreement to the Company, which will be credited against subsequent gold concentrates shipments. Please refer to the Form 8-K filed on February 5, 2014 for details of the terms of the Agreement.

On February 13, 2014, Oro East Mariposa entered into an equipment lease agreement ("Lease") with an unrelated company on a month-to-month basis. The Lease charged the first five weeks for \$15,000 and then \$20,000 monthly for a maximum of 5 additional months. It allows all rental payments to be applied as a credit to the future purchase of the leased equipment.

**ITEM 9. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE.**

As of this reporting, there are none.

**ITEM 9A(T). CONTROLS AND PROCEDURES.**

*Evaluation of Disclosure Controls and Procedures*

The Company's Chief Executive Officer and Chief Financial Officer evaluated the effectiveness of the Company's disclosure controls and procedures pursuant to Rule 13a-15 under the Exchange Act, as of the end of the period covered by this Annual Report on Form 10-K. Disclosure controls and procedures include, without limitation, controls and procedures designed to ensure that information we are required to disclose in reports that we file or submits under the Securities Exchange Act of 1934 is accumulated and communicated to the our management, including its Chief Executive Officer and Chief Financial Officer, as appropriate to allow timely decisions regarding required disclosure. Based on this evaluation, the Chief Executive Officer and Chief Financial Officer have concluded that the Company's disclosure controls and procedures are not effective as of December 31, 2013 due to a material weakness in internal control over financial reporting described below.

*Management's Annual Report on Internal Control over Financial Reporting*

Our management is responsible for establishing and maintaining adequate internal control over financial reporting, as defined in Rule 13a-15(f) of the Exchange Act. Our management conducted an evaluation of the effectiveness of our internal control over financial reporting based on the framework in *Internal Control—Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission. Based on this evaluation, management identified a material weakness in its internal control over financial reporting as described below.

We had limited segregation of duties for recording and reviewing accounting transactions, and our management review controls over the acquisition of assets were not operating effectively. This material weakness resulted in material misstatement in the unaudited consolidated financial statements related to the acquisition of \$6,000,000 ore stockpiles. We had corrected such misstatement prior to the issuance of our annual consolidated financial statements on this annual report.

This annual report does not include an attestation report of the Company's registered public accounting firm regarding internal control over financial reporting. Management's report was not subject to attestation by the Company's registered public accounting firm pursuant to rules of the Securities and Exchange Commission adopted on September 21, 2010 that permit the Company to provide only management's report in this annual report.

*Limitations on the Effectiveness of Controls*

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

*Changes in Internal Control over Financial Reporting*

Other than the material weakness as identified above, there were no changes in the Company's internal controls over financial reporting during the fiscal year ended December 31, 2013 that materially affected, or are reasonably likely to materially affect, the Company's internal control over financial reporting.

*Management's Plans to remediate the Material Weakness*

The Company will consult with outside independent certified public accounting firm regarding acquisitions and other significant accounting issues to improve our management review controls and to mitigate the control deficiencies due to limited segregation of duties.

**ITEM 9B. OTHER INFORMATION**

As of this reporting, there are none.

**PART III****ITEM 10. DIRECTORS, EXECUTIVE OFFICERS AND CORPORATE GOVERNANCE.**

(a) Identification of Directors and Executive Officers. The following table sets forth certain information regarding the Company's officers and directors:

<b>Name</b>	<b>Age</b>	<b>Positions</b>
Tian Qing Chen	52	CEO and Chairman of the Board
Rex Yuen	50	CFO
Linda Chen	60	Director

**Tian Qing Chen** *Chairman and Chief Executive Officer*

Mr. Chen has served as Chief Executive Officer and Chairman of the Company since July of 2010. He currently devotes approximately 80% of his working time to the Company, and spends approximately 7 months per year at the Company's Philippine mining site, approximately 2 months per year at the Company's office in Hong Kong and approximately 1 month per year at the Company's headquarter office in the United States. Mr. Chen has been an entrepreneur in finance and real estate investments for over 20 years. Since 2007 until he joined the Company, he has been the COO of Oro East Mining Ltd. Additionally, Mr. Chen is the President and CEO of Mutual Gain Hong Kong Group Limited, a venture capital firm based in Hong Kong since 1990, where he has worked with family conglomerates throughout East Asia to learn the trade in gold, iron, silver, steel and other precious metals. His firm has successfully invested and acquired mines in Singapore, Malaysia, the Republic of Philippines, the People's Republic of China, and elsewhere across the Asian continent. Mr. Chen was educated in East Asia and received his Bachelor's degree from Guang Dong University. Mr. Chen's knowledge about our mining properties led to our conclusion that Mr. Chen should be serving as a member of our Board of Directors.

**Rex Yuen** *Chief Financial Officer*

Rex Yuen was appointed as Chief Financial Officer of the Company on May 1, 2013, and prior to his appointment, he has been an accounting advisor to the Company since February 2012. Mr. Yuen brings a decade-long pedigree of service as Chief Financial Officer and controller of other companies located throughout the United States and Asia. He has practiced public accounting both domestically and internationally, with over 10 years of experience. Mr. Yuen has broad experience in the implementation of cost management initiatives, capitalizing on new growth opportunities, acquisition integration, strategic planning, resource allocation, and cost accounting in U.S., China, and Hong Kong corporations. He brings to Oro East his knowledge of Sarbanes-Oxley implementation and controls, tax compliance, and corporate organizational development. Mr. Yuen holds an honor degree in Business Economics from the University of California at Los Angeles and is a licensed Certified Professional Accountant and Chartered Global Management Accountant. He is also a member of the AICPA.

**Linda Chen** *Director*

Ms. Chen received her Master degree from Washington State University and has over 28 years of experience in international trade and has launched several trading companies. She has worked with major family conglomerates throughout East Asia while gaining experience and knowledge on trade in gold, iron, silver, steel and other precious metals. Ms. Chen has successfully achieved additional skill and knowledge of the mining industry from deals in Malaysia, the Republic of Philippines, and the People's Republic of China. Starting in 2006, she worked about 5 years as a consultant for Skynix Holdings Inc. She is currently the Vice President and Director of a mid-size global equity and investment firm. Additionally, she has been and currently is a director at Oro East Mining Inc. Ms. Chen's general knowledge about mining led to our conclusion that Mr. Chen should be serving as a member of our Board of Directors.

(b) Significant Employees.

At present, there are three employees with the Company, two under written employment agreements. The subsidiary Oro East Mariposa, LLC has two employees. Except for the 2013 Stock Incentive Plan ("Plan") adopted by the Company in May 2013 authorizing 5,000,000 shares to be issued under the Plan, we presently do not have any pension, health, annuity, insurance, profit sharing or similar benefit plans. During 2013, we granted a total of 76,700 Restricted Stock Units ("RSUs") under the Plan to the Company's Chief Financial Officer and employee.

(c) Involvement in Certain Legal Proceedings.

There have been no events under any bankruptcy act, no criminal proceedings and no judgments, injunctions, orders or decrees material to the evaluation of the ability and integrity of any director, executive officer, promoter or control person of Registrant during the past five years.



There are no pending legal proceedings to which the Company is a party or in which any director, officer or affiliate of the Company, any owner of record or beneficially of more than 5% of any class of voting securities of the Company, or security holder is a party adverse to the Company or has a material interest adverse to the Company. The Company's mineral claim is not the subject of any pending legal proceedings.

#### **Audit Committee and Audit Committee Financial Expert**

No audit committee has been formed as of the filing date of this Annual Report.

#### **Section 16(a) Beneficial Ownership Reporting Compliance.**

Section 16(a) of the Securities Act of 1934 requires the Company's officers and directors, and greater than 10% stockholders, to file reports of ownership and changes in ownership of its securities with the Securities and Exchange Commission. Copies of the reports are required by SEC regulation to be furnished to the Company. Based on management's review of these reports during the fiscal year ended December 31, 2012, all reports required to be filed were filed on a timely basis.

#### **Code of Ethics**

Our board of directors has adopted a code of ethics that our officers, directors and any person who may perform similar functions is subject to. The Code of Ethics does not indicate the consequences of a breach of the code. If there is a breach, the board of directors would review the facts and circumstances surrounding the breach and take action that it deems appropriate, which action may include dismissal of the employee who breached the code.

### **ITEM 11. EXECUTIVE COMPENSATION.**

#### **Summary Compensation Table**

The table below summarizes all compensation awarded to, earned by, or paid to our officers for all services rendered in all capacities to us for the fiscal periods indicated:

<b>Name and Principal Position</b>	<b>Year</b>	<b>Salary (\$)</b>	<b>Bonus (\$)</b>	<b>Stock Awards (\$)</b>	<b>Option Awards (\$)</b>	<b>Non-Equity Incentive Plan Compensation (\$)</b>	<b>Nonqualified Deferred Compensation (\$)</b>	<b>All Other Compensation (\$)</b>	<b>Total (\$)</b>
Tian Qing Chen <sup>(1)</sup>	2013	79,167	0	0	0	0	0	0	79,167
	2012	0	0	0	0	0	0	0	0
Rex Yuen <sup>(2)</sup>	2013	70,833	0	180,000 <sup>(3)</sup>	0	0	0	0	250,833
	2012	0	0	0	0	0	0	0	0

<sup>(1)</sup> Chairman and Chief Executive Officer.

<sup>(2)</sup> Chief Financial Officer.

<sup>(3)</sup> 60,000 Restricted Stock Units ("RSU") were granted on May 1, 2013 pursuant to a 5-year vesting schedule based on the year of employment. The grant date fair value of \$180,000 was computed based on \$3 per share, which is the closest issuance price of the Company's common stock to the grant date when there were no trading activities on the OTCBB. No RSUs were vested as of December 31, 2013. See Note 3 to the consolidated financial statements.

#### **Employment Agreements**

We maintain written employment agreements with each of our named executive officers. Their employments are at-will, and each named executive officer receives his base salary and a predetermined amount of RSUs pursuant to a 5-year vesting schedule based on the year of employment. The annual base salary amounts were \$95,000 for Tian Qing Chen and \$85,000 for Rex Yuen in 2013.

**Outstanding Equity Awards at December 31, 2013**

The following table summarizes the outstanding equity awards of our named executive officers' at the fiscal year ended December 31, 2013:

	Option awards					Stock awards			
	Number of Securities underlying unexercised options (#) exercisable	Number of securities underlying unexercised options (#) unexercisable	Equity incentive plan awards: Number of securities underlying unexercised options (#)	Option exercise price (\$)	Option expiration date	Number of shares or units of stock that have not vested (#)	Market value of shares or units of stock that have not vested (\$)	Equity incentive plan awards: Number of unearned shares, units or other rights that have not vested (#)	Equity incentive plan awards: Market or payout value of unearned shares, units or other rights that have not vested (\$)
Tian Qing Chen	-	-	-	-	-	-	-	-	-
Rex Yuen	-	-	-	-	-	-	-	60,000 <sup>1</sup>	228,000 <sup>1</sup>

<sup>1</sup> As of December 31, 2013, 60,000 RSUs granted in 2013 were all unvested, and the market value was computed based on \$3.80 per share of the Company's common stock last traded on the OTCBB in 2013 as there have been no other trading activities since then in 2013.

**Director Compensation**

The following table sets forth director compensation as of December 31, 2013:

Name	Fees Earned Paid in Cash (\$)	Stock Awards (\$)	Option Awards (\$)	Non-Equity Incentive Plan Compensation (\$)	Nonqualified Deferred Compensation (\$)	All Other Compensation (\$)	Total (\$)
Tian Qing Chen	0	0	0	0	0	0	0
Linda Chen	0	0	0	0	0	0	0

**ITEM 12. SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT AND RELATED STOCKHOLDER MATTERS.**

The following table lists, as of December 31, 2013, the number of shares of common stock of the Company that are beneficially owned by (i) each person or entity known to the Company to be the beneficial owner of more than 5% of the outstanding common stock; (ii) each officer and director of the Company; and (iii) all officers and directors as a group. Information relating to beneficial ownership of common stock by our principal shareholders and management is based upon information furnished by each person using "beneficial ownership" concepts under the rules of the Securities and Exchange Commission. Under these rules, a person is deemed to be a beneficial owner of a security if that person has or shares voting power, which includes the power to vote or direct the voting of the security, or investment power, which includes the power to vote or direct the voting of the security. The person is also deemed to be a beneficial owner of any security of which that person has a right to acquire beneficial ownership within 60 days. Under the Securities and Exchange Commission rules, more than one person may be deemed to be a beneficial owner of the same securities, and a person may be deemed to be a beneficial owner of securities as to which he or she may not have any pecuniary beneficial interest. Except as noted below, each person has sole voting and investment power.

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The percentages below are calculated based on 27,168,290 shares of our common stock issued and outstanding as of the date of this annual report. We do not have any outstanding warrant, options or other securities exercisable for or convertible into shares of our common stock.

<b>Title of Class</b>	<b>Name and Address of Beneficial Owner</b>	<b>Name of Shares Owned Beneficially</b>	<b>Percent of Class Owned</b>
Common Stock	Tian Qing Chen, Chief Executive Officer, and Director <sup>(1)</sup>	23,850,000	87.79%
Common Stock	Accelerated Venture Partners, LLC	1,500,000	5.52%
Common Stock	Rex Yuen, Chief Financial Officer <sup>(1)</sup>	0	0%
Common Stock	Linda Chen, Director <sup>(1)</sup>	900	*
Common Stock	All executive officers and directors as a group	23,850,900	87.79%

<sup>(1)</sup> c/o Oro East Mining, Inc., 7817 Oakport Street, Suite 205, Oakland, CA 94621

\* Less than 1%

**Equity Compensation Plan Information**

We adopted the 2013 Stock Incentive Plan (the "Plan") in May 2013. The purpose of the Plan is to attract highly-qualified persons to serve as Employees, Directors and Consultants of the Company and its Affiliates. A further purpose of the Plan is to provide such individuals with additional incentive and reward opportunities designed to enhance the profitable growth of the Company and its Affiliates. The Plan provides for the grant of Options, Restricted Stock, Restricted Stock Units, Stock Appreciation Rights, Performance Awards, Other Stock-Based Awards and Dividend Equivalents, or any combination of the foregoing, up to 5,000,000 shares of the Company's common stock as is best suited to the circumstances of the particular Employee, Consultant or Director as determined by the Board of Directors in its sole discretion.

	<b>Number of Securities To be Issued Upon Exercise of Outstanding Options, Warrants and Rights</b>	<b>Weighted-Average Exercise Price of Outstanding Options, Warrants and Rights</b>	<b>Number of Securities Remaining Available for Future Issuance Under Equity Compensation Plans (Excluding Securities Reflected in Column (a))</b>
	<b>(a)</b>	<b>(b)</b>	<b>(c)</b>
Equity compensation plans approved by security holders	-	-	-
Equity compensation plans not approved by security holders	76,700 <sup>1</sup>	-	4,959,000 <sup>2</sup>
<b>Total</b>	<b>-</b>	<b>-</b>	<b>4,959,000</b>

<sup>1</sup> Represents invested restricted stock units outstanding as of December 31, 2013 under the Plan. See Note 3 to the consolidated financial statements.

<sup>2</sup> As of December 31, 2013, 4,959,000 shares remaining available for future issuance under the Plan. 41,000 shares were issued for consulting services during 2013. See Note 3 to the consolidated financial statements.

**ITEM 13. RELATIONSHIPS AND RELATED TRANSACTIONS AND DIRECTOR INDEPENDENCE.**

***Certain Relationships and Related Transactions***

There are family relationships between one of our officers and directors. Each director is elected at our annual meeting of stockholders and holds office until the next annual meeting of stockholders, or until his successor is elected and qualified.

The shareholder and officer of the Company paid expenses on behalf of the Company during 2013 and 2012. As of December 31, 2013 and 2012, the Company owed shareholder and officer the amount of \$0 and \$127,327, respectively. The balances are unsecured, non-interest bearing and due on demand.

**Director Independence**

Our board of directors is currently composed of two members, and both do not qualify as an independent director under the Sarbanes-Oxley Act of 2002 and section 10A(m)(3) of the Exchange Act.

**Conflicts of Interest**

Since we do not have an audit or compensation committee comprised of independent directors, the functions that would have been performed by such committees are performed by our director. The Board of Directors has not established an audit committee and does not have an audit committee financial expert, nor has the Board established a nominating committee. The Board is of the opinion that such committees are not necessary since the Company is an early exploration stage company and has only two directors, and to date, such director has been performing the functions of such committees. Thus, there is a potential conflict of interest in that our director and officer has the authority to determine issues concerning management compensation, nominations, and audit issues that may affect management decisions.

Other than as described above, we are not aware of any other conflicts of interest of our executive officer and director.

**ITEM 14. PRINCIPAL ACCOUNTANT FEES AND SERVICES.**

**Audit Fees**

For 2013 and 2012, we were charged approximately \$18,300 and \$20,600 for professional services rendered for the audit and review of our consolidated financial statements.

**Audit-Related Fees**

-\$0-

**Tax Fees**

-\$0-

**All Other Fees**

-\$0-

**The Board Of Directors Pre-Approval Policies**

We do not have a separate audit committee. Our board of directors performs the functions of an audit committee. Before an independent auditor is engaged by us to render audit or non-audit services, our board of directors pre-approves the engagement. Board of directors pre-approval of audit and non-audit services will not be required if the engagement for the services is entered into pursuant to pre-approval policies and procedures established by our board of directors regarding our engagement of the independent auditor, provided the policies and procedures are detailed as to the particular service, our board of directors is informed of each service provided, and such policies and procedures do not include delegation of our board of directors' responsibilities under the Exchange Act to our management. Our board of directors may delegate to one or more designated members of our board of directors the authority to grant pre-approvals, provided such approvals are presented to the board of directors at a subsequent meeting. If our board of directors elects to establish pre-approval policies and procedures regarding non-audit services, the board of directors must be informed of each non-audit service provided by the independent auditor. Board of directors pre-approval of non-audit services, other than review and attest services, also will not be required if such services fall within available exceptions established by the SEC. For the year ended December 31, 2013, 100% of audit-related services performed by our independent auditors were pre-approved by our board of directors.

Our board has considered whether the services described above under the caption "All Other Fees", which are currently none, is compatible with maintaining the auditor's independence.

The board approved all fees described above.

PART IV

ITEM 15. EXHIBITS, FINANCIAL STATEMENT SCHEDULES.

The following documents are filed as part of this 10-K:

1. The following exhibits are filed as part of this report:

<b>Exhibit</b>	<b>Description</b>
3.1.1	Articles of Incorporation of Accelerated Acquisitions I, Inc.(1)
3.1.2	Certificate of Amendment to Articles of Incorporation (5)
3.2	Bylaws of the Registrant (3)
4.1	Specimen Stock Certificate (4)
10.1	Assignment Agreement between Accelerated Acquisitions I, Inc. and Oro-East Mining Company Ltd. (2)
10.2	Mineral Production Sharing Agreement, dated February 10, 2010, by and between Registrant and the Republic of the Philippines (6)
10.3	2013 Stock Incentive Plan adopted on May 8, 2013 (7)
10.4	Employment Agreement with the Chief Financial Officer, dated May 1, 2013 (8)
10.5	<a href="#">Employment Agreement with the Chief Executive Officer, dated April 7, 2014</a> *
10.6	Stock Redemption Agreement, dated May 13, 2013, between Oro East Mining, Inc. and Accelerated Venture Partners, LLC (9)
10.7	Mining Lease and Royalties Agreement, dated June 24, 2013, between Oro East Mariposa, LLC and Red Bank Trust (10)
10.8	Asset Purchase and Option Agreement, dated December 24, 2013, between Oro East Mariposa, LLC and Sutton Enterprises (11)
10.9	Sale and Purchase Agreement, dated January 31, 2014, between Oro East Mining, Inc. and Royal Asset Management (12)
31.1	<a href="#">Certification of the Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.</a> *
31.2	<a href="#">Certification of the Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.</a> *
32.1	<a href="#">Certification of the Chief Executive Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.</a> *
32.2	<a href="#">Certification of the Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.</a> *
101.INS	XBRL Instance Document *
101.SCH	XBRL Taxonomy Extension Schema Document. *
101.CAL	XBRL Taxonomy Extension Calculation Linkbase Document *
101.DEF	XBRL Taxonomy Extension Definition Linkbase Document *
101.LAB	XBRL Taxonomy Extension Labels Linkbase Document *
101.PRE	XBRL Taxonomy Extension Presentation Linkbase Document *

- (1) Incorporated by reference to Exhibit 3.1 to the Registrant's Form 10-12G (File No. 000-53136) filed with the Commission on March 19, 2008
- (2) Incorporated by reference to Exhibit 10.1 to the Registrant's Amendment No. 1 to Form S-1 (File No. 333-177509) filed with the Commission on January 30, 2012.
- (3) Incorporated by reference to Exhibit 3.2 to the Registrant's Form 10-12G (File No. 000-53136) filed with the Commission on March 19, 2008.
- (4) Incorporated by reference to Exhibit 4.1 to the Registrant's Amendment No. 1 to Form S-1 (File No. 333-177509) filed with the Commission on January 30, 2012.
- (5) Incorporated by reference to Exhibit 3.1.2 to the Registrant's Amendment No. 1 to Form S-1 (File No. 333-177509) filed with the Commission on January 30, 2012.
- (6) Incorporated by reference to Exhibit 10.6 to the Registrant's Amendment No. 2 to Form S-1 (File No. 333-177509) filed with the Commission on March 1, 2012
- (7) Incorporated by reference to Exhibit 4.1 to the Registrant's Form 10-Q (File No. 000-53136) filed with the Commission on May 10, 2013.
- (8) Incorporated by reference to Exhibit 10.1 to the Registrant's Form 10-Q (File No. 000-53136) filed with the Commission on May 10, 2013.
- (9) Incorporated by reference to Exhibit 10.1 to the Registrant's Form 8-K (File No. 000-53136) filed with the Commission on May 17, 2013.
- (10) Incorporated by reference to Exhibit 10.1 to the Registrant's Form 8-K (File No. 000-53136) filed with the Commission on June 27, 2013.
- (11) Incorporated by reference to Exhibit 10.1 to the Registrant's Form 8-K (File No. 000-53136) filed with the Commission on January 2, 2014.
- (12) Incorporated by reference to Exhibit 10.1 to the Registrant's Form 8-K (File No. 000-53136) filed with the Commission on February 5, 2014.
- \* Filed herewith.

## 2. FINANCIAL STATEMENTS

The following documents are filed in Part II, Item 8 of this annual report on Form 10-K:

- Report of MaloneBailey, LLP Independent Registered Certified Public Accounting Firm
- Consolidated Balance Sheets as of December 31, 2013 and 2012
- Consolidated Statements of Operations and Comprehensive for the years ended December 31, 2013 and 2012
- Consolidated Statements of Stockholders' Equity (Deficit) for the years ended December 31, 2013 and 2012
- Consolidated Statement of Cash Flows for the years ended December 31, 2013 and 2012
- Notes to Consolidated Financial Statements

## 3. FINANCIAL STATEMENT SCHEDULES

All financial statement schedules have been omitted as they are not required, not applicable, or the required information is otherwise included.

**SIGNATURES**

Pursuant to the requirements of Section 13 or 15(d) of the Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

**Oro East Mining, Inc.**  
(Registrant)

Date: April 9, 2014

By

/s/ Tian Qing Chen

Tian Qing Chen  
Chairman and Chief Executive Officer  
(Principal Executive Officer)

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following person on behalf of the registrant and in the capacity and on the date indicated.

Date: April 9, 2014

By

/s/ Tian Qing Chen

Tian Qing Chen  
Chief Executive Officer and Director  
(Principal Executive Officer)

Date: April 9, 2014

By

/s/ Rex Yuen

Rex Yuen  
Chief Financial Officer  
(Principal Financial and Accounting Officer)

Date: April 9, 2014

By

/s/ Linda Chen

Linda Chen  
Director



## EMPLOYMENT AGREEMENT

(with RSU addendum)

This Employment Agreement with a stock incentive plan (hereinafter "Agreement") is executed this **7th** day of the month of **April** in the year **2014** by and between ORO EAST MINING, INC., a Delaware corporation (hereinafter "Company") and **Tian Qing Chen** (hereinafter "Employee"). The Agreement shall set forth the terms of Employee's employment at Company, and the parties' obligations.

### A. SCOPE OF EMPLOYMENT.

- a. **Employee Position Title.** Employee has been hired to start employment as Company's **Chief Executive Officer**.
  - b. **Officer Position.** Employee's position with the Company shall be deemed an Officer position and shall be covered any of the Company's Directors and Officers insurance policies. Employee shall meet regularly with the officers of the Company pursuant to the Bylaws or as such meetings are scheduled. Employee acknowledges that an updated copy of the Bylaws has been furnished to Employee and that he or she has thoroughly reviewed it and understands the contents therein.
  - c. **Location of Employment.** Employee shall be hired through Company's offices located at **7817 Oakport Street, Suite 205, Oakland, California**, with employment governed by **California** law.
    - i. Employee may, from time to time, at the discretion and decision of Company but with reasonable advance notice to Employee, be relocated to a different office location or work off-site, off-site being defined as any location authorized by Company for Employee to work from that is not a Company office location of record.
    - ii. Employee may, subject to reasonable advance notice from Company, be relocated to work from a different office location of Company. The office location set forth herein is subject to change, though not without reasonable advance notice to Employee.
  - d. **Description of Employee's Responsibilities.** To start, Employee shall be responsible for the following (hereinafter "Employee's Responsibilities"):
    - i. **Chief Executive duties** – Develop company's short-term and long-term goals; and economic and operational strategy. Ensure achievement of company goals and strategic plans;
    - ii. **Economic strategy and forecasting** – Identify and report what areas of Company are most efficient and how Company can capitalize on said information; economic forecasting and modeling; assist in developing both strategic and tactical recommendations. Assess organizational performance against both the annual budget and Company's long-term strategy. Develop tools and systems to provide critical financial and operational informational to the members of the Company and make actionable recommendations on both strategy and operations;
    - iii. **Operational strategy** – Engage the board around issues, trends, and changes in the operating models and operational delivery; Assist in establishing yearly objectives and meeting agendas, and selecting and engaging outside consultants (auditors, investment advisors, etc.);
    - iv. **Executive management** – Serve as a member of the executive leadership team; participate in key decisions pertaining to strategic initiatives, operating model, and operational execution; Represent Company in efforts with investment bankers and potential investors; Prepare various analyses and reports required by corporate development efforts.
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- v. Any activities or duties that are reasonably and foreseeably within the scope of Employee's position title and related to Employee's Responsibilities;
  - vi. Employee acknowledges that the foregoing list of duties and responsibilities is not exhaustive, and that Employee may be called on to perform other duties and responsibilities when the Company is understaffed or in exigent or special circumstances. Employee understands that he or she may be asked to assist the Company in a manner that may be deemed outside the scope of Employee's Responsibilities
- e. Permitted Activities Beyond Employee's Responsibilities.
- B. **COMPENSATION.** Company shall pay Employee an **annual rate of Ninety Five Thousand dollars (\$95,000.00)** (hereinafter "Compensation"). Compensation shall be paid to Employee in accordance with the schedule of salary payment in effect for other certified employees or in some other way mutually agreed to by both parties. Such compensation shall be based upon **260** work days each year. Company and Employee may mutually agree to adjust the salary of Employee during the term of this Agreement, but in no event shall Employee be paid less than the salary that Employee presently receiving. Any adjustment in salary made during the life of this Agreement shall be in the form of an amendment and become part of this Agreement, but it shall not be deemed that Company and Employee have entered into a new contract or that the termination date of the existing Agreement has been extended. Company does not offer any severance compensation to employees.
- C. **REIMBURSEMENT OF EXPENSES.** Any expenses incurred by Employee on behalf of the Company must be approved by the Company in writing in advance of incurrence of the expense. If advance written consent from the Company is not given for an expense, then Company reserves the right to decline reimbursement of that expense.
- D. **BENEFITS** (hereinafter "Benefits").
- a. Paid Holidays. Employee shall be paid for all holidays as set forth in the Employee Handbook and/or Company Policies (hereinafter "Paid Holidays"). The dates for the Paid Holidays will change from year to year. It is Employee's own responsibility to keep up to date on the Employee Handbook and Company Policies to know what days each year are Paid Holidays.
  - b. Paid Time Off. Once an Employee has been employed with Company for 12 consecutive months, the Employee shall earn 7 days of Paid Time Off ("PTO") on the 12th month, or anniversary date of Employee's date of employment with Company. Thereafter, the Employee shall earn 1 day of PTO per year of employment, up to 15 PTO days per year. PTO per year is capped at 15 PTO days. Employee may withdraw from his or her PTO hours to take time off work, without having to specify a reason. PTO hours shall cover planned vacations and sick days. The Company shall not distinguish between days taken off for vacation or days taken off for sick leave for purposes of PTO.
  - c. Health and Medical. Commensurate with Company policy as set forth in the Employment Handbook, Policies & Procedures.
  - d. Disability. Commensurate with Company policy as set forth in the Employment Handbook, Policies & Procedures.
  - e. 401(k). Commensurate with Company policy as set forth in the Employment Handbook, Policies & Procedures.
  - f. Pension. Commensurate with Company policy as set forth in the Employment Handbook, Policies & Procedures.
  - g. Life Insurance. Commensurate with Company policy as set forth in the Employment Handbook, Policies & Procedures.
  - h. Stock Options/Stock Grant. See RSU Addenda.
  - i. Tax Sheltered Annuities. Commensurate with Company policy as set forth in the Employment Handbook, Policies & Procedures.
- E. **PERFORMANCE REVIEWS.** There may be periodic performance reviews of Employee, which shall be used to determine bonuses or other compensation of Employee.
- F. **WORKS FOR HIRE.** Employee acknowledges and agrees that all duties performed hereunder are specifically ordered or commissioned by Company (hereinafter "Work"). Work constitutes work made-for-hire as defined in the United States Copyright Act and Company shall be the owner of all rights in and to the Work. Work shall include, but not be limited to all material and information created by Employee in the course of or as a result of Employee's engagement with Company fixed in a tangible medium of expression, including but not limited to notes, drawings, memoranda, correspondences, documents, records, charts, codes, etc. To the extent that Work is not recognized as work-made-for-hire, Employee hereby assigns, transfers, and conveys to Company, without reservation, all rights, title, and interest in Work. In the event that Employee conceives of any design, mark, trademark, or invention during the scope of Employee's employment with Company, all such conceptions in the entirety shall be the sole intellectual property of Company.
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- G. OWNERSHIP AND SURRENDER OF RECORDS. All papers, documents, books, and records of every kind and description relating to the business and affairs of Company, or any of its affiliates or subsidiaries (hereinafter "Records"), whether or not prepared by Employee shall be the sole and exclusive property of Company, and Employee agrees to surrender all Records to Company at any time upon Company's request.
- H. NON-COMPETITION NON-SOLICITATION CLAUSE. Employee shall not directly or indirectly engage, own, manage, operate, sell, finance, control or participate in the engagement, ownership, management, operation, sales, finance or control of, or be connected in any manner with, any business that competes with the business of Company. Employee shall not usurp any sales, potential sales, profits, potential profits, or business opportunities from Company to use for Employee's own benefit or for a third party's benefit. Employee shall at no time act in his or her self-interest to the detriment of Company. Employee shall not any time during the course of employment engage in self-dealing. Employee shall not directly or indirectly approach or solicit in connection with a competing business purpose, or divert, interfere with or take away, or attempt to approach or solicit in connection with a competing business purpose, or divert, interfere or take away, the business or patronage of any of the clients, customers or suppliers of Company that are presently existing or identified as prospective business partners, joint venturers, clients, customers or suppliers. Employee shall not recruit or solicit any person who is or was employed by Company or any respective affiliates, or induce or attempt to induce or take any action which is intended to induce any employee of Company or any respective affiliates to terminate his or her employment with, or otherwise cease his or her relationship with Company or usurp any of the customers, clients, personnel, contractors, subcontractors, or other agents or representatives of or relating to Company for the benefit of Employee. Employee shall refrain from interfering in any manner with the contractual and/or employment relationships of Company. In sum, Employee is barred from using the knowledge and skills he or she acquired through Company to start a company that directly competes against Company within the scope set forth in this paragraph. Additionally, Employee agrees not to steal business from Company for his or her personal profit. Employee shall not induce or attempt to induce Company's employees, independent contractors, agents, customers, or suppliers to stop working for or doing business with Company. The scope of this Non-Competition Non-Solicitation Clause shall be for the life of this Agreement, including any extensions, plus two (2) years, and shall cover the geographic region of the State of California.
- I. CONFIDENTIALITY CLAUSE. Company may within the scope of this Agreement convey, communicate, transmit to Employee certain information relating to products, services, research, development, marketing and selling, business plans, budgets and unpublished financial statements, licenses, prices and costs, suppliers, customer lists and customers, or other related information or documentation that is non-public, confidential, and/or proprietary in nature (hereinafter "Confidential Information"). All such Confidential Information, whether written or oral, whether furnished before or after the dates hereof, must be held by the bound parties in strictest confidence. Employee must exercise best efforts to care and maintain the confidentiality of Confidential Information. Employee shall not disclose Confidential Information to any person whatsoever, with the term "person" designating broadly any or all of the following, without limitation: governmental entities, corporations, partnerships, companies, entities, institutions, agencies, agents, or individuals, provided however, that the foregoing obligations regarding confidentiality shall not apply to any information that is or becomes generally available to or known by the public other than as a result of a disclosure made by Employee. Additionally, Employee shall not use any know-how acquired from Confidential Information in any activities not related to Employee's employment with Company nor may Employee at any time use Confidential Information in any way that would be detrimental to Company or which may arise to usurping of profits or business opportunities from Company. In sum, Employee shall not without express authorization furnish to third parties, disclose or publish in any way the names of Company's customers or suppliers or any trade secrets of Company or any financial information regarding sales, profits, or losses of Company.
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- J. **EMPLOYEE HANDBOOK INTEGRATION.** Employee hereby acknowledges that he or she has received a copy of the Company Employee Handbook (hereinafter “Handbook”), has carefully reviewed it, has had an opportunity to ask and have answered any questions or concerns he or she may have regarding the Handbook and consents to all terms therein. The Handbook is hereby incorporated by reference and integrated into this Agreement. In the event of any conflicts of terms between the Handbook and this Agreement, this Agreement shall prevail.
- K. **COMPANY POLICIES INTEGRATION.** Employee hereby acknowledges that he or she has received a copy of the Company Policies (hereinafter “Company Policies”), that the Company Policies may be subject to change from time to time, but that Employee will be put on notice of any changes to Company Policies through memoranda issued throughout the company or at meetings. Employee is bound by this Agreement to adhere to all Company Policies and understands that breach of any of the Company Policies shall be deemed a breach of this Agreement and Employee may be subject to termination. Employee has the right to ask the Company at any time for a full copy of all updated Company Policies for review. It shall be Employee’s responsibility to actively know and be updated on the current Company Policies.
- L. **TERMINATION OF EMPLOYMENT.** Employee is hired as an **at-will employee**, as defined by the California labor code and applicable laws. Nonetheless, this Agreement may be terminated in any of the following manners, and in the event of such termination, Employee shall have no right to severance payments:
- a. Mutual Agreement of Company and Employee;
  - b. Employee’s breach of any terms of this Agreement;
  - c. Change of Control of Company, where the shareholders or directors have substantially changed or there has been a merger or acquisition, then this Agreement shall automatically terminate on the effective date of the change of control, unless otherwise agreed upon in writing by the parties;
  - d. Retirement or Resignation of Employee;
  - e. Disability of Employee: In the event that Employee has been unable to work regularly scheduled hours and/or perform pursuant to this Agreement for more than 12 weeks in any given year or Employee exhausts the job protections of the Family and Medical Leave Act, then the parties acknowledge that due to Employee’s job function being essential to the Company and any work delays of employee will have a substantially detrimental impact on Company, that under such conditions, Company shall have the right to terminate Employee’s employment. Employee is advised that he or she may be eligible for COBRA and that Employee should consult the Department of Labor for more information;
  - f. Discharge for Cause, where Employee has engaged in conduct that amounts to being seriously prejudicial to Company, including but not limited to neglect, breach of contract, violation of laws, codes, or regulations, fraud, misrepresentation, with the reasons for the discharge for cause given to Employee in writing; or
  - g. Unilateral Termination by Company, where Company at its option and with a minimum of fourteen (14) days written notice to Employee unilaterally terminate this Agreement and Employee’s employment. Employee shall not be entitled to severance pay. However, Employee shall be entitled to all of the aggregate salary and other compensation earned under the Agreement up to the date of termination as set forth in the written notice
- M. **NO MISREPRESENTATIONS.** Employee hereby represents to Company that all information and facts that Employee has or will ever furnish to Company shall be true and correct to the best of Employee’s knowledge. Employee hereby represents to Company that he or she has not nor will make any material misrepresentations or omissions of material information to Company. In the event that Company discovers Employee has intentionally falsified information to Company that Company relied on to hire Employee, Company shall have the right to terminate Employee immediately and confiscate Employee’s last paycheck as liquidated damages for the misrepresentation or fraud.
- N. **DISPUTE RESOLUTION.** In the event of disagreement, conflict or controversy between the parties arising from this agreement, the parties agree to proceed with dispute resolution as follows:
- a. *Negotiation.* The Parties agree that, before resorting to any formal dispute resolution process concerning any dispute arising from or in any way relating to this Agreement (hereinafter “Dispute”), they will first attempt to engage in good faith negotiations in an effort to find a solution that serves their respective and mutual interests, including their continuing business and/or professional relationship. The parties agree to participate directly in the negotiations. Unless otherwise agreed in writing, the Parties shall have five (5) business days from the date the questioning party gives Notice pursuant to the terms of this agreement of the particular issue to begin these negotiations and fifteen (15) business days from the Notice date to complete these negotiations concerning the Dispute.
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- b. *Mediation.* If the negotiations do not take place within the time provided in paragraph (a) above, or if the negotiations do not conclude with a mutually agreed upon solution within that time frame (or its agreed upon extension), the Parties agree to mediate any Dispute. If the Parties cannot agree upon a mediator, each shall select one name from a list of mediators maintained by any bona fide dispute resolution provider or other private mediator; the two selected shall then choose a third person who will serve as mediator. The Parties agree to have the principals participate in the mediation process, including being present throughout the mediation session(s). The Parties shall have 45 days within which to commence the first mediation session following the conclusion of their good faith negotiations or expiration of the time within which to negotiate (as stated in "a" above). The Parties agree that any mediated settlement agreement may be converted to an arbitration award or judgment (or both) and enforced according to the governing rules of civil procedure. The Parties further confirm their motivating purpose in selecting mediation is to find a solution that serves their respective and mutual interests, including their continuing business/professional relationship. The Parties hereby agree and acknowledge that value and consideration of said mediation clause is Fifty Thousand Dollars (\$50,000.00) and therefore repudiation of the mediation clause shall entitle the non-breaching party to liquidated damages in the sum of Fifty Thousand Dollars (\$50,000.00).
- c. *Arbitration.* If the mediation provided for in paragraph (b) above does not conclude with an agreement between the Parties resolving the Dispute, the Parties agree to submit the Dispute to binding arbitration. If the Parties cannot agree on an arbitrator, the person who served as mediator shall select the person to serve as arbitrator from a list compiled by the Parties or, where the Parties do not compile a list, from a list maintained by a bona fide dispute resolution service provider or private arbitrator. The arbitrator's award prepared by the arbitrator shall be final, binding and may be converted to a judgment by a court of competent jurisdiction upon application by either party. The arbitrator's award shall be a written, reasoned opinion (unless the reasoned opinion is waived by the Parties). The Parties shall have ten (10) days from the termination of the mediation to appoint the Arbitrator and shall complete the arbitration hearing within six (6) months from the termination of the mediation. The arbitrator shall have the authority to control and limit discovery sought by either party. The arbitrator shall have the same authority as a court of competent jurisdiction to grant equitable relief, and to issue interim measures of protection, including granting an injunction, upon the written request with notice to the other party and after opposition and opportunity to be heard. The arbitrator shall take into consideration the Parties' intent to limit the cost of and the time it takes to complete dispute resolution processes by agreeing to arbitrate any Dispute.
- O. **NO WAIVER OR CUMULATIVE REMEDIES.** No failure or delay on the part of any undersigned party to this Agreement in exercising any right, power or remedy hereunder shall operate as a waiver thereof; nor shall any single or partial exercise of any such right, power or remedy preclude any other or further exercise thereof or the exercise of any other right, power or remedy hereunder. The remedies herein provided are cumulative and not exclusive of any remedies provided by law.
- P. **ENUREMENT.** This Agreement shall enure to the benefit of and be binding upon the parties hereto and their respective successors and assigns.
- Q. **NO THIRD PARTY BENEFICIARIES.** Unless otherwise provided for in writing and signed and acknowledged by both parties, there shall be no third party beneficiaries to this Agreement. This Agreement is non-assignable, non-transferrable, and the duties that the undersigned parties are obliged to perform are non-delegable unless otherwise provided for in writing and signed and acknowledged by both parties.
- R. **INTEGRATION.** This Agreement constitutes the entire agreement to date between the parties hereto and supersedes every previous agreement, communication, expectation, negotiation, representation or understanding, whether oral or written, express or implied, statutory or otherwise, between the parties hereto with respect to the subject matter of this Agreement.
- S. **SEVERABILITY.** If any term or provision of this Agreement shall to any extent be invalid or unenforceable, the remainder of this Agreement shall not be affected thereby, and each term and provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.
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- T. COUNTERPARTS. This Agreement may be executed in any number of counterparts, all of which taken together shall constitute one and the same instrument, and any of the parties hereto may execute this Agreement by signing any such counterpart.
- U. CHOICE OF LAW AND FORUM. This Agreement shall be interpreted under the laws of the State of California, United States. Any litigation under this agreement shall be resolved in the trial courts of Alameda County, State of California or the Northern District of California, whichever may be applicable.
- V. AUTHORITY AND CONSENT. The undersigned parties hereby represent and warrant that he or she has been duly authorized by its corporate entity or principal to enter into this Agreement and to bind that corporate entity or principal to the terms hereof. Employee has been advised by Company and he or she fully understands that he or she has the right to have Employee's own legal counsel review this Agreement prior to execution. Employee has been given reasonable opportunity to review this Agreement carefully and/or have his or her legal counsel review the Agreement and that by signing below, Employee acknowledges that he or she is knowingly and voluntarily entering into this Agreement and, if no legal counsel was sought, that Employee knowingly and voluntarily waives right for a legal counsel to review this Agreement.

SIGNATURE BLOCK ON NEXT PAGE

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IN WITNESS WHEREOF, the undersigned parties cause this Agreement to be duly signed and executed this date of **April 7, 2014** at **Oakland**, California.

COMPANY:

EMPLOYEE:

*/s/ Linda Chen*

*/s/ Tian Qing Chen*

Company: **Oro East Mining, Inc.**

Print Name: Tian Qing Chen

Print Name: Linda Chen

Print Title: Director

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**RSU SCHEDULE**  
ADDENDUM TO EMPLOYMENT AGREEMENT

This RSU SCHEDULE ("Schedule"), made and entered into as of this **April 7, 2014** (the "Grant Date"), by and between Oro East Mining, Inc., a Delaware Company (the "Company") and the following individual ("Participant"):

Full Legal Name : Tian Qing Chen

This Schedule sets forth the terms and conditions of Restricted Stock Units issued pursuant to the Company's Stock Incentive Plan (the "Plan") and this Schedule. Any capitalized terms used but not defined herein shall have the meaning prescribed in the Plan.

1. **GRANT OF RSU.** Subject to the provisions of this Schedule, the Plan and the Employment Agreement, dated **April 7, 2014**, by and between the Participant and the Company (the "Employment Agreement"), the Company hereby grants to the Participant a total of **90,000 (Ninety Thousand)** Restricted Stock Units or RSUs (the "Restricted Stock Units") pursuant to the following vesting schedule and to be effective on the Grant Date:

Years of Employment (Restricted Period)	Vesting Percentage
<b>1 (One Year)</b>	10%
<b>2 (Two Years)</b>	25%
<b>3 (Three Years)</b>	45%
<b>4 (Four Years)</b>	70%
<b>5 (Five Years)</b>	100%

Each RSU entitles Participant upon satisfaction of the continued employment and as set forth herein, in the Plan, and Participant's Employment Agreement, to receive from Company the following: (i) one (1) share of the Company's common stock, par value \$0.0001 per share, ("Stock"); and (ii) quarterly cash payments equivalent to any cash dividends paid to stockholders of the Company, each in accordance with the terms set forth herein, in the Plan, and the Employment Agreement. By signing this Schedule, Participant acknowledges that he or she has received a copy of the Plan and has read it carefully, understanding all terms and conditions therein. If Participant did not understand any part of the Plan, Participant has been given an opportunity to ask questions or consult with an attorney or other licensed professional. By signing herein, Participant agrees to all terms set forth in the Plan, which is hereby incorporated by reference and binding into this Schedule. Participant further acknowledges that the Plan is subject to change from time to time, which shall constitute modifications to the contractually binding terms between the parties regarding the RSU and that Participant shall be fully apprised in writing by notice of any changes to the Plan.

The Grant set forth herein shall be effective as of the Grant Date first written above.

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2. **CONSIDERATION.** The consideration for the Restricted Stock Units is your continued service to the Company as a full-time employee during the Restricted Period set forth in the table in Section 1 above. If you do not continue to perform services for the Company as a full-time employee during the entire Restricted Period, your award will be forfeited in whole or in part.

3. **RESTRICTIONS ON TRANSFER; FOREFEITURE.** During the Restricted Period, your RSUs will be subject to forfeiture. Until the Restricted Period ends with respect to a particular RSU and a share of Stock is delivered to you, you generally will not have the rights and privileges of a stockholder. In particular, you will not have the right to vote your RSUs on any matter put to the stockholders of the Company and you may not sell, transfer, assign, pledge, use as collateral or otherwise dispose of or encumber RSUs. You will, however, have the right to receive a cash payment for each RSU equivalent to the cash dividend paid to stockholders on a share of Stock at the time the corresponding dividend is paid to stockholders and this right continues until the expiration of the Restricted Period and until the date that Stock is deliverable to you.

(a) Your shares will be delivered to you as soon as practicable upon the expiration or termination of the Restricted Period. In the event Internal Revenue Code Section 409A(a)(2)(B)(i) applies because you are a key employee receiving a distribution on account of a termination of employment, delivery of stock may be delayed for six months from such date; similarly, if you are an Insider subject to the reporting provisions of Section 16(a) of the Securities Exchange Act of 1934, delivery of Stock following the expiration of the Restricted Period for any reason may be delayed for six months. The certificates delivered to you may contain any legend the Company determines is appropriate under the securities laws. At the time the Restricted Period for your RSUs terminates, the Company is required to collect from you the appropriate amount of federal, state and local taxes. The Company may be required to collect FICA taxes from you prior to the termination of the Restricted Period if you become eligible for retirement prior to the termination of that period. In this regard, please see "Timing of Taxation and Withholding" below. After the Stock is delivered to you, you (or your designee(s)) will enjoy all of the rights and privileges associated with ownership of the shares, including the rights to vote on any matter put to stockholder vote, to receive dividends, and to encumber, sell or otherwise transfer the shares. You should note, however, that, while the shares would thus be free of the restrictions imposed during the Restricted Period, your ability to sell the shares may be limited under the federal securities laws.

(b) You have the right to designate a beneficiary (or beneficiaries) to receive your shares in exchange for your RSUs in the event of your death during the Restricted Period by completing a beneficiary designation form available by request made to the Chief Financial Officer by addressing the request to the attention of Rex Yuen, Oro East Mining, Inc., 7817 Oakport Street, Suite 205, Oakland, California, Email: [rex@oroeast.com](mailto:rex@oroeast.com). If, at Participant's death, a beneficiary has not been designated, your RSUs will be transferred to the personal representative of your estate.

(c) The vesting of the RSUs awarded under this Schedule is subject to continued employment with the Company from the Grant Date until the dates noted in the table set forth in Section 1 (the "Restricted Period"). If these requirements are not satisfied you may forfeit all or part of your RSUs. Upon forfeiture, you will no longer have the right to receive Stock for forfeited RSUs or to receive cash payments as dividend equivalents.

4. **VESTING.** The Restricted Stock Units shall vest as set forth in the table in Section 1, so long as the Participant has remained continuously employed by the Company from the Grant Date through such dates. For purposes of this Schedule, employment with the Company shall include employment with the Company's affiliates and its successors. Nothing in this Schedule or the Plan shall confer upon the Participant any right to continue in the employ of the Company or any of its affiliates or interfere in any way with the right of the Company or any such affiliates to terminate the Participant's employment at any time.

5. **CHANGES IN CAPITALIZATION.** In the event of a stock split, stock dividend or other similar action resulting in additional shares of Stock being issued to existing stockholders during the Restricted Period or in the event of a reverse stock split resulting in a contraction in the number of shares outstanding during the Restricted Period, the number of your RSUs will be adjusted in the same manner as if you held actual shares of Stock.

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**6. TIMING OF TAXATION AND WITHHOLDING.** Upon the expiration or termination of the Restricted Period, the Fair Market Value of the Stock deliverable to you in respect of the RSUs will be taxable to you as compensation income, based on the Fair Market Value of Stock on the day the Stock is deliverable to you, and withholding of Federal, state, and local taxes will apply at the minimum rate prescribed by law. FICA tax withholding also will apply except to the extent FICA taxes have already been collected in the case of retirement-eligible employees as described below. (If IRC Section 409A(a)(2)(B)(i) applies because you are a key employee receiving Stock on account of a termination of employment or if you are an Insider, your Stock may not be deliverable to you for six months following such date of termination and, accordingly, the Fair Market Value of the Stock on that date shall be used for purposes of determining your compensation income.) Your tax basis in shares of Stock delivered to you in respect of the RSUs will be equal to the Fair Market Value of such shares on the day the Stock is deliverable to you. Your holding period for purposes of determining long-term capital gain or loss treatment on any subsequent sale of such Stock will begin on that day. You will be deemed to have elected to pay any withholding tax on Stock deliverable to you by means of the Company's reducing the number of RSUs and shares of Stock deliverable to you in respect of vested RSUs, based upon the minimum rate of withholding prescribed by law. Any cash paid to you as dividend equivalents with respect to RSUs during the Restricted Period will be taxable to you as compensation income and subject to withholding of Federal, state and local income taxes, and FICA taxes. In the event you are or become eligible for retirement during the Restricted Period, a portion of your Award will become subject to FICA taxes prior to the termination of the Restricted Period, and FICA taxes will be withheld with respect to the number of RSUs on which the Restricted Period would terminate if you were to retire. FICA taxes will be computed based upon the Fair Market Value of the Stock on the date of withholding. For example, if you are eligible to retire during the Restricted Period, then you would become subject to FICA taxes on the later of the first anniversary of the Award Date or the date that you become retirement eligible, and FICA taxes would be withheld even though Stock would not be deliverable to you until the close of the Restricted Period. The Company will withhold such FICA tax from your regular wages or MICP payment, if applicable pursuant to the terms of Participant's employment. The Company may collect the FICA withholding from you either shortly before or after the date it is due and in the case of Insiders may require delivery of a check to satisfy any shortfall in the withholding. Since we will withhold at the minimum rate prescribed by law for these awards, you may owe additional taxes as a result of the termination or expiration of the Restricted Period.

**7. TERMINATION OF EMPLOYMENT; CHANGE IN CONTROL.**

(a) In the event of the Participant's Termination of Employment by the Company without Cause (as defined in the Employment Agreement), by the Participant for Good Reason (as defined in the Employment Agreement), or by reason of the Participant's death or Disability (as defined in the Employment Agreement), any portion of the Restricted Stock Units that has not vested as of the date of the Participant's Termination of Employment shall immediately vest, and the vested Restricted Stock Units shall expire as set forth in this Schedule.

(b) In the event of the Participant's Termination of Employment by the Company for Cause (as defined in the Employment Agreement) or by the Participant without Good Reason (as defined in the Employment Agreement), any portion of the Restricted Stock Units that has not vested as of the date of the Participant's Termination of Employment shall immediately be forfeited, and the vested Restricted Stock Units shall expire as set forth in this Schedule.

(c) In the event of a Change in Control (as defined in the Employment Agreement), any unvested and outstanding portion of the Restricted Stock Units shall immediately and fully vest, and the vested Restricted Stock Units shall expire as set forth in this Schedule.

**8. TRANSFERABILITY.** The Restricted Stock Units shall not be transferable by the Participant other than by will or by the laws of descent and distribution or as otherwise permitted by the Board of Directors ("Board") from time to time. The Restricted Stock Units shall be exercisable, subject to the terms of the Plan, only by the Participant, the Participant's estate or beneficiary, the guardian or legal representative of the Participant, or any person to whom such option is transferred pursuant to this Section 7, it being understood that the term "Participant" includes such guardian, legal representative and other permitted transferee.

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9. **SUCCESSORS, ASSIGNS AND TRANSFEREES.** This Schedule shall be binding upon, and inure to the benefit of, the parties hereto and each of their respective successors, assigns and permitted transferees (including, upon the death of the Participant, the Participant's estate).

10. **ADMINISTRATION.** The authority to manage and control the operation and administration of this Schedule shall be vested in the Board, and the Board shall have all powers with respect to this Schedule as it has with respect to the Plan; provided that nothing herein or in the Plan shall prevent or limit the Participant from contesting any interpretation or determination made by the Board; and provided, further, that notwithstanding the stated authority of the Board under the Plan, the terms "Cause," "Good Reason," "Disability" and "Change in Control" shall be determined pursuant to the Employment Agreement and not pursuant to this Schedule, and the interpretation of such terms pursuant to the Employment Agreement shall be final, binding and conclusive for purposes of this Schedule.

11. **INCORPORATION OF PLAN.** Subject to the limitations contained in this Schedule, all terms and conditions of the Plan are incorporated herein and made part hereof as if stated herein. The Participant may obtain a copy of the Plan from the Director of Human Resources of the Company.

12. **NOT AN EMPLOYMENT CONTRACT.** Neither this Schedule nor any RSUs shall confer on the Participant any right with respect to continuance of employment or other service with the Company or any Subsidiary, nor shall they interfere in any way with any right the Company or any Subsidiary would otherwise have to terminate or modify the terms of the Participant's employment or other service (subject to the terms of the Employment Agreement) at any time.

13. **INTEGRATION.** This Schedule and the other documents referred to herein, including without limitation the Plan and the Employment Agreement, or delivered pursuant hereto, which form a part hereof contain the entire understanding of the parties with respect to their subject matter. There are no restrictions, agreements, promises, representations, warranties, covenants or undertakings with respect to the subject matter hereof other than those expressly set forth herein. This Schedule, including without limitation the Plan, supersedes all prior agreements and understandings between the parties with respect to its subject matter.

14. **COUNTERPARTS.** This Schedule may be executed in two or more counterparts, each of which shall be deemed an original, but which together constitute one and the same instrument. Notwithstanding the foregoing, any duly authorized officer of the Company may execute this Schedule by providing an appropriate facsimile signature and any counterpart or amendment hereto containing such facsimile signature shall for all purposes be deemed an original instrument duly executed by the Company.

15. **MODIFICATION; WAIVER.** No provision of this Schedule may be amended, modified, or waived unless such amendment or modification is agreed to in writing and signed by the Participant and by a duly authorized officer of the Company, and such waiver is set forth in writing and signed by the party to be charged. No waiver by either party hereto at any time of any breach by the other party hereto of any condition or provision of this Schedule to be performed by such other party shall be deemed a waiver of similar or dissimilar provisions or conditions at the same or at any prior or subsequent time.

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IN WITNESS WHEREOF, the Participant has executed this Schedule on the Participant's own behalf, thereby representing that the Participant has carefully read and understands this Schedule and the Plan as of the day and year first written above, and the Company has caused this Schedule to be executed in its name and on its behalf, all as of the date first written above.

AGREED AND ACCEPTED THIS DATE OF **April 7, 2014** AT OAKLAND, CALIFORNIA:

COMPANY:

EMPLOYEE:

/s/ Linda Chen

/s/ Tian Qing Chen

Company: Oro East Mining, Inc.

Print Name: Tian Qing Chen

Print Name: Linda Chen

Print Title: Director

**CERTIFICATION PURSUANT TO  
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002  
(18 U.S.C. SECTION 1350)**

I, Tian Q. Chen, certify that:

1. I have reviewed this Form 10-K for the period ended December 31, 2013 of Oro East Mining, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
  - a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. I have disclosed, based on my most recent evaluation of internal control over financial reporting, to the registrant's auditors and the registrant's board of directors (or persons performing the equivalent functions):
  - a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
  - b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: April 9, 2014

/s/ Tian Q Chen

Tian Q Chen  
Principal Executive Officer

**CERTIFICATION PURSUANT TO  
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002  
(18 U.S.C. SECTION 1350)**

I, Rex Yuen, certify that:

1. I have reviewed this Form 10-K for the period ended December 31, 2013 of Oro East Mining, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
  - a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. I have disclosed, based on my most recent evaluation of internal control over financial reporting, to the registrant's auditors and the registrant's board of directors (or persons performing the equivalent functions):
  - a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
  - b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: April 9, 2014

/s/ Rex Yuen

Rex Yuen  
Principal Financial Officer

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

The undersigned, Tian Q Chen, as Chief Executive Officer and Chairman of the Board of Directors of ORO EAST MINING, INC. (the "Company"), DOES HEREBY CERTIFY that:

1. The Company's Annual Report on Form 10-K for the period ended December 31, 2013 (the "Report"), fully complies with the requirements of Section 13(a) of the Securities Exchange Act of 1934; and

2. Information contained in the Report fairly presents, in all material respects, the financial condition and results of operation of the Company.

IN WITNESS WHEREOF, each of the undersigned has executed this statement this April 9, 2014.

*/s/ Tian Q Chen*

Tian Q Chen

Chief Executive Officer

A signed original of this written statement required by Section 906 has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.

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

The undersigned, Rex Yuen, as Chief Financial Officer of ORO EAST MINING, INC. (the "Company"), DOES HEREBY CERTIFY that:

1. The Company's Annual Report on Form 10-K for the period ended December 31, 2013 (the "Report"), fully complies with the requirements of Section 13(a) of the Securities Exchange Act of 1934; and
2. Information contained in the Report fairly presents, in all material respects, the financial condition and results of operation of the Company.

IN WITNESS WHEREOF, each of the undersigned has executed this statement this April 9, 2014.

/s/ Rex Yuen

Rex Yuen

Chief Financial Officer

A signed original of this written statement required by Section 906 has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.