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# U.S. SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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## FORM 10-Q

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- QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended **September 30, 2014**

- 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.**

**Delaware**

(State or other jurisdiction of incorporation or organization)

**26-2012582**

(I.R.S. Employer Identification Number)

**7817 Oakport Street, Suite 205, Oakland, CA 94621**

(Address of Principal Offices)

**(510) 638-5000**

(Issuer's Telephone Number)

\_\_\_\_\_  
(Former name, former address and former fiscal year, if changed since last report)

Check whether the issuer (1) filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes  No

Indicate by check mark whether the registrant 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

#### APPLICABLE ONLY TO CORPORATE ISSUERS

State the number of shares outstanding of each of the issuer's classes of common equity, as of the latest practicable date: 580,629,700 shares of common stock, par value \$.0001 per share, outstanding as of November 7, 2014.

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**ORO EAST MINING, INC.**

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#### CAUTIONARY NOTE REGARDING FORWARD-LOOKING STATEMENTS

This Quarterly Report on Form 10-Q of Oro East Mining, Inc., a Delaware corporation (the “Company”), contains “forward-looking statements,” as defined in the United States Private Securities Litigation Reform Act of 1995. In some cases, you can identify forward-looking statements by terminology such as “may”, “will”, “should”, “could”, “expects”, “plans”, “intends”, “anticipates”, “believes”, “estimates”, “predicts”, “potential” or “continue” or the negative of such terms and other comparable terminology. These forward-looking statements include, without limitation, statements about our market opportunity, our strategies, competition, expected activities and expenditures as we pursue our business plan, and the adequacy of our available cash resources. Although we believe that the expectations reflected in the forward-looking statements are reasonable, we cannot guarantee future results, levels of activity, performance or achievements. Actual results may differ materially from the predictions discussed in these forward-looking statements. The economic environment within which we operate could materially affect our actual results. Additional factors that could materially affect these forward-looking statements and/or predictions include, among other things: the volatility of minerals prices, the possibility that exploration efforts will not yield economically recoverable quantities of minerals, accidents and other risks associated with mineral exploration and development operations, the risk that the Company will encounter unanticipated geological factors, the Company’s need for and ability to obtain additional financing, the possibility that the Company may not be able to secure permitting and other governmental clearances necessary to carry out the Company’s exploration and development plans, the exercise of the approximately 81.2% control the Company’s voting securities the Company’s Chief Executive Officer, Tian Qing Chen, holds, other factors over which we have little or no control; and other factors discussed in the Company’s filings with the Securities and Exchange Commission (“SEC”).

Our management has included projections and estimates in this Form 10-Q, which are based primarily on management’s experience in the industry, assessments of our results of operations, discussions and negotiations with third parties and a review of information filed by our competitors with the SEC or otherwise publicly available. We caution readers not to place undue reliance on any such forward-looking statements, which speak only as of the date made. We disclaim any obligation subsequently to revise any forward-looking statements to reflect events or circumstances after the date of such statements or to reflect the occurrence of anticipated or unanticipated events.

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**PART I — FINANCIAL INFORMATION****Item 1. FINANCIAL STATEMENTS**

**ORO EAST MINING, INC.**  
**CONSOLIDATED BALANCE SHEETS**  
(Unaudited)

	<u>September 30,</u> <u>2014</u>	<u>December 31,</u> <u>2013</u>
<b>ASSETS</b>		
Current assets:		
Cash	\$ 48,043	\$ 57,972
Accounts receivable	-	24,633
Inventories	62,427	19,578
Prepaid expenses	1,600	99,162
Deposit on equipment purchase	27,085	-
Other current assets	127,421	48,926
<b>Total current assets</b>	<u>266,576</u>	<u>250,271</u>
Property and equipment, net of accumulated depreciation of \$75,200 and \$119,349, respectively	636,646	397,218
<b>TOTAL ASSETS</b>	<u>\$ 903,222</u>	<u>\$ 647,489</u>
<b>LIABILITIES AND STOCKHOLDERS' DEFICIT</b>		
Current liabilities:		
Current portion of long-term debt	\$ 14,473	\$ 11,661
Current portion of capital lease obligation	4,020	3,576
Accounts payable	119,946	205,102
Short-term notes payable	1,050,000	200,000
Convertible note payable, net of unamortized discount of \$259,536 and \$77,500, respectively	315,464	282,500
Accrued consulting costs	-	112,385
Other accrued liabilities	200,258	144,572
Advances-related party	373,436	-
<b>Total current liabilities</b>	<u>2,077,597</u>	<u>959,796</u>
Capital lease obligation, less current portion	4,277	7,350
Long-term debt, less current portion	21,156	32,392
<b>TOTAL LIABILITIES</b>	<u>2,103,030</u>	<u>999,538</u>
<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, 2,000,000,000 shares authorized; 580,596,200 and 543,365,800 shares issued and outstanding, respectively	58,060	54,337
Additional paid-in capital	5,728,822	4,345,176
Accumulated deficit	(6,908,671)	(4,723,329)
Accumulated other comprehensive loss	(24,120)	(21,759)
<b>Total Oro East Mining Inc. stockholders' deficit</b>	<u>(1,145,909)</u>	<u>(345,575)</u>
Noncontrolling interest	(53,899)	(6,474)
<b>TOTAL STOCKHOLDERS' DEFICIT</b>	<u>(1,199,808)</u>	<u>(352,049)</u>
<b>TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT</b>	<u>\$ 903,222</u>	<u>\$ 647,489</u>

See accompanying notes to unaudited consolidated financial statements.

**ORO EAST MINING, INC.**  
**CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE LOSS**  
(Unaudited)

	<u>Three Months ended September 30,</u>		<u>Nine Months ended September 30,</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
<b>Revenues:</b>				
Sales of metal concentrates, net	\$ 15,044	\$ -	\$ 16,918	\$ -
<b>Cost of revenues</b>	<u>20,308</u>	<u>-</u>	<u>20,308</u>	<u>-</u>
<b>Gross profit (loss)</b>	<u>(5,264)</u>	<u>-</u>	<u>(3,390)</u>	<u>-</u>
<b>Operating expenses:</b>				
General and administrative	716,088	283,453	1,823,913	820,441
Exploration costs	-	31,623	-	437,592
Total operating expenses	<u>716,088</u>	<u>315,076</u>	<u>1,823,913</u>	<u>1,258,033</u>
<b>Other income (expense):</b>				
Interest expense	(216,916)	(1,407)	(368,877)	(1,407)
Loss on disposal of assets	(36,389)	-	(36,389)	-
Foreign currency loss	(12)	(1)	(198)	(662)
Total other expense	<u>(253,317)</u>	<u>(1,408)</u>	<u>(405,464)</u>	<u>(2,069)</u>
<b>Net loss</b>	(974,669)	(316,484)	(2,232,767)	(1,260,102)
Net loss attributable to noncontrolling interest	(11,205)	-	(47,425)	-
<b>Net loss attributable to Oro East Mining Inc.</b>	(963,464)	(316,484)	(2,185,342)	(1,260,102)
<b>Other comprehensive income (loss),</b>				
Foreign currency translation adjustment	(2,375)	(9,949)	(2,361)	(21,941)
<b>Comprehensive loss</b>	<u>\$ (965,839)</u>	<u>\$ (326,433)</u>	<u>\$ (2,187,703)</u>	<u>\$ (1,282,043)</u>
<b>Net loss attributable to Oro East Mining Inc. common stockholder per share - Basic and diluted</b>	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>	<u>\$ (0.00)</u>
<b>Weighted average number of common shares outstanding</b>	<u>559,069,539</u>	<u>565,067,240</u>	<u>548,954,166</u>	<u>562,281,520</u>

See accompanying notes to unaudited consolidated financial statements.

**ORO EAST MINING, INC.**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS**  
(Unaudited)

	<b>Nine Months ended September 30,</b>	
	<b>2014</b>	<b>2013</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net loss	\$ (2,185,342)	\$ (1,260,102)
Adjustments to reconcile net loss to net cash used in operating activities:		
Net loss attributable to noncontrolling interest	(47,425)	-
Depreciation	93,493	33,342
Loss on disposal of assets	36,389	-
Share-based compensation	503,619	29,199
Amortization of debt discount	164,214	-
Changes in operating assets and liabilities:		
Accounts receivable	24,633	-
Inventories	(42,849)	-
Deposits	(27,085)	-
Prepaid expenses and other current assets	96,567	84,852
Accounts payable	(85,156)	45,125
Accounts payable – related party	-	(11,000)
Accrued liabilities	61,789	(344,322)
<b>Net cash used in operating activities</b>	<b>(1,407,153)</b>	<b>(1,422,906)</b>
<b>CASH FLOW USED IN INVESTING ACTIVITIES,</b>		
Purchases of property and equipment	(487,798)	(17,863)
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Proceeds from issuance of common stock	-	1,281,900
Stock redemption	-	(150)
Principal payments under capital lease obligation	(2,629)	(263)
Proceeds from short-term note	2,050,000	100,000
Proceeds from convertible notes	575,000	-
Repayment of short-term notes	(1,100,000)	-
Repayment of convertible notes	-	(199,169)
Repayment of long-term debt	(8,424)	-
Net proceeds from (repayment of) shareholder advances	373,436	(61,489)
<b>Net cash provided by financing activities</b>	<b>1,887,383</b>	<b>1,120,829</b>
<b>Effect of exchange rate on cash</b>	<b>(2,361)</b>	<b>(21,941)</b>
<b>NET DECREASE IN CASH</b>	<b>(9,929)</b>	<b>(341,881)</b>
<b>CASH AT BEGINNING OF PERIOD</b>	<b>57,972</b>	<b>374,748</b>
<b>CASH AT END OF PERIOD</b>	<b>\$ 48,043</b>	<b>\$ 32,867</b>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:</b>		
Interest paid	\$ 80,300	\$ 18,031
<b>NON-CASH INVESTING AND FINANCING ACTIVITIES:</b>		
Share issuance for conversion of convertible note	\$ 360,000	\$ -
Convertible notes issued at discount	\$ 423,750	\$ -
Share issuance for conversion of short-term notes	\$ 100,000	\$ -
Equipment acquired under capital lease obligation	\$ -	\$ 12,000

See accompanying notes to unaudited consolidated financial statements.

**ORO EAST MINING, INC.**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
(Unaudited)

**NOTE 1 ORGANIZATION, BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*(a) Basis of Presentation*

The accompanying interim consolidated financial statements are unaudited and have been prepared in accordance with accounting principles generally accepted in the United States of America and the rules of the Securities and Exchange Commission. In the opinion of management, all adjustments for a fair statement of the results and operations and financial position for the interim periods presented have been included. All such adjustments are of a normal recurring nature. The September 30, 2014 interim consolidated financial statements presented herein may not be indicative of the results of the Company for the year ending December 31, 2014. These unaudited interim consolidated financial statements should be read in conjunction with the consolidated financial statements and related notes included in our Annual Report on Form 10-K for the fiscal year ended December 31, 2013 filed with the SEC on April 9, 2014.

*(b) Stock Split*

A twenty-for-one forward stock split was effected on June 12, 2014. All share and per share information has been adjusted retroactively to reflect the stock split.

*(c) 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.

**NOTE 2 GOING CONCERN**

The accompanying interim 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 interim consolidated financial statements, the Company has an accumulated deficit of \$6,908,671 and a negative working capital of \$1,811,021 at September 30, 2014. The Company's ability to continue as a going concern is dependent upon its ability to generate future profitable operations and/or to obtain the necessary financing to meet its obligations and repay its liabilities arising from normal business operations when they come due. Management'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 interim consolidated financial statements do not include any adjustments that might arise as a result of this uncertainty.

**NOTE 3 SHORT-TERM NOTES PAYABLE**

A summary of the short-term notes payable is as follows:

	<u>As of September 30, 2014</u>	<u>As of December 31, 2013</u>
Fixed-rate 12% note, due September 30, 2014 (1)	\$ -	\$ 50,000
Fixed-rate 12% note, due September 30, 2014 (1)	-	50,000
Fixed-rate 15% note, due May 15, 2014 (2)	-	50,000
Fixed-rate 15% note, due May 31, 2014 (2)	-	50,000
Fixed-rate 12% note, due October 31, 2014	100,000	-
Fixed-rate 12% note, due October 31, 2014	100,000	-
Fixed-rate 15% note, due February 1, 2015	800,000	-
Fixed-rate 15% note, due April 1, 2015	50,000	-
	<u>\$ 1,050,000</u>	<u>\$ 200,000</u>

(1) The notes were assigned to other unrelated parties and paid off on September 18 and 24, 2014, respectively. See Note 6.

(2) The notes were paid off on July 16, 2014.

All notes are unsecured, and the Company has accrued interest of \$55,638 as of September 30, 2014.

**NOTE 4 CONVERTIBLE NOTES PAYABLE**

A summary of the convertible notes payable is as below:

	<u>As of September 30, 2014</u>	<u>As of December 31, 2013</u>
Fixed-rate 12% convertible note, conversion price @\$0.15/share, due June 30, 2014 <i>(I)</i>	\$ -	\$ 360,000
Fixed-rate 12% convertible note, conversion price @\$0.20/share, due January 14, 2015	500,000	-
Fixed-rate 12% convertible note, conversion price @\$0.20/share, due February 20, 2015	20,000	-
Fixed-rate 12% convertible note, conversion price @\$0.20/share, due February 29, 2015	25,000	-
Fixed-rate 12% convertible note, conversion price @\$0.20/share, due March 16, 2015	30,000	-
Total	<u>575,000</u>	<u>360,000</u>
Less: unamortized discount	<u>(259,536)</u>	<u>(77,500)</u>
	<u>\$ 315,464</u>	<u>\$ 282,500</u>

*(I)* The note was converted into 2,400,000 common shares upon maturity.

The convertible notes payable has a beneficial conversion feature resulted in the recognition of \$423,750 debt discount. The debt discount is amortized as non-cash interest expense over the life of the notes and has an unamortized balance of \$259,536 at September 30, 2014.

**NOTE 5 RELATED PARTY TRANSACTIONS**

The shareholder and officer of the Company paid expenses on behalf of the Company during the nine months ended September 30, 2014. As of September 30, 2014, the Company owed a shareholder and officer the amount of \$373,436. The balances are unsecured, non-interest bearing and due on demand.

**NOTE 6 EQUITY**

The Company entered into consulting agreements with two individuals in February and April 2014 to issue up to 200,000 and 420,000 common shares for services to be received over a period of ten and twenty-one months, respectively. The services can be terminated at any time with or without cause, and issued shares are forfeitable if the services are not provided. The shares were valued at \$0.15 per share for a total of \$93,000. 200,000 and 60,000 shares were issued in April and July 2014, respectively.

The Company also entered into two consulting agreements with two foreign companies in July 2014 to issue up to 6,750,000 and 7,500,000 common shares, respectively, for services to be received over a period of two years. The services can be terminated at any time with or without cause, and issued shares are forfeitable if the services are not provided. The shares were valued at \$0.3 per share for a total of \$4,275,000, and 14,250,000 common shares were issued in July 2014.

The Company issued a total of 20,000,000 common shares in exchange of cancellation of \$100,000 short-term notes in September 2014.

The Company recognized \$503,619 in share-based compensation during the nine months ended September 30, 2014.



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

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 related notes included in Part I, Item 1 of this Quarterly Report on Form 10-Q. 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***

The Company's primary business focus at present is the development of its three substantial piles of crushed gold ores at an aggregate mine in Carson Hill, California (the "Carson Hill Project") owned and managed by the Company's privately held subsidiary, Oro East Mariposa, LLC, a California limited liability company. The real property that the crushed gold ores and Carson Hill Project is situated on is owned by Sutton Enterprises, located on the south side of Highway 49 in the central Sierra foothills of Calaveras County. The Company, through Oro East Mariposa, LLC has obtained a right of entry and access to the crushed ores, which are personal property now owned by Oro East Mariposa, LLC.

On July 7, 2014, the Company completed a shipment of 15 tons of gold concentrates to Royal Asset Management ("RAM"), an Abu Dhabi based asset management company held by His Highness Shaikh Saqer Al Nahyan and royal family. RAM remains one of OROE's top buyers. The RAM shipment marks an important nascent milestone for the Carson Hill Gold Project. The success of the pilot test phase bodes well for the Company's continued expansion of its current gold stockpile operations.

On August 1, 2014, the Company entered into a promissory note for the sum of \$800,000.00 with an undisclosed foreign investor at a 15% interest rate and maturation date of February 1, 2015. The sum was used to pay off the \$1,000,000.00 loan advanced by Royal Asset Management Company ("RAM") that the Company previously entered into on or about May 6, 2014.

Also on August 1, 2014, the Company's Philippine-based subsidiary, Oro East Mining Greentech Philippines, Inc. in Makati City, entered into a settlement and release with ERT Holding, Inc., whereas ERT Holding, Inc. was given legal title to certain mining equipment and machinery held by Oro East Mining Greentech Philippines in accord and satisfaction of all previous debts.

On September 8, 2014, Rex Yuen, Chief Financial Officer of Oro East Mining, Inc. ("Company") resigned from his position at the Company. The Company issued a press release on September 8, 2014 announcing Mr. Yuen's departure.

On September 24, 2014, the California Environmental Protection Agency's Central Valley Water Board ("Water Board") approved Oro East's Carson Hill Mining Waste Reclassification Project in a memorandum issued by the Water Board. The waste management unit stockpiles of gold concentrates (WMUs) at Carson Hill, one of the Company's current gold production projects, consist of spent gold ore currently classified by the Water Board as "Group B mining waste." Group B mining waste is considered hazardous or to contain soluble pollutants that exceed water quality objectives. Under Oro East's Reclassification Project, the spent gold ore would be processed into waste that qualifies for a reclassification to "Group C mining waste." Group C mining waste fully complies with water quality objectives and therefore fundamentally transforms the gold production process at Carson Hill into a green, environmentally-friendly, and sustainable process.

On October 22, 2014, the Company met with Guo Neng Rong Ding Beijing, also known as the Scientific Development Company, a Chinese corporation specializing in gold refining processing, to commence discussions about a prospective joint venture between the parties. The terms of that discussion were memorialized in a letter of intent, which proposed joint collaborative efforts in launching a new private corporation that would build gold refining systems. Specifically, these systems would be provided by Scientific Development Co. and set up for testing at the Company's Carson Hill site to process the Company's stockpiles of ore concentrates. The letter of intent reflects an agreement between the parties to work in good faith toward finalizing a contract by the end of November, 2014.

On October 24, 2014, after months of non-activity due to natural disasters in the area, the Company made the decision to dissolve all business activity in the Philippines, specifically its MPSA 184-XI project. Dissolution of Philippine subsidiaries shall take place in the subsequent months, along with wind-up of all business assets. The Company projects the dissolution and wind-up of the MPSA 184-XI project to conclude by the end of December, 2014.

**Results of Operations**

The following is a summary of the Company's operation results for the three and nine months ended September 30, 2014 and 2013:

	<b>Three Months ended September 30,</b>		<b>Nine Months ended September 30,</b>	
	<b>2014</b>	<b>2013</b>	<b>2014</b>	<b>2013</b>
	<b>(Unaudited)</b>		<b>(Unaudited)</b>	
Total revenues	\$ 15,044	\$ -	\$ 16,918	\$ -
Total cost of revenues	20,308	-	20,308	-
Gross profit (loss)	(5,264)	-	(3,390)	-
Total operating expenses	(716,088)	(315,076)	(1,823,913)	(1,258,033)
Total other expense	(253,317)	(1,408)	(405,464)	(2,069)
Net loss	\$ (974,669)	\$ (316,484)	\$ (2,232,767)	\$ (1,260,102)

Operating expenses increased by about \$401,000 and \$566,000 for the three and nine months ended September 30, 2014 and 2013 was due to the decrease of about \$32,000 and 438,000 in exploration costs and increase of \$433,000 and \$1,004,000 in general and administrative expenses, respectively. As explained in our 2013 annual report, we ceased mining exploration at our Philippine site and focused on producing gold concentrates from the mining waste and leached ore at the Carson Hill site in California. During the three and nine months ended September 30, 2014 and 2013, general and administrative expenses increased was due to the increase of about \$36,000 and \$169,000 in payroll expense, \$398,000 and \$475,000 in share-based compensation, \$24,000 and \$61,000 in depreciation, \$97,000 and \$107,000 in professional fees, and \$30,000 and \$348,000 in equipment and repair and maintenance for the refinery operations at the Carson Hill site, and decrease of \$92,000 and \$95,000 in donations and \$60,000 and \$61,000 in tax penalty, respectively

Other expenses increased by about \$252,000 and \$403,000 during the three and nine months ended September 30, 2014 and 2013 was due the increase of \$216,000 and \$367,000 in interest expenses and increase of \$36,000 loss on assets disposal for the respective periods.

**Liquidity and Capital Resources**

As of September 30, 2014 and December 31, 2013, the Company had a total of \$903,222 and 647,489 in assets including \$48,043 and \$57,972 of cash, respectively. Increase of about \$256,000 in total assets was due to the \$10,000, \$25,000, \$45,000, and \$98,000 decrease in cash, accounts receivable, accumulated depreciation, and prepaid expenses, and the \$43,000, \$27,000, \$196,000, and \$78,000 increase in inventories, deposits, property and equipment, and other receivables for the first nine months of 2014. The Company also had \$2,077,597 and \$959,796 current liabilities as of September 30, 2014 and December 31, 2013, respectively. Increase of about \$1,118,000 in total current liabilities was mainly due to the increase of \$850,000, \$373,000 and \$33,000 in short-term note payable, related party advance and convertible notes, and the decrease of \$57,000 and \$85,000 in accrued liabilities and accounts payable, respectively.

The following is a summary of the Company's cash flows provided by (used in) operating, investing, and financing activities for the nine months ended September 30, 2014 and 2013:

	<b>2014</b>	<b>2013</b>
	<b>(Unaudited)</b>	
Net Cash Used In Operating Activities	\$ (1,407,153)	\$ (1,422,906)
Net Cash Used In Investing Activities	(487,798)	(17,863)
Net Cash Provided By Financing Activities	1,887,383	1,120,829
Effect Of Exchange Rate On Cash	(2,361)	(21,941)
Net Decrease In Cash	\$ (9,929)	\$ (341,881)

Our principal sources of liquidity are our cash and the cash flow provided by the shareholder advances and debt and equity financing. We believe that further debt and equity financing is needed to satisfy our anticipated cash requirements through the next 12 months.

Total cash decreased by about \$7,500 before the effect of exchange rate was mainly due to about \$1,407,000, \$1,111,000 and \$488,000 of cash used for funding the operations, repayment of debts and purchases of property and equipment, respectively, despite about \$2,625,000 and \$373,500 of cash provided by short-term and convertible notes issuances and shareholder/officer advance during the nine months ended September 30, 2014.

**Critical Accounting Policies**

There have been no material changes in the critical accounting policies since December 31, 2013.

**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.

**Item 3. 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 information required by this Item.

**Item 4. CONTROLS AND PROCEDURES**

**Evaluation of Disclosure Controls and Procedures**

Under the supervision and with the participation of our management, including our principal executive officer and principal financial officer, we conducted an evaluation of our disclosure controls and procedures, as such term is defined under Rule 13a-15(e) and Rule 15d-15(e) promulgated under the Securities Exchange Act of 1934, as amended (Exchange Act), as of September 30, 2014. Disclosure controls and procedures means that the material information required to be included in our Securities and Exchange Commission reports is recorded, processed, summarized and reported within the time periods specified in SEC rules and forms relating to our company, including any consolidating subsidiaries, and was made known to us by others within those entities, particularly during the period when this report was being prepared. Based on this evaluation, our principal executive officer and principal financial officer have concluded that our disclosure controls and procedures are ineffective as of September 30, 2014.

**Changes in Internal Control over Financial Reporting**

There were no changes in our internal controls over financial reporting that occurred during the quarter ended September 30, 2014, that have materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

**PART II — OTHER INFORMATION**

**Item 1. LEGAL PROCEEDINGS**

The civil complaint that the Company's subsidiary, Oro East Mariposa, LLC filed against Allied Business Financial Services, Inc. for breach of contract and other claims is still pending. The suit was filed on July 11, 2014 in the Superior Court of California in the County of Orange, Case Number 30-2014-00733630-CU-BC-CJC.

**Item 1A. RISK FACTORS**

As a "smaller reporting company" (as defined in Rule 12b-2 of the Exchange Act), the Company is not required to provide information required by this Item 1A.

**Item 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS**

On September 18, 2014, the Company offered and sold 5,000,000 shares of common stock to one offeree in exchange for the cancelation of debt of \$25,000, or \$0.005 per share. The offering was made 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 (the "Securities Act"). The Company made the offer and sale offshore of the US, to a non-US person, with no directed selling efforts in the US, where offering restrictions were implemented.

On September 18, 2014, the Company offered and sold 5,000,000 shares of common stock to one offeree in exchange for the cancelation of debt of \$25,000, or \$0.005 per share. The offering was made in reliance on the exemption from registration afforded by Section 4(a)(2) of the Securities Act, in a non-public offering to a sophisticated investor who had access to registration-type information of the Company.

On September 24, 2014, the Company offered and sold 10,000,000 shares of common stock to one offeree in exchange for the cancelation of debt of \$50,000, or \$0.005 per share. The offering was made in reliance on the exemption from registration afforded by Rule 903(b)(3) of Regulation S, promulgated pursuant to the Securities Act. The Company made the offer and sale offshore of the US, to a non-US person, with no directed selling efforts in the US, where offering restrictions were implemented.

**Item 3. DEFAULTS UPON SENIOR SECURITIES**

None.

**Item 4. MINE SAFETY DISCLOSURES**

None.

**Item 5. OTHER INFORMATION**

None.

**Item 6. EXHIBITS**

(a) Exhibits required by Item 601 of Regulation SK.

<b>Exhibit</b>	<b>Description</b>
3.1.1	Certificate of Incorporation (1)
3.1.2	Certificate of Amendment to Certificate of Incorporation (2)
3.2	Bylaws (1)
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> *
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) Filed and incorporated by reference to the Company's Registration Statement on Form 10-SB (File No. 000-53136), as filed with the Securities and Exchange Commission on March 19, 2008.

(2) Filed and incorporated by reference to the Company's Form 8-K (File No. 000-53136), as filed with the Securities and Exchange Commission on June 17, 2014.

\* Filed herewith

**SIGNATURES**

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

Dated: November 13, 2014

**ORO EAST MINING, INC.**  
(Registrant)

By: /s/ Tian Q. Chen  
Name: Tian Q. Chen  
Title: Chief Executive Officer  
(Principal Executive Officer and Principal  
Accounting and Financial Officer)

**EXHIBIT INDEX**

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\* Filed herewith

**CERTIFICATION OF PRINCIPAL EXECUTIVE OFFICER 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-Q for the period ended September 30, 2014 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: November 13, 2014

/s/ Tian Q. Chen

Tian Q. Chen  
Chief Executive Officer  
(Principal Executive Officer)

**CERTIFICATION OF PRINCIPAL FINANCIAL OFFICER 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-Q for the period ended September 30, 2014 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: November 13, 2014

/s/ Tian Q. Chen

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

1. The Company's Quarterly Report on Form 10-Q for the period ended September 30, 2014 (the "Report"), fully complies with the requirements of Section 13(a) or 15 (d) 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 November 13, 2014.

*/s/ Tian Q. Chen*

\_\_\_\_\_  
Tian Q. Chen  
Chief Executive Officer  
(Principal Executive Officer and  
Principal Financial Officer)