

BILL OF SALE – Equity of Anthracite Coal Mine Company

THIS BILL OF SALE is made and entered into as of September 5, 2015 by Richard Tang and Anna Tang, accredited Investors, Collectively as ("Seller"), in favor of Sino American Oil Company., a Nevada corporation ("Buyer").

In consideration of a total purchase price \$155,000 USD dollars of the equity of Percana Mining Company, a private company, for the Buyer's 1,770,833 shares (one million seven hundred seventy thousand eight-hundred eighty-three) common shares, the receipt and sufficiency of which hereby are acknowledged, Seller sells, assigns, transfers, conveys and delivers to Buyer, all of Seller's right, title, and interest in and to the copyrights, trademarks and other intellectual property rights set forth in the Agreement and in Exhibit A attached hereto and made a part hereof (collectively, the "Assets").

The valuation of the equity is thought to be appreciated in value since the original 1,770,833 shares (\$155,000 USD), since its last private placement is 50 cents per share, where as the original purchase was 5 cents, ergo a 10 fold (10 times) appreciation.

The determination of the shares of Sino American Oil is from the 10 cents on the dollar ratio to the lowest floating point of the share price of the fiscal year between October 1 2015 until this date. It has been determined that the end of day date showing the share price at 0.15 from November 16 through Dec 28 2015. And so the conversion shall be in the formula of $(\$155,000 \times 10 \text{ multiple, then divided by } 0.0107)$ (10% of 0.15) = 150,000,000 shares.

The Seller shall obtain common stock on Sino American Oil Company, and possibly a joint-venture by way of working together towards future asset acquisitions made by Richard Tang and aggregating them and selling them to Sino American Oil Company in favor of shares. The Seller has 90 days to issue the 150,000,000 shares of Sino American Oil.

Seller shall deliver any and all other instruments or documents required to be delivered pursuant to, or necessary or proper in order to give effect to, the provisions of this Bill of Sale, including, without limitation, all instruments of transfer as may be necessary or desirable to transfer title to all of the Seller's rights in and to consummate the transactions contemplated by this Bill of Sale; provided such delivery shall be at no additional cost or expense to Seller.

This Bill of Sale shall be governed by and construed in accordance with the laws of the State of Nevada without giving effect to any conflicts of law provisions. IN WITNESS WHEREOF, the undersigned has executed this Bill of Sale as of the date first written above.

SELLER:

By:  Name: 

Title: Owner of Percana Mining common share assets

EXHIBIT A

Coal Mine

Shares

ASSETS

Stock Power of shares of assets, in the form of common shares of Percana Mining Company.

Exhibits:

THE FOLLOWING IS A STATEMENT OF EQUITY PUT FORTH BY RICHARD TANG, AND THE EQUITY IS OF THE PERUVIAN ANTHRACITE MINE. EXHIBITS OF THE CONSIDERATION (PROOF OF PAYMENT) AND THE TRANSFERENCE WILL BE ADDED AS A MATERIAL EVENT EXHIBIT.

Richard Tang payments to percana mining corp, checks cleared and processed.:

July 20 2007 \$10,000 @ \$0.05 per share = 200,000 shares of Percana
October 4 2007 \$10,000 @ \$0.05 per share = 200,000 shares of Percana
January 8 2008 \$10,000 @ \$0.05 per share = 200,000 shares of Percana
January 8 2008 (#2) \$10,000 @ \$0.05 per share = 200,000 shares of Percana
February 25 2008 \$20,000 @ \$0.05 per share = 400,000 shares of Percana
Total: \$60,000.00 @ \$0.15 per share = 400,000 shares of Percana
July 23 2008 \$20,000 @ \$0.15 per share = 133,333 shares of Percana
July 3 2008 \$15,000. @ \$0.40 per share = 37,500 shares of Percana

Total: cash proceeds / equity added to the Company: \$155.000 Canadian cash.

Converted to USD at that time at parity is \$155,000.

Total equity of Percana via shares: 1,770,833 shares of the private company, Percana Mining Co.

The following exhibit is a digital picture of the checks laid out together.

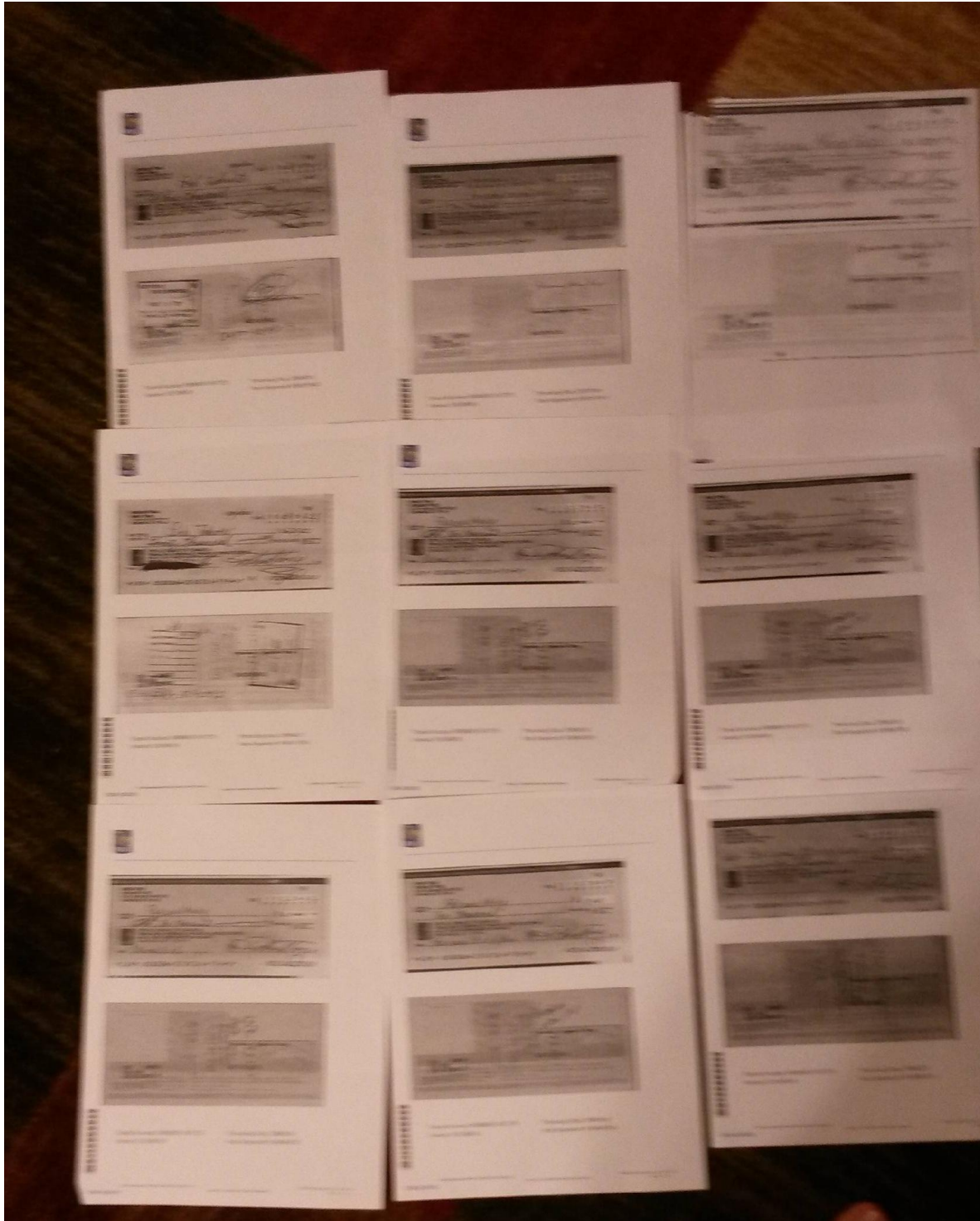


Exhibit: of the checks.

- End of Bill of Sale Document