

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K

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FILER

MPEG SUPER SITE

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SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C.

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 of 15(d) of the
Securities Exchange Act of 1934

July 14, 1999

Date of Report (date of earliest event reported)

MPEG SUPER SITE, INC.

Exact name of Registrant as Specified in its Charter

Colorado

0-24869

84-1473048

State or Other Jurisdiction
of Incorporation

Commission File
Number

IRS Employer Identification
Number

1358 5th Street, Santa Monica, California 90401

Address of Principal Executive Offices, Including Zip Code

(310) 823-8622

Registrant's Telephone Number, Including Area Code

Copper Capital Corp.
5770 South Beech Court
Greenwood Village, Colorado 80121

Former Name or Former Address, if Changed Since Last Report

ITEM 1. CHANGES IN CONTROL OF REGISTRANT.

On July 14, 1999, MPEG Super Site, Inc. (formerly "Copper Capital Corp.") (the "Company") completed the acquisition of 100% of the outstanding common stock of MPEG Super Site, Inc., a Nevada corporation ("MPEG"), in exchange for 7,000,000 shares of the Company's Common Stock (approximately 58.3% of the shares now outstanding).

The stock issuances were made pursuant to an Agreement ("Agreement") between the Company and MPEG. The terms of the Agreement were the result of negotiations between the managements of the Company and MPEG. However, the Board of Directors did not obtain any independent "fairness" opinion or other evaluation regarding the terms of the Agreement, due to the cost of obtaining such opinion or evaluation.

The foregoing summary of the Agreement is qualified by reference to the complete text of the Agreement, together with the schedules thereto, which is filed as Exhibit 10 hereto, and is incorporated herein by this reference.

As a result of the transaction with MPEG and the issuance of the 7,000,000 shares of the Company's Common Stock, following are those persons known by the Company to own 5% or more of the Company's Voting Stock:

Name and Address -----	Voting Shares -----	Percent of Outstanding Voting Shares -----
Kunimitsu Misawa 13900 Panay Way, #M206 Marina del Rey, CA 90292	3,950,000	32.9%
Joseph S. Muto 6 Mela Lane Rancho Palos Verdes, CA 90275	1,700,000	14.2%
Thomas McGrew 4824 Neblina Drive Carlsbad, CA 92008	450,000	3.75%

Kristen Welles-Lanham 45 Glen Echo Dove Canyon, CA 92679	1,700,000	14.2%
Joseph J. Peirce 5125 West Lake Avenue Littleton, CO 80123	1,035,000	8.6%
Timothy J. Brasel 5770 S. Beech Court Greenwood Village, CO 80121	910,000 (1)	7.6%

(1) Includes 265,000 shares held by Brasel Family Partners, Ltd. and 645,000 shares held by La Mirage Trust.

Effective on the closing of the acquisition, the Company's officers and directors were as follows:

Kunimitsu Misawa - Chairman of the Board
 Thomas McGrew - President and Director
 Bruce M. Tomiyama - CFO and Secretary
 Joseph S. Muto - Director

ITEM 2. ACQUISITION OR DISPOSITION OF ASSETS

As described in Item 1 of this Report, on July 14, 1999, the Company acquired all of the issued and outstanding common stock of MPEG Super Site, Inc. ("MPEG") in exchange for shares of the Company's Common Stock. The acquisition of MPEG (accounting acquirer) by the Company (nonoperating shell) is considered in substance to be a capital transaction and is accounted for in a manner similar to a reverse acquisition.

MPEG Super Site, located on the web at "www.MPEGSUPERSITE.com," is a content provider of music and entertainment. The Internet has allowed companies a direct avenue to the consumer that conventional artists and music companies have been unable to achieve in the past. MPEG Super Site will utilize the Internet and its technologies to permit the consumer to download and play music, close to CD quality, directly from their website. In addition, MPEG Super Site plans to take this approach to the next level by allowing consumers to view or download live events including concerts, pay-per-view programs and live sporting events from anywhere in the world. Thus, the content will attract the end consumer and allow MPEG Super Site to derive

revenue from that download and pay-per-view as well as the advertisers for the event(s). Further, MPEG Super Site has a working agreement with the high profile Internet music provider mp3.com and is currently negotiating additional strategic alliances with other companies involved in Internet production, marketing and technology.

ITEM 7. FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS.

(a) FINANCIAL STATEMENTS OF BUSINESSES ACQUIRED. The following financial statements for MPEG Super Site, Inc. for the period from June 18, 1999 (inception) to June 30, 1999 are filed herewith:

INDEX		PAGE
1) AUDITED FINANCIAL STATEMENTS OF MPEG SUPERSITE, INC.		
REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTF-1
FINANCIAL STATEMENTS		
Balance SheetF-2
Statement of OperationsF-3
Statement of Stockholders' EquityF-4
Statement of Cash FlowsF-5
Notes to Financial StatementsF-6

(b) PRO FORMA FINANCIAL INFORMATION. The pro forma financial information required by Article 11 of Regulation S-X is not yet available, and will be filed by amendment on or before September 27, 1999.

(c) EXHIBITS.

Exhibit 10 Agreement between Copper Capital Corp. and
MPEG Super Site, Inc.

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, hereunto duly authorized.

MPEG SUPER SITE, INC.

Dated: July 27, 1999

By:/s/ Bruce M. Tomiyami
Bruce M. Tomiyami, Secretary

4

INDEPENDENT AUDITOR'S REPORT

Board of Directors
MPEG Super Site, Inc.
Las Vegas, Nevada

I have audited the accompanying balance sheet of MPEG Super Site, Inc. (a development stage company), as of June 30, 1999; and the related statements of operations, stockholders' equity and cash flows for period from June 18, 1999 (date of inception) to June 30, 1999. These financial statements are the responsibility of the Company's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of MPEG Super Site, Inc. (a development stage company) at June 30, 1999 and the results of its operations and its cash flows for the period from June 18, 1999 (date of inception) to June 30, 1999 in conformity with generally accepted accounting principles.

Kurt D. Saliger C.P.A.
July 09, 1999

MPEG SUPER SITE, INC.
A Development Stage Company
BALANCE SHEET
June 30, 1999

ASSETS

CURRENT ASSETS

Cash	\$414,000
Accounts Receivable	7,000

TOTAL CURRENT ASSETS	\$421,000

TOTAL ASSETS	\$421,000
	=====

LIABILITIES AND STOCKHOLDERS' EQUITY

CURRENT LIABILITIES

Accounts Payable	\$414,000

TOTAL CURRENT LIABILITIES	\$414,000
	=====

LONG-TERM DEBT	0
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STOCKHOLDERS' EQUITY

Common Stock, \$.001 par value authorized 50,000,000 shares, issued and outstanding at June 30, 1999 7,000,000 shares	7,000
--	-------

Additional Paid In Capital	0
----------------------------	---

Deficit Accumulated During Development Stage	0

TOTAL STOCKHOLDERS' EQUITY	7,000

TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	\$421,000
	=====

See accompanying notes to financial statements.

MPEG SUPER SITE, INC.
A development Stage Company
STATEMENT OF OPERATIONS
June 18, 1999 (Inception) to June 30, 1999

REVENUE		0	

TOTAL REVENUE		0	
EXPENSES			
General and Administrative		0	

TOTAL EXPENSES		0	
INCOME (LOSS) FROM OPERATIONS		0	
Interest Income		0	
INCOME (LOSS) BEFORE INCOME TAXES		0	
Provision for Income Taxes		0	

NET INCOME (LOSS)		\$ 0	=====
NET INCOME (LOSS) PER SHARE - BASIC AND DILUTED		\$ 0.0000	=====
AVERAGE NUMBER OF SHARES OF COMMON STOCK OUTSTANDING		7,000,000	=====

See accompanying notes to financial statements.

F-3

MPEG SUPER SITE, INC.
A Development Stage Company
STATEMENT OF STOCKHOLDERS' EQUITY
June 30, 1999

	Common Stock -----			(Deficit) Accumulated
	Number of Shares -----	Amount -----	Additional Paid In Capital -----	During Development Stage -----
Issued for Cash June 18, 1999	7,000,000	\$7,000	\$0	
Net Income June 18, 1999 (Inception) to June 30, 1999				\$0
Balance June 30, 1999	7,000,000 =====	\$7,000 =====	\$0 =====	\$0 =====

See accompanying notes to financial statements.

F-4

MPEG SUPER SITE, INC.
A Development Stage Company
STATEMENT OF CASH FLOWS
June 18, 1999 (Inception) to June 30, 1999

CASH FLOWS FROM OPERATING ACTIVITIES	
Net Income	\$ 0
Increase in accounts receivable	(7,000)
Increase in accounts payable	414,000

Net Cash (Used) In Operating Activities	\$407,000
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases of organizational cost	0

	\$407,000
CASH FLOWS FROM FINANCING ACTIVITIES	
Issuance of common stock for cash	7,000

Net increase in cash	\$414,000

Cash, June 18, 1999

0

Cash, June 30, 1999

\$414,000
=====

See accompanying notes to financial statements.

F-5

MPEG SUPER SITE, INC.
A Development Stage Company
NOTES TO FINANCIAL STATEMENTS
June 18, 1999 (inception) to June 30, 1999

NOTE 1 - HISTORY AND ORGANIZATION OF THE COMPANY

The Company was incorporated June 18, 1999 under the laws of the State of Nevada. The Company was organized to engage in any lawful activity. The Company currently has no operations and, in accordance with SFAS V, is considered a development stage company.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounting Method

The Company records income and expenses on the accrual method.

Estimates

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

Organizational Costs

Organizational costs are stated at cost. Amortization is recorded using the straight-line method over a sixty (60) month period.

Income Taxes

Income taxes are provided for using the liability method of accounting in accordance with Statement of Financial Accounting Standards No. 109 (SFAS #109) "Accounting for Income Taxes." A deferred tax asset or liability is recorded for all temporary differences between financial and tax reporting. Deferred tax expense (benefit) results from the net change during the year of deferred tax assets and liabilities.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CON'T)

Loss Per Share

Net loss per share is provided in accordance with Statement of Financial Accounting Standards No. 128 (SFAS #128) "Earnings Per Share." Basic loss per share is computed by dividing losses available to common stockholders by the weighted average number of common shares outstanding during the period. Diluted loss per share reflects per share amounts that would have resulted if dilutive common stock equivalents had been converted to common stock. As of June 30, 1999, the Company had no dilutive common stock equivalents such as stock options.

NOTE 3 - INCOME TAXES

There is no provision for income taxes for the period from June 18, 1999 (inception) to June 30, 1999 due to zero net income and no Nevada state income tax in the state of the Company's domicile.

NOTE 4 - STOCKHOLDERS' EQUITY

Common Stock

The authorized common stock of the Company consists of 50,000,000 shares with a par value of \$0.001 per share with 7,000,000 shares issued and outstanding as of June 30, 1999.

Preferred Stock

The authorized preferred stock of the Company consists of 10,000,000 shares with a par value of \$0.001 per share.

NOTE 5 - JOINT VENTURE AGREEMENT

The Company has entered into a joint venture agreement with Bainbridge Investments, Ltd. whereas Bainbridge agrees to fund the purchase of a 12G fully reporting publicly traded vehicle. The Company is to receive \$314,000 from Bainbridge for the purchase of a publicly traded vehicle as well as an additional \$100,000 for operating capital. Bainbridge will receive 2,500,000 shares of common stock in exchange for the initial \$414,000.

Bainbridge Investments, Ltd. has also agreed to additional funding of five million dollars (\$5,000,000) over the next fourteen months in exchange for 500,000 shares of common stock.

SHARE EXCHANGE AGREEMENT

THIS SHARE EXCHANGE AGREEMENT is made this 14th day of July 1999, by and between Copper Capital Corp., a Colorado corporation ("Copper"), MPEG Super Site, Inc., a Nevada corporation ("MPEG"), Kunimitsu Misawa, Joseph S. Muto, Kristen Welles-Lanham, Thomas McGrew, Bruce M. Tomiyama, and Frederic M. Meyer ("Shareholders").

WHEREAS, Copper desires to acquire all of the issued and outstanding shares of common stock of MPEG in exchange for an aggregate of 7,000,000 authorized but unissued restricted shares of the common stock, no par value, of Copper (the "Common Stock") the "Exchange Offer"); and

WHEREAS, MPEG desires to assist Copper in a business combination which will result in the shareholders of MPEG owning approximately 66-2/3% of the then issued and outstanding shares of Copper's Common Stock, and Copper holding 100% of the issued and outstanding shares of MPEG's common stock; and

WHEREAS, the share exchange contemplated hereby will result in the MPEG shareholders tendering all of the outstanding common stock of MPEG to Copper in exchange solely for the Common Stock and no other consideration, which the parties hereto intend to treat as a reorganization under I.R.C. Section 368(a)(1)(B).

NOW, THEREFORE, in consideration of the mutual promises, covenants, and representations contained herein, THE PARTIES HERETO AGREE AS FOLLOWS:

ARTICLE 1

EXCHANGE OF SECURITIES

1.1 Issuance of Shares. Subject to all of the terms and conditions of this Agreement, Copper agrees to offer one share of Common Stock for each share of MPEG common stock issued and outstanding, or a total of 7,000,000 shares of Copper's Common Stock. The Common Stock will be issued directly to the shareholders of MPEG on the Closing, in the amounts set forth on Schedule 1, which is attached hereto and incorporated herein by reference.

1.2 Exemption from Registration. The parties hereto intend that the Common Stock to be issued by Copper to MPEG shareholders shall be exempt from the registration requirements of the Securities Act of 1933, as amended (the "Act"), pursuant to Section 4(2) of the Act and the rules and regulations promulgated thereunder.

ARTICLE 2

REPRESENTATIONS AND WARRANTIES OF MPEG

Except as disclosed in Schedule 2 which is attached hereto and incorporated herein by reference, MPEG hereby represents and warrants to Copper that:

2.1 Organization. MPEG is a corporation duly organized, validly existing, and in good standing under the laws of Nevada, has all necessary corporate powers to own its properties and to carry on its business as now owned and operated by it, and is duly qualified to do business and is in good standing in each of the jurisdictions where its business requires qualification.

2.2 Capital. The authorized capital stock of MPEG consists of 50,000,000 shares of Common Stock, of which 7,000,000 are currently issued and outstanding, and 10,000,000 shares of Preferred Stock, of which none are issued and outstanding. All of the issued and outstanding shares of MPEG are duly authorized, validly issued, fully paid, and nonassessable. There are no outstanding subscriptions, options, rights, warrants, debentures, instruments, convertible securities, or other agreements or commitments obligating MPEG to issue or to transfer from treasury any additional shares of its capital stock of any class.

2.3 Subsidiaries. MPEG does not have any subsidiaries or own any interest in any other enterprise (whether or not such enterprise is a corporation).

2.4 Directors and Officers. Schedule 2 contains the names and titles of all directors and officers of MPEG as of the date of this Agreement.

2.5 Financial Statements. MPEG has delivered to Copper its audited balance sheet as of June 30, 1999, and operating statement covering the period from inception through June 30, 1999 (the "Financial Statements"). The Financial Statements are complete and correct in all material respects and have been prepared in accordance with generally accepted accounting principles applied on a consistent basis throughout the periods indicated. The Financial Statements accurately set out and describe the financial condition of MPEG as of June 30, 1999.

2.6 Absence of Changes. Since June 30, 1999, except for changes in the ordinary course of business which have not in the aggregate been materially adverse, to the best of MPEG's knowledge, MPEG has conducted its business only in the ordinary course and has not experienced or suffered any material adverse change in the condition (financial or otherwise), results of operations, properties, business or prospects of MPEG or waived or surrendered any claim or right of material value.

2.7 Absence of Undisclosed Liabilities. Neither MPEG nor any of its properties or assets are subject to any material liabilities or obligations of any nature, whether absolute, accrued, contingent or otherwise and whether due or to become due, that are not reflected in the financial statements presented to Copper or have otherwise been disclosed to Copper.

2.8 Tax Returns. Within the times and in the manner prescribed by law, MPEG has filed all federal, state and local tax returns required by law, or has filed extensions which have not yet expired, and has paid all taxes, assessments and penalties due and payable.

2.9 Investigation of Financial Condition. Without in any manner reducing or otherwise mitigating the representations contained herein, Copper and/or its attorneys shall have the opportunity to meet with accountants and attorneys to discuss the financial condition of MPEG. MPEG shall make available to Copper and/or its attorneys all books and records of MPEG.

2

2.10 Trade Names and Rights. MPEG does not use any trademark, service mark, trade name, or copyright in its business, or own any trademarks, trademark registrations or applications, trade names, service marks, copyrights, copyright registrations or applications.

2.11 Compliance with Laws. MPEG has complied with, and is not in violation of, applicable federal, state or local statutes, laws and regulations (including, without limitation, any applicable building, zoning or other law, ordinance or regulation) affecting its properties or the operation of its business, except for matters which would not have a material affect on MPEG or its properties.

2.12 Litigation. MPEG is not a party to any suit, action, arbitration or legal, administrative or other proceeding, or governmental investigation pending or, to the best knowledge of MPEG, threatened against or affecting MPEG or its business, assets or financial condition, except for matters which would not have a material affect on MPEG or its properties. MPEG is not in default with respect to any order, writ, injunction or decree of any federal, state, local or foreign court, department, agency or instrumentality applicable to it. MPEG is not engaged in any lawsuit to recover any material amount of monies due to it.

2.13 Authority. MPEG has full corporate power and authority to enter into this Agreement. The board of directors of MPEG has taken all action required to authorize the execution and delivery of this Agreement by or on behalf of MPEG and the performance of the obligations of MPEG under this Agreement. No other corporate proceedings on the part of MPEG are necessary to authorize the execution and delivery of this Agreement by MPEG in the

performance of its obligations under this Agreement. This Agreement is, when executed and delivered by MPEG, and will be a valid and binding agreement of MPEG, enforceable against MPEG in accordance with its terms, except as such enforceability may be limited by general principles of equity, bankruptcy, insolvency, moratorium and similar laws relating to creditors' rights generally.

2.14 Ability to Carry Out Obligations. Neither the execution and delivery of this Agreement, the performance by MPEG of its obligations under this Agreement, nor the consummation of the transactions contemplated under this Agreement will to the best of MPEG's knowledge: (a) materially violate any provision of MPEG's articles of incorporation or bylaws; (b) with or without the giving of notice or the passage of time, or both, violate, or be in conflict with, or constitute a material default under, or cause or permit the termination or the acceleration of the maturity of, any debt, contract, agreement or obligation of MPEG, or require the payment of any prepayment or other penalties; (c) require notice to, or the consent of, any party to any agreement or commitment, lease or license, to which MPEG is bound; (d) result in the creation or imposition of any security interest, lien, or other encumbrance upon any material property or assets of MPEG; or (e) violate any statute or law or any judgment, decree, order, regulation or rule of any court or governmental authority to which MPEG is bound or subject.

2.15 Full Disclosure. None of the representations and warranties made by MPEG herein, or in any schedule, exhibit or certificate furnished or to be furnished in connection with this Agreement by MPEG, or on its behalf, contains or will contain any untrue statement of material fact.

2.16 Assets. MPEG has good and marketable title to all of its tangible properties and such tangible properties are not subject to any material liens or encumbrances.

3

2.17 Material Contracts and Obligations. Attached hereto on Schedule 2 is a list of all agreements, contracts, indebtedness, liabilities and other obligations to which MPEG is a party or by which it is bound that are material to the conduct and operations of its business and properties, which provide for payments to or by the Company in excess of \$10,000; or which involve transactions or proposed transactions between the Company and its officers and directors. Copies of such agreements and contracts and documentation evidencing such liabilities and other obligations have been made available for inspection by Copper and its counsel. All of such agreements and contracts are valid, binding and in full force and effect in all material respects, assuming due execution by the other parties to such agreements and contracts.

2.18 Consents and Approvals. No consent, approval or authorization of, or declaration, filing or registration with, any governmental or regulatory authority is required to be made or obtained by MPEG in connection with: (a) the execution and delivery by MPEG of this Agreement; (b) the performance by

MPEG of its obligations under this Agreement; or (c) the consummation by MPEG of the transactions contemplated under this Agreement.

ARTICLE 3

REPRESENTATIONS AND WARRANTIES OF COPPER

Except as disclosed in Schedule 3 which is attached hereto and incorporated herein by reference, Copper represents and warrants to MPEG that:

3.1 Organization. Copper is a corporation duly organized, valid existing, and in good standing under the laws of Colorado, has all necessary corporate powers to own properties and to carry on business, and it is not now conducting any business, except to the extent to which the effecting of the transaction contemplated by this Agreement constitutes doing business.

3.2 Capitalization. The authorized capital stock of Copper consists of 100,000,000 shares of no par value Common Stock of which 2,000,000 shares of Common Stock are currently issued and outstanding, and 5,000,000 shares of Preferred Stock of which none are issued and outstanding. All of the issued and outstanding shares of Common Stock are duly authorized, validly issued, fully paid and nonassessable. There are no outstanding subscriptions, options, rights, warrants, convertible securities, or other agreements or commitments obligating Copper to issue or to transfer from treasury any additional shares of its capital stock of any class. Prior to the Closing, current shareholders of Copper will approve a 2.5 for 1 forward split which will increase the number of shares issued and outstanding to 5,000,000.

3.3 Subsidiaries. Copper does not presently have any subsidiaries or own any interest in any other enterprise (whether or not such enterprise is a corporation).

3.4 Directors and Officers. Schedule 3 contains the names and titles of all directors and officers of Copper as of the date of this Agreement.

3.5 Financial Statements. Copper has delivered to MPEG its audited balance sheet and statements of operations and cash flows as of and for the period ended December 31, 1998, and its unaudited balance sheet and statements of operations for the three months ended March 31, 1999 (the "Financial Statements"). The Financial Statements are complete and correct in all

material respects and have been prepared in accordance with generally accepted accounting principles applied on a consistent basis throughout the periods indicated. The Financial Statements accurately set out and describe the financial condition and operating results of the Company as of the dates, and

for the periods, indicated therein. The current liabilities of Copper are set forth on Schedule 2. As of the Closing, the total liabilities of Copper shall be zero.

3.6 Absence of Changes. Since March 31, 1999, except for changes in the ordinary course of business which have not in the aggregate been materially adverse, to the best of Copper's knowledge, Copper has not experienced or suffered any material adverse change in its condition (financial or otherwise), results of operations, properties, business or prospects or waived or surrendered any claim or right of material value.

3.7 Absence of Undisclosed Liabilities. To the best of Copper's knowledge, neither Copper nor any of its properties or assets are subject to any liabilities or obligations of any nature, whether absolute, accrued, contingent or otherwise and whether due or to become due, that are not reflected in the financial statements presented to MPEG.

3.8 Tax Returns. Within the times and in the manner prescribed by law, Copper has filed all federal, state and local tax returns required by law and has paid all taxes, assessments and penalties due and payable.

3.9 Investigation of Financial Condition. Without in any manner reducing or otherwise mitigating the representations contained herein, MPEG shall have the opportunity to meet with Copper's accountants and attorneys to discuss the financial condition of Copper. Copper shall make available to MPEG all books and records of Copper.

3.10 Trade Names and Rights. Copper does not use any trademark, service mark, trade name, or copyright in its business, or own any trademarks, trademark registrations or applications, trade names, service marks, copyrights, copyright registrations or applications.

3.11 Compliance with Laws. To the best of Copper's knowledge, Copper has complied with, and is not in violation of, applicable federal, state or local statutes, laws and regulations (including, without limitation, any applicable building, zoning, or other law, ordinance, or regulation) affecting its properties or the operation of its business.

3.12 Litigation. Copper is not a party to any suit, action, arbitration, or legal, administrative, or other proceeding, or governmental investigation pending or, to the best knowledge of Copper, threatened against or affecting Copper or its business, assets, or financial condition. Copper is not in default with respect to any order, writ, injunction, or decree of any federal, state, local, or foreign court, department agency, or instrumentality. Copper is not engaged in any legal action to recover moneys due to it.

3.13 No Prior or Pending Investigation. Copper is not aware of any prior or pending investigations or legal proceedings by the SEC, any state securities regulatory agency, or any other governmental agency regarding Copper.

3.14 Authority. Copper has full corporate power and authority to enter into this Agreement and to consummate the transactions contemplated by this Agreement. The Board of Directors of Copper has taken all action required to authorize the execution and delivery of this Agreement by or on behalf of Copper, the performance of the obligations of Copper under this Agreement and the consummation by Copper of the transactions contemplated under this Agreement. No other corporate proceedings on the part of Copper are necessary to authorize the execution and delivery of this Agreement by Copper in the performance of its obligations under this Agreement. This Agreement is, and when executed and delivered by Copper, will be a valid and binding agreement of Copper, enforceable against Copper in accordance with its terms, except as such enforceability may be limited by general principles of equity, bankruptcy, insolvency, moratorium and similar laws relating to creditors rights generally.

3.15 Ability to Carry Out Obligations. Neither the execution and delivery of this Agreement, the performance by Copper of its obligations under this Agreement, nor the consummation of the transactions contemplated under this Agreement will, to the best of Copper's knowledge: (a) violate any provision of Copper's articles of incorporation or bylaws; (b) with or without the giving of notice or the passage of time, or both, violate, or be in conflict with, or constitute a default under, or cause or permit the termination or the acceleration of the maturity of, any debt, contract, agreement or obligation of Copper, or require the payment of any prepayment or other penalties; (c) require notice to, or the consent of, any party to any agreement or commitment, lease or license, to which Copper is bound; (d) result in the creation or imposition of any security interest, lien or other encumbrance upon any property or assets of Copper; or (e) violate any statute or law or any judgment, decree, order, regulation or rule of any court or governmental authority to which Copper is bound or subject.

3.16 Validity of Copper Shares. The shares of Copper Common Stock to be delivered pursuant to this Agreement, when issued in accordance with the provisions of this Agreement, will be duly authorized, validly issued, fully paid and nonassessable.

3.17 Full Disclosure. None of the representations and warranties made by Copper herein, or in any exhibit, certificate or memorandum furnished or to be furnished by Copper, or on its behalf, contains or will contain any untrue statement of material fact, or omit any material fact the omission of which would be misleading.

3.18 Assets. Copper does not have any assets.

3.19 Material Contracts and Obligations. Copper has no material contracts to which it is a party or by which it is bound.

3.20 Consents and Approvals. No consent, approval or authorization of, or declaration, filing or registration with, any governmental or regulatory authority is required to be made or obtained by Copper in connection with: (a) the execution and delivery by Copper of its obligations under this Agreement; (b) the performance by Copper of its obligations under this Agreement; or (c) the consummation by Copper of the transactions contemplated by this Agreement.

3.21 Real Property. Copper does not own, use or claim any interest in any real property, including without limitation any license, leasehold or any similar interest in real property.

6

ARTICLE 4

REPRESENTATIONS AND WARRANTIES OF SHAREHOLDERS

4.1 Share Ownership. Shareholders hold 100% of the issued and outstanding shares of MPEG common stock. Such shares are owned of record and beneficially by Shareholders, and such shares are not subject to any lien, encumbrance or pledge, but they are restricted securities as defined in Rule 144 of the Securities Act of 1933. Shareholders have the full and requisite authority to exchange such shares pursuant to this Agreement.

4.2 Investment Intent. Shareholders understand and acknowledge that the shares of Copper Common Stock (the "Copper Shares") are being offered for exchange in reliance upon the exemption provided in Section 4(2) of the Securities Act of 1933 (the "Securities Act") for non-public offerings; and Shareholders make the following representations and warranties with the intent that the same may be relied upon in determining the suitability of Shareholders as purchasers of securities.

(a) The Copper Shares are being acquired solely for the account of Shareholders, for investment purposes only, and not with a view to, or for sale in connection with, any distribution thereof and with no intention of distributing or reselling any part of the Copper Shares.

(b) Shareholders agree not to dispose of their Copper Shares or any portion thereof unless and until counsel for Copper shall have determined that the intended disposition is permissible and does not violate the Securities Act or any applicable state securities laws, or the rules and regulations thereunder.

(c) Shareholders acknowledge that Copper has made all documentation

pertaining to all aspects of the Exchange Offer available to them, and has offered such persons an opportunity to discuss the Exchange Offer with the officers of Copper.

(d) Shareholders have relied solely upon independent investigations made by Shareholders.

(e) Shareholders are knowledgeable and experienced in making and evaluating investments of this nature and desires to accept the Exchange Offer on the terms and conditions set forth.

(f) Shareholders are able to bear the economic risk of an investment, as a result of the Exchange Offer, in the Copper Shares.

4.3 Indemnification. Shareholders recognize that the offer of the Copper shares to them are based upon their representations and warranties set forth and contained herein and hereby agree to indemnify and hold harmless Copper against all liability, costs or expenses (including reasonable attorney's fees) arising as a result of any misrepresentations made herein by Shareholders.

4.4 Legend. Shareholders agree and acknowledge that the certificates evidencing the Copper Shares acquired pursuant to this Agreement will have a legend placed thereon stating that the securities have not been registered under the Act or any state securities laws and setting forth or referred to the restrictions on transferability and sales of the Shares.

ARTICLE 5

COVENANTS

5.1 Investigative Rights. From the date of this Agreement until the Closing Date, each party shall provide to the other party, and such other party's counsels, accountants, auditors, and other authorized representatives, full access during normal business hours and upon reasonable advance written notice to all of each party's properties, books, contracts, commitments, and records for the purpose of examining the same. Each party shall furnish the other party with all information concerning each party's affairs as the other party may reasonably request. If the transaction contemplated hereby is not completed, all documents received by each party and/or its attorneys and accountants, auditors or other authorized representatives shall be returned to the other party who provided same upon request. The parties hereto, their directors, employees, agents and representatives shall not disclose any of the information described above unless such information is already disclosed to the public, without the prior written consent of the party to which the confidential information pertains. Each party shall take such steps as are

necessary to prevent disclosure of such information to unauthorized third parties.

5.2 Conduct of Business. Prior to the Closing, Copper and MPEG shall each conduct its business in the normal course, and shall not sell, pledge, or assign any assets, without the prior written approval of the other party, except in the regular course of business. Neither Copper nor MPEG shall amend its Articles of Incorporation or Bylaws, declare dividends, redeem or sell stock or other securities, incur additional or newly-funded liabilities, acquire or dispose of fixed assets, change employment terms, enter into any material or long-term contract, guarantee obligations of any third party, settle or discharge any balance sheet receivable for less than its stated amount, pay more on any liability than its stated amount, or enter into any other transaction other than in the regular course of business except as otherwise contemplated herein.

ARTICLE 6

CONDITIONS PRECEDENT TO COPPER'S PERFORMANCE

6.1 Conditions. The obligations of Copper hereunder shall be subject to the satisfaction, at or before the Closing, of all the conditions set forth in this Article 6. Copper may waive any or all of these conditions in whole or in part without prior notice; provided, however, that no such waiver of a condition shall constitute a waiver by Copper of any other condition of or any of Copper's other rights or remedies, at law or in equity, if MPEG shall be in default of any of their representations, warranties, or covenants under this Agreement.

6.2 Accuracy of Representations. Except as otherwise permitted by this Agreement, all representations and warranties by MPEG in this Agreement or in any written statement that shall be delivered to Copper by MPEG under this Agreement shall be true and accurate on and as of the Closing Date as though made at that time.

6.3 Performance. MPEG shall have performed, satisfied, and complied with all covenants, agreements, and conditions required by this Agreement to be performed or complied with by it, on or before the Closing Date.

8

6.4 Absence of Litigation. No action, suit, or proceeding before any court or any governmental body or authority, pertaining to the transaction contemplated by this Agreement or to its consummation, shall have been instituted or threatened against MPEG on or before the Closing Date.

ARTICLE 7

7.1 Conditions. MPEG's obligations hereunder shall be subject to the satisfaction, at or before the Closing, of all the conditions set forth in this Article 7. MPEG may waive any or all of these conditions in whole or in part without prior notice; provided, however, that no such waiver of a condition shall constitute a waiver by MPEG of any other condition of or any of MPEG's rights or remedies, at law or in equity, if Copper shall be in default of any of its representations, warranties, or covenants under this Agreement.

7.2 Accuracy of Representations. Except as otherwise permitted by this Agreement, all representations and warranties by Copper in this Agreement or in any written statement that shall be delivered to MPEG by Copper under this Agreement shall be true and accurate on and as of the Closing Date as though made at that time.

7.3 Performance. Copper shall have performed, satisfied, and complied with all covenants, agreements, and conditions required by this Agreement to be performed or complied with by them, on or before the Closing Date.

7.4 Absence of Litigation. No action, suit or proceeding before any court or any governmental body or authority, pertaining to the transaction contemplated by this Agreement or to its consummation, shall have been instituted or threatened against Copper on or before the Closing Date.

7.5 Directors of Copper. Effective on the Closing, Copper shall have fixed the size of its Board of Directors at three (3) persons, and such Board of Directors shall include Kunimitsu Misawa, Joseph S. Muto, and Thomas McGrew.

7.6 Officers of Copper. Effective on the Closing, Copper shall have elected the following new Officers of Copper:

Kunimitsu Misawa - Chairman
Thomas McGrew - President
Bruce M. Tomiyama - CFO and Secretary

7.7 Name Change. Just prior to Closing, Copper shall change its name to MPEG Super Site, Inc.

7.8 Forward Split. Just prior to Closing, Copper shall complete a 2.5 for 1 forward stock split.

ARTICLE 8

CLOSING

8.1 Closing. The Closing of this transaction shall be held at the offices of Krys Boyle Freedman & Sawyer, P.C., 600 Seventeenth Street, Suite

2700 South Tower, Denver, Colorado 80202, or such other place as shall be mutually agreed upon, on such date as shall be mutually agreed upon by the parties. At the Closing:

(a) Shareholders shall deliver duly endorsed certificates representing their shares of MPEG being exchanged for shares of Copper.

(b) Shareholders shall receive a certificate or certificates representing the number of shares of Copper Common Stock for which the shares of MPEG common stock shall have been exchanged.

(c) Copper shall deliver a signed Consent and/or Minutes of the Directors of Copper approving this Agreement and each matter to be approved by the Directors of Copper under this Agreement.

(d) MPEG shall deliver a signed Consent or Minutes of the Directors of MPEG approving this Agreement and each matter to be approved by the Directors of MPEG under this Agreement.

ARTICLE 9

MISCELLANEOUS

9.1 Captions and Headings. The Article and paragraph headings throughout this Agreement are for convenience and reference only, and shall in no way be deemed to define, limit, or add to the meaning of any provision of this Agreement.

9.2 No Oral Change. This Agreement and any provision hereof, may not be waived, changed, modified, or discharged orally, but it can be changed by an agreement in writing signed by the party against whom enforcement of any waiver, change, modification, or discharge is sought.

9.3 Non-Waiver. Except as otherwise expressly provided herein, no waiver of any covenant, condition, or provision of this Agreement shall be deemed to have been made unless expressly in writing and signed by the party against whom such waiver is charged; and (i) the failure of any party to insist in any one or more cases upon the performance of any of the provisions, covenants, or conditions of this Agreement or to exercise any option herein contained shall not be construed as a waiver or relinquishment for the future of any such provisions, covenants, or conditions, (ii) the acceptance of performance of anything required by this Agreement to be performed with knowledge of the breach or failure of a covenant, condition, or provision hereof shall not be deemed a waiver of such breach or failure, and (iii) no waiver by any party of one breach by another party shall be construed as a

waiver with respect to any other or subsequent breach.

9.4 Time of Essence. Time is of the essence of this Agreement and of each and every provision hereof.

9.5 Entire Agreement. This Agreement contains the entire Agreement and understanding between the parties hereto, and supersedes all prior agreements and understandings.

9.6 Choice of Law. This Agreement and its application shall be governed by the laws of the State of Colorado, except to the extent its conflict of laws provisions would apply the laws of another jurisdiction.

10

9.7 Notices. All notices, requests, demands, and other communications under this Agreement shall be in writing and shall be deemed to have been duly given on the date of service if served personally on the party to whom notice is to be given, or on the third day after mailing if mailed to the party to whom notice is to be given, by first class mail, registered or certified, postage prepaid, and properly addressed as follows:

Copper:

Copper Capital Corp.
5770 South Beech Court
Greenwood Village, Colorado 80121

with a copy to:

Jon D. Sawyer, Esq.
Krys Boyle Freedman & Sawyer, P.C.
600 Seventeenth Street, Suite 2700 South Tower
Denver, Colorado 80202

MPEG:

MPEG Super Site, Inc.
1358 5th Street
Santa Monica, California 90401

with a copy to:

Randall J. Lanham, Esq.
Lanham & Associates
45 Glen Echo
Dove Canyon, California 92679

9.8 Binding Effect. This Agreement shall inure to and be binding upon the heirs, executors, personal representatives, successors and assigns of each of the parties to this Agreement.

9.9 Mutual Cooperation. The parties hereto shall cooperate with each other to achieve the purpose of this Agreement, and shall execute such other and further documents and take such other and further actions as may be necessary or convenient to effect the transaction described herein.

9.10 Brokers. The parties hereto represent and agree that no broker has brought about the aforementioned transaction and no finder's fee has been paid or is payable by any party. Each of the parties hereto shall indemnify and hold the other harmless against any and all claims, losses, liabilities or expenses which may be asserted against it as a result of its dealings, arrangements or agreements with any broker or person, except as described in this paragraph.

9.11 Announcements. Copper and MPEG will consult and cooperate with each other as to the timing and content of any announcements of the transactions contemplated hereby to the general public or to employees, customers or suppliers.

9.12 Expenses. Copper and MPEG will pay their own legal, accounting and any other out-of-pocket expenses reasonably incurred in connection with this transaction, whether or not the transaction contemplated hereby is consummated.

11

9.13 Exhibits. As of the execution hereof, the parties hereto have provided each other with the Exhibits provided for hereinabove, including any items referenced therein or required to be attached thereto. Any material changes to the Exhibits shall be immediately disclosed to the other party.

AGREED TO AND ACCEPTED as of the date first above written.

COPPER CAPITAL CORP.

MPEG SUPER SITE, INC.

By:/s/ Joseph J. Peirce
Joseph J. Peirce, President

By:/s/ Thomas R. McGrew
Thomas R. McGrew, President

SHAREHOLDERS:

/s/ Kunimitsu Misawa
Kunimitsu Misawa

/s/ Joseph S. Muto

Joseph S. Muto

/s/ Kristen Welles-Lanham
Kristen Welles-Lanham

/s/ Thomas McGrew
Thomas McGrew

/s/ Bruce M. Tomiyama
Bruce M. Tomiyama

/s/ Frederic M. Meyer
Frederic M. Meyer

12

SCHEDULE 1

Stock Ownership of MPEG and
Shares of Copper to be Exchanged Therefor

Name	Number of Shares	Number of Copper Shares
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Kunimitsu Misawa	3,590,000	3,590,000
Joseph S. Muto	1,500,000	1,500,000
Kristen Welles-Lanham	1,500,000	1,500,000
Thomas McGrew	250,000	250,000
Bruce M. Tomiyama	80,000	80,000
Frederic M. Meyer	80,000	80,000
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Total	7,000,000	7,000,000

SCHEDULE 2

MPEG SUPER SITE, INC. ("MPEG")

2.4 Directors and Officers of MPEG:

Kunimitsu Misawa	-	Chairman
Joseph S. Muto	-	Director
Thomas McGrew	-	President and Director
Bruce M. Tomiyama	-	CFO and Secretary

2.17 Material Contracts of MPEG:

Working agreement with MP3.Com, Inc.

Joint Venture Agreement with Bainbridge Investments Limited.

SCHEDULE 3

COPPER CAPITAL CORP. ("Copper")

3.2 Directors and Officers of Copper:

Joseph J. Peirce	-	President and Director
Timothy J. Brasel	-	Secretary, Treasurer and Director

3.19 Material Contracts of Copper

None.