

Life's Time Capsule Services, Inc.
f/k/a
Hyperera, Inc.

For Periods Ending

September 30, 2017

CURRENT INFORMATION REGARDING

Life's Time Capsule Services, Inc.
f/k/a
Hyperera, Inc.
A Nevada corporation

The following information is furnished to assist with "due diligence" compliance.

1. Exact name of Company and its predecessor (if any)

The exact name of the issuer is Life's Time Capsule Services, Inc. (herein sometimes called the "Company," or the "Issuer"). The Company was formerly known as Hyperera, Inc. until it changed its name with the State of Nevada to Life's Time Capsule Services, Inc. on January 4, 2017. The Company filed a notification with the Financial Industry Regulatory Authority ("FINRA") regarding the name change and request a new ticker symbol within the first quarter of 2017. FINRA approved the name change to Life's Time Capsule Services, Inc, a new ticker symbol LTCP, and a reverse stock split of 1 for 100.

Reverse Split and Name Change

- . Reverse Split Ratio: 1:100
- . Pre-Split TSO: 88,204,000
- . Post-Split TSO: 882,040
- . Fractional shares rounded up to the next whole share
- . New Name: Life's Time Capsule Services, Inc.
- . New CUSIP: 53227U109
- . Daily List Announcement Date: 3/10/17
- . Market Effective Date: 3/13/17

Symbol Change

- . New Symbol: LTCP
- . Daily List Announcement Date: 4/6/17
- . Market Effective Date: 4/7/17

The Company filed a notification with the Financial Industry Regulatory Authority ("FINRA") regarding a 20 for 1 forward split of the stock within the fourth quarter of 2017. FINRA approved the forward stock split of 20 for 1.

Forward Split

- . Forward Split Ratio: 20:1
- . Pre-Split TSO: 12,717,346
- . Post-Split TSO: 254,346,920
- . Fractional shares rounded up to the next whole share

We were incorporated as Hyperera, Inc., on February 19, 2008, in the State of Nevada, for the purpose of selling hardware and software for medical clinics and hospitals in China and throughout Asia.

2. Address of its principal executive offices

A. Company Headquarters

3 Simm Lane Suite 2F
Newtown, CT 06470

Phone: 877-872-9327
Email: media@lifestylecapsule.com
Website: www.lifestylecapsule.com

B. Investor Relations Contact

3. Security Information

A. The Company's Articles of Incorporation, as amended, authorize the Company to issue up to 1,000,000,000 shares, of which all shares are common stock, with a par value of one-tenth of one cent (\$0.001) per share.

Trading Symbol:	LTCP
Exact Title & Class of Securities Outstanding:	Common
CUSIP:	53227U208
Par or Stated Value:	\$0.001 per share

Total Shares Authorized (as of September 30, 2017)	1,000,000,000
Total Shares Outstanding (as of September 30, 2017)	254,346,920

B. The Company's Articles of Incorporation, as amended, authorize the Company to issue up to 10,000,000 shares, of which all shares are Preferred Stock A, with a par value of one-tenth of one cent (\$0.001) per share. The Preferred Stock A was issued for the return of 25,021,160 restricted common shares into Treasury. 10,000,000 shares of Preferred Stock A are convertible into 25,021,160 common shares.

Exact Title & Class of Securities Outstanding:	Preferred Stock A
Par or Stated Value:	\$0.001 per share

Total Shares Authorized (as of September 30, 2017)	10,000,000
Total Shares Outstanding (as of September 30, 2017)	10,000,000

C. The Company's Articles of Incorporation, as amended, authorize the Company to issue up to 10,000,000 shares, of which all shares are Preferred Stock B, with a par value of one-tenth of one cent (\$0.001) per share. The Preferred Stock B was issued to have voting control by Bernard Findley.

Exact Title & Class of Securities Outstanding:	Preferred Stock B
Par or Stated Value:	\$0.001 per share

Total Shares Authorized (as of September 30, 2017)	10,000,000
Total Shares Outstanding (as of September 30, 2017)	10,000,000

D. The Company's Articles of Incorporation, as amended, authorize the Company to issue up to 10,000,000 shares, of which all shares are Preferred Stock C, with a par value of one-tenth of one cent (\$0.001) per share. Preferred Stock C was issued in conjunction with an acquisition on July 18, 2017 in which the Preferred Stock C

could be settled for \$0.0375 cents per share in the form of cash or common shares, at the Company's discretion up to 2020.

Exact Title & Class of Securities Outstanding:	Preferred Stock C
Par or Stated Value:	\$0.001 per share

Total Shares Authorized (as of June 30, 2017)	80,000,000
Total Shares Outstanding (as of June 30, 2017)	80,000,000

4. Transfer Agent

Action Stock Transfer Corporation
2469 E. Fort Union Blvd, Suite 214
Salt Lake City, UT 84121

Phone: 801-274-1088
Email: jb@actionstocktransfer.com
Website: www.actionstocktransfer.com

The transfer agent is registered under the Exchange Act

5. List Any Restrictions on the Transfer of the Securities

24,607,800 shares have been issued without a restrictive legend, and 224,739,120 have been issued with a restrictive legend restricting the transfer thereof without such shares being registered under the Securities Act of 1933, as amended, or a valid exemption from registration being available.

6. Describe Any Trading Suspension Orders Issued by the SEC in the Past 12 Months

None.

7. List Any Stock Split, Stock Dividend, Recapitalization, Merger, Acquisition, Spin-Off or Reorganization either Currently Anticipated or that Occurred within the Past 12 Months.

On July 20, 2016, Barton Hollow, LLC ("Barton Hollow," or the "Custodian"), a Nevada limited liability company, and stockholder of the Issuer, filed an Application for Appointment of Custodian pursuant to Section 78.347 of the Act in the District Court for Clark County, Nevada. Barton Hollow was subsequently appointed custodian of the Issuer by Order of the Court on September 19, 2016 (the "Order"). In accordance with the provisions of the Order, Barton Hollow thereafter moved to: (a) reinstate the Issuer with the State of Nevada; (b) provide for the election of interim officers and directors; and (c) call and hold a stockholder meeting.

On December 31, 2016, the Company acquired 100% of the Membership Units of CPU, LLC, a consulting company, for the assumption of \$42,323 in convertible debt.

Subsequently, on January 12, 2017, the Custodian, together with the Issuer's lone director, caused the Issuer to enter into an Agreement and Plan of Merger with Life's Time Capsule, LLC, a Delaware limited liability company (the "Merger Agreement"). In connection therewith, and as a condition precedent to closing of the contemplated merger transaction, the Custodian and director of the Issuer caused Bernard Findley to be named the Issuer's sole Director and Officer. Barton Hollow petitioned the District Court to discharge the custodianship as soon as is practicable. The discharge of custodianship was approved March 20th, 2017.

The Issuer acquired the target on March 15th, 2017 for the issuance of 35M restricted common

shares in exchange for 100% of the Membership Units of Life's Time Capsule, LLC. Upon closing of the acquisition, the subsidiary will be the surviving corporation with the target company merged into it, and the target company will therefore become a wholly-owned operating subsidiary of the Issuer. On June 10th, 2017, the control shareholder returned 25,021,160 restricted common shares and received Preferred Stock A as outlined in Section 3 above.

8. Issuance History.

As of March 31st, 2017, there are 37,288,501 (Thirty-Seven Million Two Hundred Eighty Eight Thousand Five Hundred and One) shares of the Company's common stock issued and outstanding.

During the preceding two years, the Company has issued the following securities.

On September 20, 2016, the Issuer issued 50,000,000 shares of our common stock to Barton Hollow, LLC as consideration for anticipated services rendered and costs associated with the corporation. Subsequently, on November 1, 2016, Barton Hollow transferred those shares to Consolidated 2012 TR LLC, which is controlled by our Chief Executive Officer and Director, Bernard Findley.

The Reverse Split impacted the capital structure as follows on March 13th, 2017:

Reverse Split and Name Change

Reverse Split Ratio: 1:100

Pre-Split TSO: 88,204,000

Post-Split TSO: 882,040

The acquisition of Life's Time Capsule, LLC increased the issued shares by 35,000,000 on March 15, 2017.

Throughout the first quarter, 2017 1,406,461 Common Shares have been issue for general operating purposes.

Throughout the 2nd quarter, 2017 200,005 Common Shares have been issue for general operating purposes.

Throughout the 3rd quarter, 2017 200,005 Common Shares have been issue for general operating purposes.

The Forward Split impacted the capital structure as follows on September 19th, 2017:

Forward Split

Forward Split Ratio: 20:1

Pre-Split TSO: 12,717,346

Post-Split TSO: 254,346,920

Financial Statements

See Exhibits.

9. Describe the Issuer's Business, Products and Services

A. Description of the Issuer's Business Operations

The Company is an innovative company positioned in the social media and online data storage space with unique services built to capture, preserve, and share customers' digital legacies for present and future generations to add to and pass along for centuries into the future. The Company offers a secure personal data storage and social media service that enables its customers to build a digital legacy to be passed on to many generations into the future. The Company offers Individual, Family, and Entity Plans, which will allow customers the opportunity to upload and safely store digital images, videos, and voice recordings, personal journal entries and all document types from its customers' desktop or mobile devices.

B. Date and State (or Jurisdiction) of Incorporation

The Company was originally incorporated March 19, 2008, in the State of Nevada, under the name Hyperera, Inc. The name was changed to Life's Time Capsule Services, Inc. on April 7, 2017.

C. The Issuer's Primary SIC Code:

Primary: 7375

D. The Issuers Fiscal Year End

December 31

E. The Issuer's Principal Products or Services, and Their Markets.

About Life's Time Capsule Services, Inc.:

The Company's principal service is providing customers with secure personal data storage and social media service for a lifelong repository for all digital media. The niche that we fill will make a perfect fit for all types of business. Capsule is a conventional business, not using banner ads or news feed to generate revenues, and we intend to receive a higher valuation per Subscriber. The growth of our business could be substantial because the public is tired of having their privacy compromised without their consent. We feel a portion of the market is willing to pay for our intended features, which include the public/private mix of media dissemination, and the ability to share with other social media accounts.

10. Describe the Issuer's Facilities.

We currently lease office space at 3 Simm Lane, Suite 2F, Newtown, CT, 06470. The Company pays \$400 per month pursuant to the terms of a month-to-month lease.

11. Officers, Directors and Control Persons.

A. Names of Officers, Directors and Control Persons

The following table sets forth certain information furnished by the following persons, or their representatives, regarding the ownership of the Common Shares of the Company as of the date of this report, by (i) each person known to the Company to be the beneficial owner of more than 5% of the outstanding shares of Common Stock, (ii) each of the Company's executive officers and directors, and (iii) all of the Company's executive officers and directors as a group. Unless otherwise indicated, the named person is deemed to be the sole beneficial owner of the shares.

Name of Beneficial Owner	Number of Shares	Percent
Bernard Findley (1)	10,000,000	3.9%
Frank Brady	99,583,860	39.2%
Total Officer/Director	109,583,860	43.0%

254,346,920 total Outstanding Shares of the Company as of September 30, 2017.

- (1) Bernard Findley is currently an officer and director. These shares are held in the name of the following trust, which Mr. Findley controls as its trustee: Consolidated 2012 TR. Accordingly, Mr. Findley is deemed to be the beneficial owner of shares held in the name of the trust. Bernard Findley also owns 100% of Preferred Stock A which is convertible into 500,423,200 common shares and Preferred Stock B which has voting control over the corporation.
- (2) Frank Brady is currently our Chief Executive Officer. These shares are held in the name of the following corporation 300 Capital, LLC, which Mr. Brady controls as its Managing Member: 300 Capital, LLC. Accordingly, Mr. Brady is deemed to be the beneficial owner of shares held in the name of the Corporation.

B. Legal/Disciplinary History.

Please identify whether any of the foregoing persons have, in the last five years, been the subject of:

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);

None.

2. The entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, or banking activities;

None.

3. A finding or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, or

a state securities regulator of a violation of federal or state securities or commodities law, which finding or judgment has not been reversed, suspended, or vacated;

None.

4. The entry of an order by a self-regulatory organization that permanently or temporarily barred suspended or otherwise limited such person's involvement in any type of business or securities activities.

None.

C. Beneficial Shareholders.

Provide a list of the name, address and shareholdings or the percentage of shares owned by all persons beneficially owning more than ten percent (10%) of any class of the issuer's equity securities. If any of the beneficial shareholders are corporate shareholders, provide the name and address of the person(s) owning or controlling such corporate shareholders and the resident agents of the corporate shareholders.

<u>Name</u>	<u>Address</u>	<u>No. of Shares</u>	<u>%</u>
Bernard Findley (1)	9 Lovell's Lane Newtown, CT 06470	10,000,000	3.9
Frank Brady	245 Highland Avenue 203-149 Atlanta, GA 30307	99,583,860	39.2

- (1) Bernard Findley is currently an officer and director. These shares are held in the name of the following trust, which Mr. Findley controls as its trustee: Consolidated 2012 TR. Accordingly, Mr. Findley is deemed to be the beneficial owner of shares held in the name of the trust. Bernard Findley also owns 100% of Preferred Stock A which is convertible into 500,423,200 common shares and Preferred Stock B which has voting control over the corporation.
- (2) Frank Brady is currently our Chief Executive Officer. These shares are held in the name of the following corporation 300 Capital, LLC, which Mr. Brady controls as its Managing Member: 300 Capital, LLC. Accordingly, Mr. Brady is deemed to be the beneficial owner of shares held in the name of the Corporation.

12. Third Party Providers

A. Legal Counsel

Lance Brunson
Brunson, Chandler, and Jones, PLLC
175 South Main Street
Suite 1410
Salt Lake City, UT 84111
801-303-5737
lance@bcjlaw.com

B. Accountant or Auditor

C. Investor Relations Consultant

D. Other Advisor

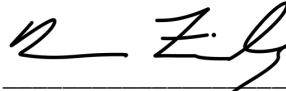
13. Issuer Certification

I, Bernard Findley, certify that:

1. I have reviewed this Information Statement of Life's Time Capsule Services, Inc. f/k/a Hyperera, Inc.;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all

material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

Life's Time Capsule Services, Inc.
f/k/a Hyperera, Inc.



Date: November 15th, 2017
Bernard Findley - Chairman

EXHIBITS

The following documents are attached hereto as exhibits and are incorporated herein.

ATTACHMENT

DESCRIPTION

- | | |
|----|--|
| A. | Financial Statements for the Period Ending September 30, 2017. |
|----|--|

**LIFE'S TIME CAPSULE
FINANCIAL STATEMENTS**

CONTENTS:

Balance Sheet as of September 30, 2017

Statement of Operations for the period from January 1, 2017 to September 30, 2017

Notes to the Financial Statements

Life's Time Capsule Services, Inc-Life's Time Capsule, LLC

Balance Sheet

11/16/17

As of September 30, 2017

Accrual Basis

	Mar 31, 17	Jun 30, 17	Sep 30, 17
ASSETS			
Current Assets			
Checking/Savings	10	10	39
Other Current Assets			
Other Receivable	38,717	28,684	17,915
Prepaid Expense '	0	2,500	1,000
Total Other Current Assets	38,717	31,184	18,915
Total Current Assets	38,727	31,194	18,955
Other Assets			
Goodwill - CPU LLC	42,423	0	0
Total Other Assets	42,423	0	0
TOTAL ASSETS	81,150	31,194	18,955
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	230,935	309,062	311,705
Total Accounts Payable	230,935	309,062	311,705
Other Current Liabilities			
Accrued Expenses	978	1,093	0
Accrued Interest	9,879	13,744	17,609
Accrued Payroll	62,500	125,000	187,500
Accrued Payroll Taxes	9,375	18,750	28,125
Deferred Revenue - Prepaid	6,319	6,319	6,319
S/T Note Payable -NON-Affiliate	20,000	74,000	81,000
Total Other Current Liabilities	109,051	238,906	320,553
Total Current Liabilities	339,987	547,968	632,258
Long Term Liabilities			
LT Note Payable			
LT Note Payable- Affiliate	76,838	76,838	76,838
LT Note Payable- NON-Affiliate	96,323	35,323	35,323
LT Note Payable - Convertible	0	4,000	4,000
Total LT Note Payable	173,161	116,161	116,161
Total Long Term Liabilities	173,161	116,161	116,161

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Life's Time Capsule Services, Inc-Life's Time Capsule, LLC

Balance Sheet

11/16/17

As of September 30, 2017

Accrual Basis

	Mar 31, 17	Jun 30, 17	Sep 30, 17
Total Liabilities	513,147	664,128	748,419
Equity			
Common Stock Par \$0.001 A-1B	-36,289	12,467	12,717
Members Equity	-756,428	-756,428	-756,428
Paid In Capital	545,022	351,822	606,572
Pref. Stock A Par \$0.001- A10M	0	10,000	10,000
Pref. Stock B Par \$0.001-A10M V	0	10,000	10,000
Pref. Stock C Par \$0.001 -A80M	0	80,000	80,000
Net Income	-184,303	-340,796	-692,326
Total Equity	-431,997	-632,934	-729,464
TOTAL LIABILITIES & EQUITY	81,150	31,194	18,955

Life's Time Capsule Services, Inc-Life's Time Capsule, LLC

Profit & Loss

January through September 2017

11/16/17

Accrual Basis

	Jan - Mar 17	Apr - Jun 17	Jul - Sep 17	TOTAL
Ordinary Income/Expense				
Expense				
Accounting Fees	8,908	30,690	6,242	45,840
Automobile Expense	0	0	68	68
Bank Service Charges	813	370	350	1,533
Catalog Expense	68,361	0	-68,361	0
Communication Expense	42	0	0	42
Computer and Internet Exp.	4,371	16,229	3,542	24,141
Consulting Fee	0	10,000	255,000	265,000
Dues & Subscriptions	700	0	0	700
Education Expense	159	0	0	159
Legal Expense	20,246	7,818	22,182	50,246
Meals and Entertainment	7	0	461	467
Merchant Account Fees	59	0	0	59
Misc. Expense	-10	0	-25	-35
Office Expense	216	0	0	216
Payroll Expenses	71,875	71,875	71,875	215,625
Professional Fees '	1,200	24,000	50,000	75,200
Rent Expense	0	1,200	1,200	2,400
Stock Services	3,625	5,050	5,700	14,375
Travel Expense	0	418	0	418
Total Expense	180,571	167,650	348,232	696,453
Net Ordinary Income	-180,571	-167,650	-348,232	-696,453
Other Income/Expense				
Other Income				
Other Income	0	0	568	568
Total Other Income	0	0	568	568
Other Expense				
Gain <Loss> on Equity Trans.	0	-15,021	0	-15,021
Interest Expense	3,732	3,865	3,865	11,462
Total Other Expense	3,732	-11,156	3,865	-3,559
Net Other Income	-3,732	11,156	-3,297	4,127
Net Income	<u>-184,303</u>	<u>-156,493</u>	<u>-351,529</u>	<u>-692,326</u>

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11/16/17

Life's Time Capsule Services, Inc-Life's Time Capsule, LLC
Statement of Cash Flows
January through September 2017

	Jan - Sep 17
OPERATING ACTIVITIES	
Net Income	-692,326
Adjustments to reconcile Net Income to net cash provided by operations:	
Net cash provided by Operating Activities	-224,851
INVESTING ACTIVITIES	
Goodwill - CPU LLC	42,323
Net cash provided by Investing Activities	42,323
FINANCING ACTIVITIES	182,556
Net cash increase for period	28
Cash at beginning of period	12
Cash at end of period	<u>39</u>

NOTES TO FINANCIAL STATEMENTS

Note 1. Organization, History and Business

Hyperera, Inc. (“the Company”) was incorporated in Nevada on July 12, 2010.

Note 2. Summary of Significant Accounting Policies

Revenue Recognition

Revenue is derived from contracts with our consumers. Revenue is recognized in accordance with ASC 605. As such, the Company identifies performance obligations and recognizes revenue over the period through which the Company satisfies these obligations. Any contracts that by nature cannot be broken down by specific performance criteria will recognize revenue on a straight-line basis over the contractual term of period of the contract.

Accounts Receivable

Accounts receivable is reported at the customers’ outstanding balances, less any allowance for doubtful accounts. Interest is not accrued on overdue accounts receivable.

Allowance for Doubtful Accounts

An allowance for doubtful accounts on accounts receivable is charged to operations in amounts sufficient to maintain the allowance for uncollectible accounts at a level management believes is adequate to cover any probable losses. Management determines the adequacy of the allowance based on historical write-off percentages and information collected from individual customers. Accounts receivable are charged off against the allowance when collectability is determined to be permanently impaired.

Stock Based Compensation

When applicable, the Company will account for stock-based payments to employees in accordance with ASC 718, “Stock Compensation” (“ASC 718”). Stock-based payments to employees include grants of stock, grants of stock options and issuance of warrants that are recognized in the consolidated statement of operations based on their fair values at the date of grant.

The Company accounts for stock-based payments to non-employees in accordance with ASC 505-50, “Equity-Based Payments to Non-Employees.” Stock-based payments to non-employees include grants of stock, grants of stock options and issuances of warrants that are recognized in the consolidated statement of operations based on the value of the vested portion of the award over the requisite service period as measured at its then-current fair value as of each financial reporting date.

The Company calculates the fair value of option grants and warrant issuances utilizing the Binomial pricing model. The amount of stock-based compensation recognized during a period is based on the value of the portion of the awards that are ultimately expected to vest. ASC 718 requires forfeitures to be estimated at the time stock options are granted and warrants are issued to employees and non-employees, and revised, if necessary, in subsequent periods if actual forfeitures differ from those estimates. The term “forfeitures” is distinct from “cancellations” or “expirations” and represents only the unvested portion of the surrendered stock option or warrant. The Company estimates forfeiture rates for all unvested awards when calculating the expense for the period. In estimating the forfeiture rate, the Company monitors both stock option and warrant exercises as well as employee termination patterns. The resulting stock-based compensation expense for both employee and non-employee awards is generally recognized on a straight-line basis over the period in which the Company expects to receive the benefit, which is generally the vesting period.

Loss per Share

The Company reports earnings (loss) per share in accordance with ASC Topic 260-10, “Earnings per Share.” Basic earnings (loss) per share is computed by dividing income (loss) available to common shareholders by the weighted average number of common shares available. Diluted earnings (loss) per share is computed similar to basic earnings (loss) per share except that the denominator is increased to include the number of additional common shares that would have been outstanding if the potential common shares had been issued and if the additional common shares were dilutive. Diluted earnings (loss) per share has not been presented since there are no dilutive securities.

Cash and Cash Equivalents

For purpose of the statements of cash flows, the Company considers cash and cash equivalents to include all stable, highly liquid investments with maturities of three months or less.

Concentration of Credit Risk

The Company primarily transacts its business with one financial institution. The amount on deposit in that one institution may from time to time exceed the federally-insured limit.

Depreciation

Equipment is stated at cost less accumulated depreciation. Major improvements are capitalized while minor replacements, maintenance and repairs are charged to current operations. Depreciation is computed by applying the straight-line method over the estimated useful lives, which are generally three to five years.

Use of Estimates

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

Business segments

ASC 280, “*Segment Reporting*” requires use of the “*management approach*” model for segment reporting. The management approach model is based on the way a company’s management organizes segments within the company for making operating decisions and assessing performance. The Company determined it has one operating segment as of September 30, 2017.

Income Taxes

The Company accounts for its income taxes under the provisions of ASC Topic 740, "Income Taxes." The method of accounting for income taxes under ASC 740 is an asset and liability method. The asset and liability method requires the recognition of deferred tax liabilities and assets for the expected future tax consequences of temporary differences between tax bases and financial reporting bases of other assets and liabilities.

Recent Accounting Pronouncements

The Company continually assesses any new accounting pronouncements to determine their applicability to the Company. Where it is determined that a new accounting pronouncement affects the Company's financial reporting, the Company undertakes a study to determine the consequence of the change to its financial statements and assures that there are proper controls in place to ascertain that the Company's financials properly reflect the change. The Company currently does not have any recent accounting pronouncements that they are studying and feel may be applicable.

Note 3. Income Taxes

Deferred income tax assets and liabilities are computed annually for differences between financial statement and tax bases of assets and liabilities that will result in taxable or deductible amounts in the future based on enacted tax laws and rates applicable to the periods in which the differences are expected to affect taxable income. Valuation allowances are established when necessary to reduce deferred tax assets to the amount expected to be realized. Income tax expense is the tax payable or refundable for the period plus or minus the change during the period in deferred tax assets and liabilities.

The effective tax rate on the net loss before income taxes differs from the U.S. statutory rate as follows:

09/30/17

U.S statutory rate	34.00%
Less valuation allowance	(34.00)%
Effective tax rate	0.00%

The significant components of deferred tax assets and liabilities are as follows:

09/30/17

Deferred tax assets

Net operating losses	\$	(692,326)
Deferred tax liability		
Net deferred tax assets		(692,326)
Less valuation allowance		692,326
Deferred tax asset - net valuation allowance	\$	_____ -

On an interim basis, the Company has a net operating loss carryover of approximately \$3692,326 available to offset future income for income tax reporting purposes, which will expire in various years through 2036, if not previously utilized. However, the Company's ability to use the carryover net operating loss may be substantially limited or eliminated pursuant to Internal Revenue Code Section 382.

The Company adopted the provisions of ASC 740-10-50, formerly FIN 48, and "Accounting for Uncertainty in Income Taxes." The Company had no material unrecognized income tax assets or liabilities as of September 30, 2017.

The Company's policy regarding income tax interest and penalties is to expense those items as general and administrative expense but to identify them for tax purposes. During the period ending September 30, 2017 there were no income tax, or related interest and penalty items in the income statement, or liabilities on the balance sheet. The Company files income tax returns in the U.S. federal jurisdiction and Nevada state jurisdiction. We are not currently involved in any income tax examinations.

Note 4. Related Party Transactions

The Company owes the Chairman, Bernard Findley ("Findley"), \$531.80 for expenses paid by Findley on behalf of the Company and the Company owes the CEO, Frank H. Brady III ("Brady"), \$14,09.11 for expenses paid by Brady on behalf of the Company. The Company also has an unsecured Note Payable due to Brady totaling \$76,838 with a two year maturity at 8% interest.

Note 5. Stockholders' Equity

Common Stock

The holders of the Company's common stock are entitled to one vote per share of common stock held.

The Holders of Preferred Stock A are entitled to vote as if the Preferred Stock A was converted into common stock resulting in one vote per share of converted common stock. The Holders of Preferred Stock B have super voting rights and are entitled to 100 votes for one share of Preferred Stock B.

As of September 30, 2017, the Company has 254,346,920 common shares issued and outstanding.

Note 6. Commitments and Contingencies

Commitments:

The Company currently has \$4,000 of long-term convertible note payables as of our balance sheet date.

Contingencies:

None as of our balance sheet date.

Note 7. Net Income (Loss) Per Share

The following table sets forth the information used to compute basic and diluted net income per share attributable to Hyperera, Inc. for the period ending June 30, 2017.

09/30/2017

Net Loss	<u>\$(692,326)</u>
Weighted-average common shares outstanding basic:	
Weighted-average common stock	254,346,920
Equivalents	
Stock options	0
Warrants	0
Convertible Notes	0
Weighted-average common shares Outstanding-Diluted	<u>254,346,920</u>

Note 8. Notes Payable

Notes payable consist of the following for the periods ended: 09/30/2017

Working capital notes with no stated interest rate. Note is payable on demand.	\$ 0
Total Notes Payable	197,161
Less Current Portion	<u>81,000</u>
Long-Term Notes Payable	<u>\$ 116,161</u>

Note 9. Going Concern

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. Currently, the Company has no operating history and has incurred operating losses, and as of the period ending June 30, 2017 the Company had a working capital deficit and an accumulated deficit.

These factors raise substantial doubt about the Company's ability to continue as a going concern. Management believes that the Company's capital requirements will depend on many factors including the success of the Company's development efforts and its efforts to raise capital. Management also believes the Company needs to raise additional capital for working capital purposes. There is no assurance that such financing will be available in the future. The conditions described above raise substantial doubt about our ability to continue as a going concern. The financial statements of the Company do not include any adjustments relating to the recoverability and classification of recorded assets, or the amounts and classifications of liabilities that might be necessary should the Company be unable to continue as a going concern.

Note 10. Subsequent Events

None.