



6. That to the best of your Applicant's knowledge and belief, the said Scott W. Hatfield, CPA and the firm of S. W. Hatfield CPA are disinterested persons within the meaning of 11 U.S.C. §327(a), and represent no interest adverse to this estate, except as noted herein. An Affidavit of Auditor is attached hereto as required under Bankruptcy Rule 2014.

7. SCOTT W. HATFIELD, CPA and the firm of S.W. HATFIELD, CPA have considerable experience in rendering independent auditing services in matters regarding the S.E.C. and are well qualified to perform the services required by the Debtor relating to S.E.C. matters. SCOTT W. HATFIELD and the firm of S.W. HATFIELD, CPA have completed independent audits of the Debtor's books and records for previous pre-petition reporting periods. SCOTT W. HATFIELD, CPA and the firm of S.W. HATFIELD, CPA have no outstanding unpaid pre-petition fees for professional services rendered.

8. Said SCOTT W. HATFIELD, CPA and the firm of S.W. HATFIELD, CPA have agreed to be compensated in accordance with 11 U.S.C. § 330.

9. SCOTT W. HATFIELD, CPA. shall charge \$200.00 per hour for representation in connection with independent audit, plus reimbursement of actual and necessary costs, including travel expenses, billable as work progresses on a weekly basis and payable within fifteen (15) days.

10. The Debtor requests that the Court enter an Order allowing payment of the Auditor's invoices as rendered in order that the audit be timely completed to comply with the requirements of the SEC. The auditor's invoices must be paid when rendered so that the auditor remains "independent".

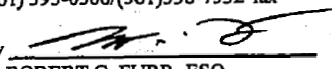
WHEREFORE, the Debtor moves that this Court consider the Application and enter an Order authorizing the employment of SCOTT W. HATFIELD, CPA and the firm of S.W. HATFIELD,

CPA as an independent auditor to review the Debtor's books and records in accordance with SEC requirements, on a general retainer basis at the hourly rate of \$200.00 per hour plus reimbursement for actual and necessary costs, including travel, allow the Debtor to pay the invoices rendered by the auditor upon receipt, and for such other and further relief as this court deems just and proper.

I HEREBY CERTIFY that a true and correct copy of the foregoing was sent via U.S. Mail this 21 day of January, 2005 to all parties listed on the attached matrix.

I HEREBY CERTIFY that I am admitted to the Bar of the United States District Court for the Southern District of Florida and I am in compliance with the additional qualifications to practice in this Court set forth in Local Rule 2090-1(A).

FURR AND COHEN, P.A.  
Attorney for Debtor  
2255 Glades Road  
One Boca Place, Suite 337W  
Boca Raton, FL 33431  
(561) 395-0500/(561)338-7532-fax

By   
ROBERT C. FURR, ESQ.  
Florida Bar No. 210854  
EMAIL [rfurr@furrcohen.com](mailto:rfurr@furrcohen.com)

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF FLORIDA

IN RE:

EPICUS COMMUNICATIONS  
GROUP, INC.,  
Debtor.

CASE NO. 04-34915-BKC-PGH  
CHAPTER 11

**AFFIDAVIT OF AUDITOR**

(S. W. HATFIELD, CPA through it's principal, SCOTT W. HATFIELD, CPA)

STATE OF TEXAS

COUNTY OF DALLAS

Scott W. Hatfield, CPA, being duly sworn, upon his oath deposes and says:

1. Affiant is the sole principal of the Registered Certified Public Accounting firm of S. W. Hatfield, CPA located at 9002 Green Oaks Circle, 2<sup>nd</sup> Floor, Dallas, TX 75243 and P.O. Box 820395, Dallas, TX 75382, and is authorized to make and execute this Affidavit on behalf of S. W. Hatfield, CPA.


2. Affiant makes this Affidavit in support of the Application by the Debtor-In-Possession to employ an Auditor to review and/or audit the Debtor's financial statements, as supported by the Debtor's books and records in accordance with the requirements of the U.S. Securities and Exchange Commission and Statement of Auditing Standards No. 71 and/or generally accepted auditing standards as established by the Public Company Accounting Oversight Board.

3. Scott W. Hatfield, CPA would act as an independent auditor to make an SEC required review of the consolidated balance sheets and financial statements of Epicus Communications Group, Inc. and Subsidiaries of August 31, 2004, November 30, 2004, and February 28, 2005 and the related consolidated statements of operations and comprehensive income (loss) and cash flows for the respective quarter and year-to-date periods then ending, in accordance with the requirements of the U.S. Securities and Exchange Commission ("SEC") and Statement of Auditing Standards No.

71. Additionally, pursuant to the requirements of the '34 Act, the Auditor would audit and issue an audit opinion on the consolidated balance sheet, consolidated statement of operations, changes in stockholders' equity and consolidated statement of cash flows for Epicus Communications Group, Inc. and Subsidiaries as of and for the year ending May 31, 2005.

4. Scott W. Hatfield, CPA and the Registered Certified Public Accounting firm of S. W. Hatfield, CPA have performed audits and/or reviews of the Debtor's financial statements as supported by the Debtor's books and records pre-petition. According to the records of S. W. Hatfield, CPA, there are no outstanding pre-petition fees due to the firm. Otherwise, neither Scott W. Hatfield, CPA nor the Registered Certified Public Accounting firm of S. W. Hatfield, CPA, nor any partner or associate thereof, has any connection with the Debtor or any other party in interest and their respective attorneys and accountants and represents no interest adverse to the Debtor.

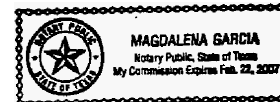
AFFIANT FURTHER SAYETH NAUGHT.

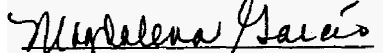
  
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Scott W. Hatfield, CPA  
S. W. Hatfield, CPA  
P.O. Box 820395  
Dallas, TX 75382-0395  
(214)342-9635/ (214)342-9601 fax  
E-mail: SWHCPA@aol.com

STATE OF TEXAS

COUNTY OF DALLAS

The foregoing instrument was acknowledged before me this 18<sup>th</sup> day of January, 2005 by Scott W. Hatfield, who is personally known to me or who has produced TXDL as identification and who did/did not take an oath.



  
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MAGDALENA GARCIA  
NOTARY PUBLIC  
My Commission Expires: 2-22-07