

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
WEST PALM BEACH DIVISION
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IN RE:

EPICUS COMMUNICATIONS GROUP
INC., and EPICUS, INC.,

COMMISSION
CLERK
CASE NO. 04-34915-BK-PGH
CHAPTER 11
Jointly Administered

Debtors.

**ORDER (I) APPROVING DISCLOSURE STATEMENT, AS MODIFIED;
(II) SETTING HEARING ON CONFIRMATION OF PLAN;
(III) SETTING HEARING ON FEE APPLICATIONS;
(IV) SETTING VARIOUS DEADLINES; AND
(V) DESCRIBING PLAN PROPONENT'S OBLIGATIONS**

CONFIRMATION HEARING AND HEARING ON FEE APPLICATIONS

SEPTEMBER 30, 2005 at 10:00 A.m.

LOCATION:

United States Bankruptcy Court
Forum Building Complex, 8th Floor, 1675 Palm Beach Lakes Boulevard
West Palm Beach, Florida 33401

PROPONENT'S DEADLINE FOR SERVING THIS ORDER,
DISCLOSURE STATEMENT, PLAN, AND BALLOT:

AUGUST 19, 2005 (40 days before Confirmation Hearing)

DEADLINE FOR OBJECTIONS TO CLAIMS:

AUGUST 19, 2005 (40 days from shortened Claims Bar Date pursuant to CP# 45)

DEADLINE FOR FEE APPLICATIONS:

SEPTEMBER 9, 2005 (20 days before Confirmation Hearing)

PROPONENT'S DEADLINE FOR SERVING NOTICE OF FEE APPLICATIONS:

SEPTEMBER 15, 2005 (15 days before Confirmation Hearing)

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DOCUMENT NUMBER - DATE

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FPSC-COMMISSION CLERK

DEADLINE FOR OBJECTIONS TO CONFIRMATION:

SEPTEMBER 20, 2005 (10 days before Confirmation Hearing)

DEADLINE FOR FILING BALLOTS ACCEPTING OR REJECTING PLAN:

SEPTEMBER 20, 2005 (10 days before Confirmation Hearing)

PROPONENT'S DEADLINE FOR FILING
PROPONENT'S REPORT AND CONFIRMATION AFFIDAVIT:

SEPTEMBER 27, 2005 (3 business days before Confirmation Hearing)

The Court conducted hearings on July 1 and July 22, 2005 to consider approval of the Amended Disclosure Statement filed by Epicus Communications Group, Inc. and Epicus, Inc., the Debtors (the "Plan Proponent"). The Court finds that the Disclosure Statement (as amended, if amendments were announced by the Plan Proponent or required by the Court at the hearing) contains "adequate information" regarding the Plan in accordance with 11 U.S.C. §1125(a). Therefore, pursuant to 11 U.S.C. §1125(b) and Rule 3017(b), FRBP, the Disclosure Statement is approved.

THE DEBTORS' FIRST AMENDED JOINT PLAN OR REORGANIZATION, IF CONFIRMED, PROVIDES FOR RELEASES OF CERTAIN ENTITLED AND INJUNCTIONS AS SET FORTH IN SECTIONS 5.14, 5.20, 5.21, 11.04, 11.05, 11.06, 11.07 AND 11.09(c) OF THE PLAN.

This Order sets a hearing to consider confirmation of the Plan ("Confirmation Hearing"), a hearing on fee applications and sets forth the deadlines and requirements relating to confirmation provided in the Bankruptcy Code, Federal Rules of Bankruptcy Procedure and Local Rules of this Court.

1. HEARING TO CONSIDER CONFIRMATION OF PLAN

The Court has set a hearing to consider confirmation of the Plan for the date and time indicated above as "CONFIRMATION HEARING". The Confirmation Hearing may be continued to a future date by notice given in open Court at the Confirmation Hearing.

2. DEADLINE FOR FILING AND HEARING ON FEE APPLICATIONS

The last day for filing and serving fee applications is indicated above as "DEADLINE FOR FEE APPLICATIONS". All prospective applicants for compensation, including attorneys, accountants and other professionals, shall file applications which include actual time and costs, plus an estimate of additional time and costs to be incurred through confirmation. At or prior to confirmation, applicants must file a supplement with documentation supporting the estimated time and costs. Fee applications shall be timely filed with the Court and served (with all exhibits, including documentation of estimated time) on (i) the Debtors; (ii) the Plan Proponent (if other than the Debtors); (iii) all Committees that have been appointed; (iv) any Chapter 11 Trustee or Examiner that has been appointed; and (v) the U.S. trustee.

Fee applications will be set for hearing together with the confirmation hearing. The Plan Proponent shall serve notice of all fee applications pursuant to Paragraph 6 below.

3. DEADLINE FOR OBJECTIONS TO CONFIRMATION

The last day for filing and serving objections to confirmation of the Plan is indicated above as "DEADLINE FOR OBJECTIONS TO CONFIRMATION". Objections to confirmation shall be filed with the Court and served on (i) the Debtors; (ii) the Plan Proponent (if other than the Debtors); (iii) all Committees that have been appointed; (iv) any Chapter 11 Trustee or Examiner that has been appointed; and (v) the U.S. trustee.

4. DEADLINE FOR FILING BALLOTS ACCEPTING OR REJECTING PLAN

The last day for filing a ballot accepting or rejecting the Plan is indicated above as "DEADLINE FOR FILING BALLOTS ACCEPTING OR REJECTING PLAN". All parties entitled to vote should receive a ballot from the Plan Proponent by mail pursuant to Paragraph 6(A) of this Order. If you receive a ballot but your entire claim has been objected to, you will not have the right to vote until the objection is resolved, unless you request an order under Bankruptcy Rule 3018(a) temporarily allowing your claim for voting purposes.

5. DEADLINE FOR OBJECTIONS TO CLAIMS

Pursuant to Local Rule 3007-1(B), the last day for filing and serving objections to claims is indicated above as "DEADLINE FOR OBJECTIONS TO CLAIMS". All objections to claims must be filed before this date unless the deadline is extended by further order.

6. PLAN PROPONENT'S OBLIGATIONS

(A) On or before the date indicated above as "PROPONENT'S DEADLINE FOR SERVING THIS ORDER, DISCLOSURE STATEMENT, PLAN, AND BALLOT" the Plan Proponent shall serve a copy of this order, the approved disclosure statement (with all amendments, if amendments were announced by the plan proponent or required by the court at the disclosure hearing), and the plan on all creditors, all equity security holders, and all other parties in interest, as required by the Bankruptcy Rules (including those entities as described in Bankruptcy Rule 3017(f)) and the Local Rules, including those listed on a "Master Service List" required to be filed pursuant to Local Rules 2002-1(K). At the time of serving this order, the Local Form "Ballot", customized as required by Local Rule 3018-1 shall be served on all creditors and equity security holders entitled to vote on the plan.

(B) On or before the date indicated above as "PROPONENT'S DEADLINE FOR SERVING NOTICE OF FEE APPLICATIONS," the Plan Proponent shall serve a Notice of Hearing of all fee applications, identifying each applicant and the amounts requested. The Notice shall be served on all creditors, all equity security holders, and all other parties in interest as required by the Bankruptcy and Local Rules, including those listed on a "Master Service List" required to be filed pursuant to Local Rules 2002-1(K).

(C) On or before 5:00 p.m. on the date indicated above as "PROPONENT'S DEADLINE FOR FILING PROPONENT'S REPORT AND CONFIRMATION AFFIDAVIT," the Plan Proponent shall file with the Court and deliver a copy to the U.S. trustee the local form "Certificate of Proponent of Plan on Acceptance of Plan, Report on Amount to be Deposited, Certificate of Amount Deposited and Payment of Fees," and the local form "Confirmation Affidavit". The Confirmation Affidavit shall set forth the facts upon which the Plan Proponent relies to establish that each of the requirements of 11 U.S.C. § 1129 are satisfied. The Confirmation Affidavit should be prepared so that by reading it, the Court can easily understand the significant terms of the Plan and other material facts relating to confirmation of the Plan. The individual executing the Confirmation Affidavit shall be present at the Confirmation Hearing.

If the Plan Proponent does not timely comply with any of the requirements of this Order, the Court may impose sanctions at the Confirmation Hearing without further notice including dismissal, conversion of the case to Chapter 7, or the striking of the Plan. The Court will also consider dismissal or conversion at the Confirmation Hearing at the request of any party or on the Court's own

motion.

AUG 12 2005

ORDERED in the Southern District of Florida on _____

PAUL G. HYMAN

PAUL G. HYMAN
United States Bankruptcy Judge

Copies to:

Alvin S. Goldstein, Esquire
Furr and Cohen, P.A.
One Boca Place, Suite 337W
2255 Glades Road
Boca Raton, FL 33431

Heidi Feinman, Esquire
Office of Asst. U.S. Trustee
51 S.W. 1 Avenue
Room 1204
Miami, Florida 33130

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GENOVESE
JOBLOVE &
BATTISTA
PA
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TO: CREDITORS HOLDING GENERAL UNSECURED CLAIMS IN EPICUS, INC.

July 22, 2005

Re: Epicus, Inc. and Epicus Communications Group, Inc.; Case Nos. 04-34916-BKC-PGH and 04-34915 -BKC-PGH

Dear Creditor:

This firm represents the Official Committee of Unsecured Creditors (the "Committee") for Epicus, Inc. ("Epicus"). The Committee has worked with Epicus and the NIR Group, LLC to negotiate what the Committee believes is a favorable treatment to holders of general unsecured creditors in Epicus.

As set forth in the attached Joint Plan of Reorganization (the "Plan"), specifically Article 4.09 of the Plan, holders of general unsecured claims in Epicus are to receive their pro rata share of (a) \$200,000 and (b) 7.5% of the newly authorized capital stock of Reorganized Epicus Communications. In addition, holders of general unsecured claims in Epicus are to be the beneficiaries of all net recoveries from lawsuits which the Plan Trustee will seek to pursue under the Plan (see Article V of the Disclosure Statement for a description of the causes of action the Plan Trustee may bring).

The Committee believes that the Plan is the best alternative for holders of general unsecured claims in Epicus to realize a distribution on their claims. Article VII of the Disclosure Statement describes the probable outcome if the Plan is not confirmed and the case converts to a liquidation proceeding. As such, the Committee strongly urges your support for the Plan. Thus, please fill out the enclosed ballot, indicate your acceptance to the Plan, and return the ballot to the address indicated therein.

Thank you for your consideration,



Glenn D. Moses, Esq.

Counsel to the Official Committee of Unsecured
Creditors for Epicus, Inc.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
WEST PALM BEACH DIVISION
www.flsb.uscourts.gov

IN RE:

EPICUS COMMUNICATIONS
GROUP INC.

EPICUS, INC.,

Debtors.

CASE NO. 04-34915-BKC-PGH

CASE NO. 04-34916-BKC-PGH
CHAPTER 11

Jointly Administered

**DEBTORS' FIRST AMENDED JOINT PLAN OF REORGANIZATION
UNDER CHAPTER 11 OF THE BANKRUPTCY CODE**

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA

-----X
In re : Case No. 04-34915-BKC-PGH
: :
EPICUS COMMUNICATIONS :
GROUP, INC., et al., : Chapter 11
: (Jointly Administered)
: :
Debtors. :
-----X

**DEBTORS' JOINT PLAN OF REORGANIZATION
UNDER CHAPTER 11 OF THE BANKRUPTCY CODE**

Epicus Communications Group, Inc. and Epicus, Inc., as debtors and debtors in possession, propose the following joint plan of reorganization under section 1121(a) of title 11 of the United States Code:

ARTICLE I

DEFINITIONS AND CONSTRUCTION OF TERMS

Definitions. As used herein, the following terms have the respective meanings specified below:

1.01 Access Provider means an entity providing telecommunications services to the Debtors pursuant to an executory contract or a tariff filed by such entity with the Federal Communications Commission or a relevant state commission.

1.02 Administrative Expense Claim means any right to payment constituting a cost or expense of administration of any of the Chapter 11 Cases under sections 503(b) and 507(a)(1) of the Bankruptcy Code, including, without limitation, any actual and necessary costs and expenses of preserving the estates of the Debtors, any actual and necessary costs and expenses of operating the businesses of the Debtors, any indebtedness or obligations incurred or assumed by the Debtors in Possession in connection with the conduct of their businesses, including, without limitation, for the acquisition or lease of property or an interest in property or the rendition of services, all compensation and reimbursement of expenses to the extent Allowed by the Bankruptcy Court under section 330 or 503 of the Bankruptcy Code. Any fees or charges assessed against the estates of the Debtors under section 1930 of chapter 123 of title 28 of the United States Code shall be excluded from the definition of Administrative Expense Claim and shall be paid in accordance with Section 14.05 of the Plan.

1.03 Allowed means, with reference to any Claim against the Debtors, (i) any Claim that has been listed by the Debtors in their Schedules, as such Schedules may be amended by the Debtors from time to time in accordance with Bankruptcy Rule 1009, as liquidated in amount and not disputed or contingent and for which no contrary proof of claim has been filed, (ii) any Claim allowed hereunder, (iii) any Claim that is not Disputed, (iv) any Claim that is compromised, settled, or otherwise resolved pursuant to the authority granted to the Plan Trustee or Reorganized Epicus Communications pursuant to a Final Order of the Bankruptcy Court or under the Plan, or (v) any Claim that, if Disputed, has been Allowed by Final Order; *provided, however*, that Claims allowed solely for the purpose of voting to accept or reject the Plan pursuant to an order of the Bankruptcy Court shall not be considered "Allowed Claims" hereunder. Unless otherwise specified herein or by order of the Bankruptcy Court, "Allowed Administrative Expense Claim" or "Allowed Claim" shall not, for any purpose under the Plan, include interest on such Administrative Expense Claim or Claim from and after the Commencement Date.

1.04 Aptek means Aptek, Inc. and/or Aptek Communication Products, as applicable.

1.05 Assumed Executory Contracts and Leases shall mean those executory contracts and leases that are to be assumed by Epicus and assigned to Reorganized Epicus Communications as provided for in Section 5.01 and Article IX of the Plan.

1.06 Avoidance Actions means the Causes of Action, and any other avoidance or equitable subordination or recovery actions under sections 105, 502(d), 510, 542 through 551, and 553 of the Bankruptcy Code, excepting any Causes of Action or any other avoidance or equitable subordination or recovery action under sections 105, 502(d), 510, 542 through 551, and 553 of the Bankruptcy Code that the Debtors and/or Debtors in Possession may claim or assert against The NIR Group, BellSouth, the Haryman Parties which have been released pursuant to the Plan.

1.07 Ballot means the form distributed to each holder of an impaired Claim that is entitled to vote to accept or reject the Plan on which is to be indicated (i) acceptance or rejection of the Plan.

1.08 Bankruptcy Code means title 11 of the United States Code, as amended from time to time, as applicable to the Chapter 11 Cases.

1.09 Bankruptcy Court means the United States Bankruptcy Court for the Southern District of Florida having jurisdiction over the Chapter 11 Cases.

1.10 Bankruptcy Rules means the Federal Rules of Bankruptcy Procedure as promulgated by the United States Supreme Court under section 2075 of title 28 of the United States Code, and any Local Rules of the Bankruptcy Court.

1.11 BellSouth means BellSouth Telecommunications, Inc.

1.12 BellSouth Cure Claim means BellSouth's Claim in the amount of \$1,929,356.96 as of the Petition Date.

1.13 Benefit Plans means those plans offered by Epicus for the benefit of its employees, including but not limited to, pension plans, health insurance plans, workers' compensation plans, profit sharing plans, stock bonus plans or any other employee benefit plans, severance benefit plans, earned but unpaid salary plans, accrued but unpaid vacation day plans, accrued but unpaid medical and dental expense plans and other accrued welfare benefit, compensation, or retiree medical plans.

1.14 Business Day means any day other than a Saturday, Sunday, or any other day on which commercial banks in Miami, Florida are required or authorized to close by law or executive order.

1.15 Cash means legal tender of the United States of America.

1.16 Causes of Action means, without limitation, any and all actions, causes of action, controversies, liabilities, obligations, rights, suits, damages, judgments, Claims, and demands whatsoever, whether known or unknown, reduced to judgment, liquidated or unliquidated, fixed or contingent, matured or unmatured, disputed or undisputed, secured or unsecured, assertable directly or derivatively, existing or hereafter arising, in law, equity, or otherwise, based in whole or in part upon any act or omission or other event occurring prior to the Commencement Date or during the course of the Chapter 11 Cases, including through the Effective Date.

1.17 Chapter 11 Cases means the two cases under chapter 11 of the Bankruptcy Code commenced by the Debtors styled *In re Epicus Communications Group, Inc.*, Chapter 11 Case No. 04-34915-BKC-PGH and *In re Epicus*, Chapter 11 Case No. 04-34916-BKC-PGH which are currently pending in the Bankruptcy Court.

1.18 Claim shall have the meaning set forth in section 101 of the Bankruptcy Code.

1.19 Class means a category of holders of Claims or Equity Interests as set forth in Article III of the Plan.

1.20 Collateral means any property or interest in property of the estate of the Debtor subject to a Lien to secure the payment or performance of a Claim, which Lien is not subject to avoidance or otherwise invalid under the Bankruptcy Code or applicable state law.

1.21 Commencement Date means October 25, 2004.

1.22 Committee means the statutory committee of unsecured creditors appointed in the Epicus Chapter 11 Case pursuant to section 1102 of the Bankruptcy Code.

1.23 Confirmation means the date that the Bankruptcy Court has entered the Confirmation Order.

1.24 Confirmation Date means the date on which the Clerk of the Bankruptcy Court enters the Confirmation Order on the docket.

1.25 Confirmation Hearing means the hearing held by the Bankruptcy Court to consider confirmation of the Plan pursuant to section 1129 of the Bankruptcy Code, as such hearing may be adjourned or continued from time to time.

1.26 Confirmation Order means the order of the Bankruptcy Court confirming the Plan pursuant to section 1129 of the Bankruptcy Code.

1.27 Convenience Claim means any General Unsecured Claim in any of the Chapter 11 Cases that is (i) Allowed in an amount of one thousand (\$1,000) dollars or less or (ii) Allowed in an amount greater than one thousand (\$1,000) dollars but which is reduced to one thousand (\$1,000) dollars by an irrevocable written election of the holder of such Claim made on a properly delivered Ballot; *provided, however*, that any General Unsecured Claim that was originally Allowed in excess of one thousand (\$1,000) dollars may not be subdivided into multiple General Unsecured Claims of one thousand (\$1,000) dollars or less for purposes of receiving treatment as a Convenience Claim.

1.28 Culpable Individual means any director, officer, or employee of the Debtors who, (i) in connection with any alleged pre-Commencement Date accounting improprieties, was discharged or whose resignation was accepted on account of such individual's knowledge of or participation in such accounting improprieties, (ii) is or has been convicted of a crime, found in fact in any judicial or alternative dispute resolution proceeding to have committed fraud or to have received unjust enrichment, or is or has been sued by Epicus Communications or Epicus or any assignee on such grounds, or (iii) has ever failed to repay or, is otherwise in default of, any corporate loans from one or more of the Debtors.

1.29 Debtors in Possession means the Debtors in their capacity as debtors in possession in the Chapter 11 Cases pursuant to sections 1101, 1107(a), and 1108 of the Bankruptcy Code.

1.30 Debtors means collectively, Epicus Communications and Epicus unless they are referred to individually.

1.31 Disclosure Statement means the disclosure statement relating to the Plan, including, without limitation, all exhibits and schedules thereto, as approved by the Bankruptcy Court pursuant to section 1125 of the Bankruptcy Code.

1.32 Disputed means, with reference to any Claim, any Claim proof of which was timely and properly filed, and in such case or in the case of an Administrative Expense Claim, any Administrative Expense Claim or Claim which is disputed under the Plan or as to which the Debtors have interposed a timely objection and/or request for estimation in accordance with section 502(c) of the Bankruptcy Code and Bankruptcy Rule 3018, which objection and/or request for estimation has not been withdrawn or determined by a Final Order, and any Claim, proof of which was required to be filed by order of the Bankruptcy Court but as to which a proof of claim was not timely or properly filed. A Claim that is Disputed by the Debtors as to its amount only, shall be deemed Allowed in the amount the Debtors admit owing, if any, and Disputed as to the excess.

1.33 Disputed Claims Reserve means, in the event there exists any Disputed Claim on or after the Effective Date, Cash to be set aside by the Plan Trustee in a separate, interest-bearing account, in an amount sufficient to pay all such Disputed Claims in accordance with the provisions of this Plan, if such Disputed Claims become Allowed Claims, and to be maintained under this Plan, as set forth more fully in Article VI of this Plan.

1.34 Distribution Notification Date means the day that is three (3) Business Days from and after the Confirmation Date.

1.35 Effective Date means the first (1st) Business Day on which the conditions specified in Section 12.01 of the Plan have been satisfied or waived.

1.36 Epicus Communications means Epicus Communications Group, Inc., a Florida corporation.

1.37 Epicus means Epicus, Inc., a Florida corporation.

1.38 Epicus Collateral means all assets of Epicus pledged pre-petition as collateral to BellSouth.

1.39 Epicus Payment means the payment of \$100,000 to be made by Reorganized Epicus Communications to the Plan Trustee in consideration for Epicus' transfer of the Transferred Assets to Reorganized Epicus Communications.

1.40 Equity Interest means any share of common stock or other instrument evidencing an ownership interest in Epicus Communications or Epicus, whether or not transferable, and any option, warrant, or right, contractual or otherwise, to acquire any such interest.

1.41 Excluded Records means all written materials that Epicus is required by law to retain and all organizational documentation of Epicus.

1.42 Final Order means an order of the Bankruptcy Court or any other court of competent jurisdiction as to which the time to appeal, petition for certiorari, or move for reargument or rehearing has expired and as to which no appeal, petition for certiorari, or other proceedings for reargument or rehearing shall then be pending or as to which any right to appeal, petition for certiorari, reargue, or rehear shall have been waived in writing in form and substance satisfactory to the Debtors or, on and after the Effective Date, Reorganized Epicus Communications, or, in the event that an appeal, writ of certiorari, or reargument or rehearing thereof has been sought, such order of the Bankruptcy Court or other court of competent jurisdiction shall have been determined by the highest court to which such order was appealed, or certiorari, reargument, or rehearing shall have been denied and the time to take any further appeal, petition for certiorari, or move for reargument or rehearing shall have expired; *provided, however,* that the possibility that a motion under Rule 59 or Rule 60 of the Federal Rules of Civil Procedure, or any analogous rule under the Bankruptcy Rules or applicable state court rules of civil procedure, may be filed with respect to such order shall not cause such order not to be a Final Order.

1.43 General Unsecured Claim means any Claim other than an Administrative Expense Claim, Priority Claim, Convenience Claim, Secured Claim, The NIR Group Debenture Claim or Insider Subordinated Debt Claim.

1.44 Governmental Entities shall mean any (a) federal, state, local, municipal, foreign or other government; (b) governmental or quasi-governmental authority of any nature (including any governmental agency, branch, department, official, or entity and any court or other tribunal); or (c) body exercising, or entitled to exercise any administrative, executive, judicial, legislative, police, regulatory, or taxing authority or power of any nature, including any tribunal.

1.45 Haryman Parties means Gerard Haryman, Thomas Donaldson, Timothy Palmer, Aptek, any companies or other entities owned or controlled by Gerard Haryman and each of their respective agents, affiliates or entities under their control.

1.46 Haryman Payment means the payment of \$175,000 made by Gerard Haryman to the Plan Trustee, in consideration for a release of the estates' Avoidance Actions and other causes of action against the Haryman Parties.

1.47 Insider Subordinated Debt Claim shall mean the Claims in these Chapter 11 Cases of the Haryman Parties.

1.48 Insured Claim means any Claim in these Chapter 11 Cases arising from an incident or occurrence that is covered under the Debtors' insurance policies.

1.49 Interconnection Agreements means those certain agreements between and among BellSouth and Epicus.

1.50 Liabilities shall mean, as to any person, all debts, adverse claims, liabilities, commitments, responsibilities, and obligations of any kind or nature whatsoever, direct, indirect, absolute or contingent, of such person, whether accrued, vested or otherwise, whether known or unknown and whether or not actually reflected, or required to be reflected, in such person's balance sheets or other books and records.

1.51 License shall mean any license, permit or other authorization issued to a Debtor by a Governmental Entity necessary to the operation of the Debtor's business.

1.52 Lien shall have the meaning set forth in section 101 of the Bankruptcy Code.

1.53 Newly Authorized Capital Stock means the common stock of Reorganized Epicus Communications authorized and to be issued pursuant to the Plan. The Newly Authorized Capital Stock shall have a par value of \$.01 per share and such rights with respect to dividends, liquidation, voting, and other matters as are provided for by applicable nonbankruptcy law and in the Reorganized Epicus Communications' Certificate of Incorporation and the Reorganized Epicus Communications' By-laws.

1.54 New Debentures means the debentures purchased from Reorganized Epicus Communications by The NIR Group, or it designee, in conjunction with the Plan.

1.55 The NIR Group means the company known as The NIR Group, LLC, which is the common ownership and management group associated with the hedge funds that owned certain debentures prior to the Commencement Date (these funds being AJW Partners, LLC, AJW Offshore, Ltd., AJW Qualified Partners, LLC, and New Millennium Capital Partners, II, LLC); and which is going to purchase new debentures of Reorganized Epicus Communications pursuant to the Plan.

1.56 The NIR Group Collateral means all assets of Epicus Communications and Epicus pledged pre-petition as collateral to The NIR Group.

1.57 The NIR Group Payment means the payment of \$25,000 made by The NIR Group to the Plan Trustee as part of the consideration for the releases of claims against The NIR Group given pursuant to Section 5.20 of the Plan.

1.58 OAA means Ocean Avenue Advisors, LLC.

1.59 Old Debentures means the debentures issued to The NIR Group prior to the Commencement Date.

1.60 Old Debenture Documents means the debenture purchase agreements, registration rights agreements, security agreements and related documents associated with Epicus Communications' issuance of Old Debentures to The NIR Group.

1.61 Old Equity means the holders of Equity Interests in Epicus Communications prior to the confirmation of the Plan.

1.62 Old Equity Payment means the \$25,000 paid by Gerard Haryman to Reorganized Epicus Communications on behalf of himself and all of the other holders of Equity Interests of Old Equity to be used by Reorganized Epicus Communications in accordance with the treatment provided for in Sections 4.04 and 4.08 of the Plan for payment of Allowed Claims in Classes 4 and 8.

1.63 Personal Injury Claim means any Claim in these Chapter 11 Cases against the Debtor, whether or not the subject of an existing lawsuit, arising from a personal injury or wrongful death allegation. A Personal Injury Claim may also be an Insured Claim.

1.64 Plan means this chapter 11 plan of reorganization, including, without limitation, the Plan Supplement and all exhibits, supplements, appendices, and schedules hereto, either in its present form or as the same may be altered, amended, or modified from time to time.

1.65 Plan Supplement means the document containing the forms of documents and schedules specified in the Plan.

1.66 Plan Trust means the trust created pursuant to the Plan Trust Agreement on the Effective Date in accordance with this Plan, the Confirmation Order and the Plan Trust

Agreement, the purposes of which include, without limitation, (i) the receipt of the assets of Epicus on behalf of and for the benefit of the holders of Class 5 and 9 Claims against Epicus under this Plan and otherwise to act as a “liquidating trust” within the meaning of Treasury Regulations Section 301.7701-4(d), (ii) the sale, disposition, collection, or other realization of value of any kind whatsoever in respect of the assets transferred to the Plan Trust, (iii) the preservation and distribution of the consideration to be distributed to holders of Class 5 and 9 Claims against Epicus pursuant to the Plan, the Plan Trust Agreement, the Confirmation Order, or such other Order as may be entered by the Bankruptcy Court, (iv) the prosecution or settlement of objections to Disputed Claims against Epicus, (v) the prosecution or settlement of Avoidance Actions for the benefit of creditors of Epicus, and (vi) the performance of all other obligations pursuant to this Plan, the Plan Trust Agreement, and any other orders entered by the Bankruptcy Court.

1.67 Plan Trust Agreement means the Plan Trust Agreement to be dated the Effective Date establishing the terms and conditions of the Plan Trust, substantially in the form found in Plan supplement in Schedule 6.01(A).

1.68 Plan Trust Assets shall mean the assets transferred into the Plan Trust pursuant to the Plan, including but not limited to the Excluded Assets (defined in Section 5.02 of the Plan), the Avoidance Actions, the Epicus Payment, the NIR Group Payment, the Haryman Payment and 7.5% of the Newly Authorized Capital Stock of Reorganized Epicus Communications.

1.69 Plan Trust Expense Reserve means the reserve established for the payment of expenses incurred by the Plan Trustee in accordance with the obligations under the Plan and the Plan Trust Agreement.

1.70 Plan Trustee means the trustee of the Plan Trust.

1.71 Priority Claim means any Claim in any of the Chapter 11 Cases, other than an Administrative Expense Claim, entitled to priority in right of payment under section 507(a) of the Bankruptcy Code.

1.72 Pro Rata means, with respect to Allowed Claims within the same Class, the proportion that an Allowed Claim bears to the sum of (a) all Allowed Claims within such Class and (b) all Disputed Claims within such Class.

1.73 Registration Rights Agreement means a registration rights agreement to be entered into pursuant to Section 7.07 of the Plan.

1.74 Registration Rights Holder means each holder of a New Debenture.

1.75 Released Parties means any party obtaining a release of liability under this Plan.

1.76 Reorganized Epicus Communications means the Debtor Epicus Communications Group, Inc. on and after the Effective Date.

1.77 Reorganized Epicus Communications By-laws means the amended and restated by-laws of Reorganized Epicus Communications, which shall be in substantially the form contained in the Plan Supplement.

1.78 Reorganized Epicus Communications Certificate of Incorporation means the amended and restated certificate of incorporation of Reorganized Epicus Communications, which shall be in substantially the form contained in the Plan Supplement.

1.79 Schedules means the schedules of assets and liabilities, the lists of holders of Equity Interests, and the statements of financial affairs filed by the Debtor pursuant to section 521 of the Bankruptcy Code and Bankruptcy Rule 1007, and all amendments and modifications thereto filed with the Bankruptcy Court through and including the Confirmation Date.

1.80 Secured Claim means any Claim (i) to the extent reflected in the Schedules or upon a proof of claim as a Secured Claim, which is secured by a Lien on Collateral to the extent of the value of such Collateral, as determined in accordance with section 506(a) of the Bankruptcy Code or (ii) that is subject to a valid right of setoff pursuant to section 553 of the Bankruptcy Code.

1.81 Stock Bonus Plan shall mean that certain plan sponsored by Epicus and/or Epicus Communications which awards its employees and others stock in Epicus Communications as part of their compensation.

1.82 Subsidiary means (i) any corporation, association, or other business entity of which more than fifty (50%) percent of the total voting power of shares or other voting securities outstanding thereof is at the time owned or controlled, directly or indirectly, by Epicus Communications or one or more of the other Subsidiaries of Epicus Communications.

1.83 Tariff Services means telecommunications services required to be provided by an Access Provider pursuant to a tariff filed by such Access Provider with the Federal Communications Commission or a relevant state commission. For purposes of the Plan, the obligation of an Access Provider to provide Tariff Services does not arise under an executory contract, except to the extent services are provided pursuant to the Interconnection Agreement.

1.84 Tax Code means the Internal Revenue Code of 1986, as amended.

1.85 Tax or Taxes shall mean any federal, state, county, local, foreign and other income, profits, gains, net worth, sales and use, ad valorem, gross receipts, business and occupation, license, estimated, stamp, custom duties, occupation, property (real or personal), franchise, capital stock, license, excise, value added, payroll, employees, income withholding, social security, unemployment or other tax, any penalty, addition to tax and interest on the foregoing.

1.86 Transfer Tax or Transfer Taxes shall mean any federal, state, county, local, foreign and other sales, use, transfer, conveyance, documentary transfer, recording or other similar tax, fee or charge imposed upon the sale, transfer or assignment of property or any interest therein or the recording thereof, and any penalty, addition to tax or interest with respect

thereto, but such term shall not include any tax on, based upon or measured by, the net income, gains or profits from such sale, transfer or assignment of the property or any interest therein.

Interpretation: Application of Definitions and Rules of Construction. Wherever from the context it appears appropriate, each term stated in either the singular or the plural shall include both the singular and the plural and pronouns stated in the masculine, feminine, or neuter gender shall include the masculine, feminine, and neuter. Unless otherwise specified, all section, article, schedule, or exhibit references in the Plan are to the respective Section in, Article of, Schedule to, or Exhibit to, the Plan. The words “herein,” “hereof,” “hereto,” “hereunder,” and other words of similar import refer to the Plan as a whole and not to any particular section, subsection, or clause contained in the Plan. The rules of construction contained in section 102 of the Bankruptcy Code shall apply to the construction of the Plan. A term used herein that is not defined herein, but that is used in the Bankruptcy Code, shall have the meaning ascribed to that term in the Bankruptcy Code. The headings in the Plan are for convenience of reference only and shall not limit or otherwise affect the provisions of the Plan.

ARTICLE II

TREATMENT OF ADMINISTRATIVE EXPENSE CLAIMS AND PRIORITY TAX CLAIMS

2.01 Administrative Expense Claims Against Epicus Communications. Except to the extent that any entity entitled to payment of any Allowed Administrative Expense Claim against Epicus Communications agrees to a less favorable treatment, each holder of such Allowed Administrative Expense Claim shall receive Cash in an amount equal to such Claim on the later of the Effective Date and the date such Claim becomes an Allowed Administrative Expense Claim, or as soon thereafter as is practicable; *provided, however*, that Allowed Administrative Expense Claims representing liabilities incurred in the ordinary course of business by the Debtor in Possession or liabilities arising under loans or advances to or other obligations incurred by the Debtor in Possession, or adjustments stemming from post-confirmation annual “true ups” conducted by The Universal Service Administrative Company (“USAC”) or post-confirmation amendments to revenue reports submitted by the Debtors to USAC, regardless of the revenue period at issue, shall be paid in full and performed by Reorganized Epicus Communications in the ordinary course of business in accordance with the terms and subject to the conditions of any agreements governing, instruments evidencing, or other documents relating to such transactions. Furthermore, except as otherwise ordered by the Bankruptcy Court, all entities seeking an award by the Bankruptcy Court of an Administrative Expense Claim against Epicus Communications shall (i) file said Claim no later than the date that is thirty (30) days after the Effective Date or such other date as may be fixed by the Bankruptcy Court and (ii) if such Claim is allowed it shall be paid in full in such amounts as are Allowed by the Bankruptcy Court (A) on the date such Claim becomes an Allowed Administrative Expense Claim, or as soon thereafter as is practicable or (B) upon such other terms as may be mutually agreed upon between the holder of such Claim and Reorganized Epicus Communications.

2.02 Administrative Expense Claims Against Epicus. Except to the extent that any entity entitled to payment of any Allowed Administrative Expense Claim against Epicus

agrees to a less favorable treatment, each holder of such Allowed Administrative Expense Claim shall receive Cash in an amount equal to such Claim on the later of the Effective Date and the date such Claim becomes an Allowed Administrative Expense Claim, or as soon thereafter as is practicable; *provided, however*, that Allowed Administrative Expense Claims representing liabilities incurred in the ordinary course of business by the Debtor in Possession or liabilities arising under loans or advances to or other obligations incurred by the Debtor in Possession, or adjustments stemming from post-confirmation annual “true ups” conducted by USAC or post-confirmation amendments to revenue reports submitted by the Debtors to USAC, regardless of the revenue period at issue, shall be paid in full and performed by Reorganized Epicus Communications in the ordinary course of business in accordance with the terms and subject to the conditions of any agreements governing, instruments evidencing, or other documents relating to such transactions. Furthermore, except as otherwise ordered by the Bankruptcy Court, all entities seeking an award by the Bankruptcy Court of an Administrative Expense Claim against Epicus shall (i) file said Claim no later than the date that is thirty (30) days after the Effective Date or such other date as may be fixed by the Bankruptcy Court and (ii) if such Claim is allowed it shall be paid in full in such amounts as are Allowed by the Bankruptcy Court (A) on the date such Claim becomes an Allowed Administrative Expense Claim, or as soon thereafter as is practicable or (B) upon such other terms as may be mutually agreed upon between the holder of such Claim and Reorganized Epicus Communications.

2.03 Professional Compensation and Reimbursement Claims. All professionals or other entities requesting compensation or reimbursement of expenses pursuant to Sections 327, 328, 330, 331, 503(b) and 1103 of the Bankruptcy Code for services rendered or costs incurred through and including the Effective Date shall file and their respective final applications for allowance of compensation for services rendered and reimbursement of expenses incurred through the Effective Date no later than 20 days prior to the Confirmation hearing, subject to amendments for any periods of time subsequent to the application period, unless otherwise ordered by the Bankruptcy Court. If such professional or other entity is granted an award by the Bankruptcy Court, such professional or other entity shall be paid in full in the amount of its Allowed Claim on the earlier date of: (i) the date on which such Claim becomes an Allowed Administrative Expense Claim; (ii) such other date as may be fixed by the Court; or (iii) such other date as may be mutually agreed upon between such holder of an Allowed Administrative Expense and Reorganized Epicus Communications.

To the extent any professionals render services or incur costs subsequent to the Confirmation Hearing for the benefit of the Debtors or Reorganized Epicus Communications, as the case may be, regardless of whether it is before or after the Effective Date, the Debtors or Reorganized Epicus Communications, as the case may be, shall be responsible for paying such fees or reimbursing such costs within 30 days of a professional submitting an invoice to Reorganized Epicus Communications. If a professional or Reorganized Epicus Communications has a dispute with regard to such fees or costs, either party may petition the Bankruptcy Court for relief, which court retains exclusive jurisdiction to resolve any such dispute. In the event that either party petitions the Bankruptcy Court for relief, the Debtors’ or Reorganized Epicus Communication’s obligation, as the case may be, to comply with the 30 day payment requirement, is stayed until order of the Bankruptcy Court or agreement between the parties. Notwithstanding anything herein to the contrary, Reorganized Epicus Communications shall not be responsible for any fees or costs of professionals of the Committee for services rendered or

costs incurred subsequent to the Effective Date or the professionals employed by the Plan Trustee.

2.04 United States Trustee's Fees. On the Effective Date, the Debtors shall pay the United States Trustee the appropriate sum required pursuant to 28 U.S.C. § 1930(a)(6), and simultaneously provide to the United States Trustee an appropriate Affidavit indicating cash disbursements for all relevant periods; notwithstanding anything contained in the Plan to the contrary, the Reorganized Epicus Communications or the Plan Trust, as applicable, shall further pay the United States Trustee the appropriate sum required pursuant to 28 U.S.C. § 1930(a)(6), based on all post-confirmation disbursements made by the Plan Trust and/or Reorganized Epicus Communications for post-confirmation periods within the time periods set forth in 28 U.S.C. § 1930(a)(6), until the earlier of the closing of these cases by the issuance of a Final Decree by the Bankruptcy Court, or upon entry of an order of this Bankruptcy Court dismissing these cases, or converting these cases to another chapter under the United States Bankruptcy Code, and the Plan Trustee shall provide to the United States Trustee upon the payment of each post-confirmation payment an appropriate affidavit indicating disbursement for the relevant periods.

ARTICLE III

CLASSIFICATION OF CLAIMS AND EQUITY INTERESTS

Claims, other than Administrative Expense Claims, are classified for all purposes, including voting, confirmation, and distribution pursuant to the Plan, as follows:

Class	Designation	Impairment	Entitled to Vote
Class 1	BellSouth Secured Claim	Impaired	Yes
Class 2	Other Secured Claims	Impaired	Yes
Class 3	NIR Group Debenture Claims	Impaired	Yes
Class 4	Priority Claims -Epicus Communications	Impaired	Yes
Class 5	Priority Claims - Epicus	Impaired	Yes
Class 6	Convenience Claims – Epicus Communications	Unimpaired	No (deemed to accept)
Class 7	Convenience Claims - Epicus	Unimpaired	No (deemed to accept)
Class 8	General Unsecured Claims – Epicus Communications	Impaired	Yes
Class 9	General Unsecured Claims - Epicus	Impaired	Yes
Class 10	Insider Subordinated Debt Claims	Impaired	Yes
Class 11	Epicus Communications Equity Interests	Impaired	Yes
Class 12	Epicus Equity Interests	Impaired	No (deemed to reject)
Class 13	IRS Secured Claim	Impaired	Yes

ARTICLE IV

TREATMENT OF CLAIMS AND EQUITY INTERESTS

4.01 CLASS 1 – BELLSOUTH SECURED CLAIM.

(a) Description. Class 1 is comprised of the Allowed Secured Claim held by BellSouth in the amount of \$1,929,396.96 (the "BellSouth Cure Claim"), secured solely by its lien on the Epicus Collateral.

(b) Impairment and Voting. Class 1 is impaired by the Plan, and is entitled to vote to accept or reject the Plan.

(c) Distributions/Reinstatement of Lien. On the Effective Date, BellSouth shall receive (i) a cash payment in the amount of \$1,278,000 and (ii) application of the deposit in the amount of \$322,695 toward payment of the BellSouth Cure Claim. Following the Effective Date, the remaining balance due on the BellSouth Cure Claim (i.e. \$328,701) shall be paid over the next twelve months subsequent to the Effective Date, with interest at the rate of 8%, in equal monthly payments of \$28,593.18. BellSouth shall retain its lien upon the Epicus Collateral until the balance of the BellSouth Cure Claim is paid in full and the Post Petition Deposit (defined in Section 9.06(c) of the Plan) equals two months of estimated billings, at which time BellSouth shall release its lien upon the Epicus Collateral.

4.02 CLASS 2 – OTHER SECURED CLAIMS.

(a) Description. Class 2 is comprised of all Secured Claims other than the BellSouth Secured Claim as set forth in Class 1, the NIR Group Debenture Claims as set forth in Class 3 and the IRS Secured Claim as set forth in Class 13.

(b) Impairment and Voting. Class 2 is impaired by the Plan and is entitled to vote to accept or reject the Plan.

(c) Distributions/Reinstatement. Except to the extent that a holder of an Allowed Other Secured Claim agrees to different treatment, on the later of (i) 10 business days after the Effective Date and the date on which such Allowed Other Secured Claim becomes an Allowed Other Secured Claim, or as soon thereafter as practicable; or (ii) such other date as may be fixed by the Bankruptcy Court whether fixed before or after the relevant date above, each holder of an Allowed Other Secured Claim shall receive, at Reorganized Epicus Communications' sole option, in full and final satisfaction of such Allowed Other Secured Claim the following: (x) the Collateral securing such Allowed Other Secured Claim; (y) Cash from Reorganized Epicus Communications in the amount of the Allowed Other Secured Claim; or (z) monthly principal payments over a term of thirty-six months with interest at the rate of 4% per annum. Each holder of an Allowed Other Secured Claim shall retain any security interests held as of the Petition Date until such Allowed Other Secured Claim is paid in full.

4.03 CLASS 3 – NIR GROUP DEBENTURE CLAIMS.

(a) Description. Class 3 is comprised of the Allowed NIR Group Debenture Claims. The NIR Group Debenture Claims are secured by a lien upon the NIR Group Collateral.

(b) Impairment and Voting. Class 3 is impaired by the Plan and is entitled to vote to accept or reject the Plan.

(c) Distributions/Reinstatement. On the Effective Date, the Old Debentures and the accompanying registration rights agreement shall be reinstated, pursuant to the terms of the Old Debenture Documents, as may be modified by any post-Effective Date amendments by The NIR Group and Reorganized Epicus Communications. The NIR Group shall retain, and to the extent necessary be granted, a lien upon the NIR Group Collateral and the Epicus Collateral, subject only to the lien of BellSouth upon the Epicus Collateral described in Section 4.01 of the Plan, and the liens of holders of Allowed Other Secured Claims described in Section 4.02 of the Plan, until the Allowed NIR Group Debenture Claims are paid in full.

4.04 CLASS 4 - PRIORITY CLAIMS - EPICUS COMMUNICATIONS.

(a) Description. Class 4 is comprised of Allowed Priority Claims against Epicus Communications, entitled to priority under section 507(a) of the Bankruptcy Code, other than Administrative Expense Claims.

(b) Impairment and Voting. Class 4 is impaired by the Plan. Each holder of an Allowed Priority Claim against Epicus Communications is entitled to vote to accept or reject the Plan.

(c) Distributions. Except to the extent that a holder of an Allowed Priority Claim against Epicus Communications has been paid by the Debtor prior to the Effective Date or agrees to a different treatment, on the later of (i) 10 business days after the Effective Date and the date on which such Allowed Priority Claim against Epicus Communications becomes an Allowed Claim, or as soon thereafter as practicable; or (ii) such other date as may be fixed by the Bankruptcy Court whether fixed before or after the relevant date above, each holder of an Allowed Priority Claim against Epicus Communications, if any, shall receive, at Reorganized Epicus Communications' sole option, the following: (x) Cash from Reorganized Epicus Communications in the amount of such Allowed Claim; (y) with respect to a claim of a kind specified in section 507(a)(3), 507(a)(4), 507(a)(5), 507(a)(6) or 507(a)(7), deferred Cash payments, of a value, as of the Effective Date, equal to the amount of such Allowed Claim; or (z) with respect to a claim of a kind specified in section 507(a)(8) of the Bankruptcy Code, Cash payments, over a period not exceeding six years after the date of assessment of such Allowed Claim, of a value, as of the Effective Date, equal to amount of such Allowed Claim.

(d) Effect of Payment. Upon the payment of the Class 4 Allowed Priority Claims against Epicus Communications, no person holding or that could hold a Class 4 Claim against Epicus Communications shall have a claim against the Debtor inasmuch as any such liability shall be deemed discharged.

4.05 CLASS 5 - PRIORITY CLAIMS - EPICUS.

(a) Description. Class 5 is comprised of Allowed Priority Claims against Epicus, entitled to priority under section 507(a) of the Bankruptcy Code, other than Administrative Expense Claims.

(b) Impairment and Voting. Class 5 is impaired by the Plan. Each holder of an Allowed Priority Claim against Epicus is entitled to vote to accept or reject the Plan.

(c) Distributions. Except to the extent that a holder of an Allowed Priority Claim against Epicus has been paid by the Debtor prior to the Effective Date or agrees to a different treatment, each holder of an Allowed Priority Claim against Epicus, if any, shall receive its Pro Rata share of the Plan Trust Assets (excluding the Haryman Payment, the NIR Group Payment, the proceeds of the Avoidance Actions and 7.5% of the Newly Authorized Capital Stock of Reorganized Epicus Communications), and in the event that Allowed Claims in Class 5 are paid in full, the remaining balance of the Plan Trust Assets shall be distributed Pro Rata to the holders of Allowed Claims in Class 9.

(d) Effect of Payment. Upon the payment of the Class 5 Allowed Priority Claim against Epicus, no person holding or that could hold a Class 5 Claim against Epicus shall have a claim against the Debtor inasmuch as any such liability shall be deemed discharged.

4.06 CLASS 6 – CONVENIENCE CLAIMS - EPICUS COMMUNICATIONS.

(a) Description. Class 6 is comprised of Allowed Convenience Claims against Epicus Communications.

(b) Impairment and Voting. Class 6 is unimpaired by the Plan. Each holder of an Allowed Convenience Claims against Epicus Communications is not entitled to vote to accept or reject the Plan.

(c) Distributions. Each holder of an Allowed Convenience Claims against Epicus Communications shall receive Cash in an amount equal to the lesser of (i) its Allowed Claim or (ii) one thousand (\$1,000) dollars, in full and complete satisfaction of such Allowed Claim.

4.07 CLASS 7 –CONVENIENCE CLAIMS - EPICUS.

(a) Description. Class 7 is comprised of Allowed Convenience Claims against Epicus.

(b) Impairment and Voting. Class 7 is unimpaired by the Plan. Each holder of an Allowed Convenience Claims against Epicus is not entitled to vote to accept or reject the Plan.

(c) Distributions. Each holder of an Allowed Convenience Claims against Epicus shall receive Cash in an amount equal to the lesser of (i) its Allowed Claim or (ii) one thousand (\$1,000) dollars, in full and complete satisfaction of such Allowed Claim.

4.08 CLASS 8 - GENERAL UNSECURED CLAIMS - EPICUS COMMUNICATIONS.

(a) Description. Class 8 is comprised of the holders of Allowed General Unsecured Claims against Epicus Communications, other than Administrative Expenses and Claims and Interests in Classes 1-7 and 9-13.

(b) Impairment and Voting. Class 8 is impaired by the Plan. Each holder of an Allowed General Unsecured Claim against Epicus Communications is entitled to vote to accept or reject the Plan.

(c) Distributions. Except to the extent that a holder of an Allowed General Unsecured Claim against Epicus Communications has been paid by the Debtor prior to the Effective Date or agrees to a different treatment, each holder of an Allowed General Unsecured Claim against Epicus Communications, if any, shall receive its Pro Rata share of the balance remaining of the Old Equity Payment after the Allowed Claims in Class 4 are paid in full.

(d) Effect of Payment. Upon the payment of the Class 8 Allowed General Unsecured Claims against Epicus Communications, no person holding or that could hold a Class 8 General Unsecured Claim against Epicus Communications shall have a claim against the Debtor inasmuch as any such liability shall be deemed discharged.

4.09 CLASS 9 - GENERAL UNSECURED CLAIMS - EPICUS.

(a) Description. Class 9 is comprised of the holders of Allowed General Unsecured Claims against Epicus, other than Administrative Expenses and Claims and Interests in Classes 1-8 and 10-13.

(b) Impairment and Voting. Class 9 is impaired by the Plan. Each holder of an Allowed General Unsecured Claim against Epicus is entitled to vote to accept or reject the Plan.

(c) Distributions. Except to the extent that a holder of an Allowed General Unsecured Claim against Epicus has been paid by the Debtor prior to the Effective Date or agrees to a different treatment, the Plan Trustee shall pay the holders of Allowed Claims in Class 9 their Pro Rata share of the Haryman Payment, the NIR Group Payment and the monies realized from the Avoidance Actions, and in the event that Allowed Claims in Class 5 are paid in full, the remaining balance of the Plan Trust Assets shall be paid Pro Rata to the holders of Allowed Claims in Class 9. In addition, the holders of Allowed Claims in Class 9 shall receive their Pro Rata share of 7.5 % of the Newly Authorized Capital Stock of Reorganized Epicus Communications.

(d) Effect of Payment. Upon the payment of the Class 9 Allowed General Unsecured Claims against Epicus, no person holding or that could hold a Class 9 General

Unsecured Claim against Epicus shall have a claim against the Debtor inasmuch as any such liability shall be deemed discharged.

4.10 CLASS 10 – INSIDER SUBORDINATED DEBT CLAIMS.

(a) Description. Class 10 is comprised of Insider Subordinated Debt Claims of Gerard Haryman, Thomas Donaldson and Aptek.

(b) Impairment and Voting. Class 10 is impaired by the Plan. Each holder of an Allowed Insider Subordinated Debt Claim is entitled to vote to accept or reject the Plan.

(c) Distributions. On the Effective Date, or as soon thereafter as is practicable, each holder of an Allowed Insider Subordinated Debt Claim shall receive on account of such claim the shares of Newly Authorized Capital Stock of Reorganized Epicus Communications as provided for in Section 4.11(e)(ii) below. Because holders of senior Allowed General Unsecured Claims against Epicus Communications in Class 8 will likely not be paid in full, the distribution to be received by the holders of Class 10 Insider Subordinated Debt Claims is in exchange for new value represented by the Old Equity Payment.

4.11 CLASS 11 – EPICUS COMMUNICATIONS EQUITY INTERESTS.

(a) Description. Class 11 is comprised of Equity Interests in Epicus Communications.

(b) Impairment and Voting. Class 11 is impaired by the Plan. Each holder of an Equity Interest constituting Old Equity shall be entitled to vote to accept or reject the Plan.

(c) Reverse Stock Split. Prior to the Effective Date, Epicus Communications will effect a reverse stock split of its outstanding common stock, par value \$0.001 per share, so that following the said reverse stock split, there shall be one share for every one thousand shares in existence prior to the said reverse stock split.

(d) Authorization of Newly Authorized Capital. Prior to the Effective Date, immediately following the aforesaid reverse stock split, Epicus Communications will amend its certificate of incorporation to authorize the Newly Authorized Capital that will increase its authorized capital stock to 100,000,000 shares.

(e) Distribution and Capital Structure. On the Effective Date, or as soon thereafter as is practicable, from the Newly Authorized Capital Stock Reorganized Epicus Communications shall issue shares to effectuate the following capital structure:

(i) OAA – 52.5%

(ii) Collectively, the Haryman Parties (including amount received for Old Equity Interests) - 30.4%

(iii) Old Equity (exclusive of the Old Equity Interests of the Haryman Parties) – 9.6%

(iv) Class 9 (General Unsecured Claims against Epicus) – 7.5%

4.12 CLASS 12 – EPICUS EQUITY INTERESTS.

(a) Description. Class 12 is comprised of the Equity Interests in Epicus. Epicus Communications is the 100% holder of the Equity Interests in Epicus.

(b) Impairment and Voting. Class 12 is impaired by the Plan. Because the holder of the Equity Interest in Class 12 will not receive or retain any property under the Plan, pursuant to section 1126(g) of the Bankruptcy Code, such holder is automatically deemed to reject the Plan and need not vote to accept or reject the Plan.

(c) Distributions. As of the Effective Date, all Class 12 Epicus Equity Interests shall be extinguished and the holder of such Equity Interests shall be forever precluded and permanently enjoined from asserting directly or indirectly against the Debtors, Reorganized Epicus Communications, The NIR Group or any of their respective successors and assigns or their respective heirs, directors, employees, shareholders, partners, members, agents, representatives, advisors or attorneys, or the properties of any of them, any further Claims, debts, rights, causes of action, remedies, liabilities or Equity Interests based upon any act, omission, document, instrument, transaction or other activity of any kind or nature that occurred prior to the Effective Date. The holder of any canceled Equity Interest shall have no rights arising from or relating to such Equity Interests, or the cancellation thereof, except the rights, if any, provided in the Plan.

4.13 CLASS 13 – IRS SECURED CLAIM.

(a) Description. Class 13 is comprised of the Allowed Secured Claim of the IRS.

(b) Impairment and Voting. Class 13 is impaired by the Plan, and is entitled to vote to accept or reject the Plan.

(c) Distributions. Except to the extent that a holder of the Allowed IRS Secured Claim agrees to different treatment, on the later of (i) 10 business days after the Effective Date and the date on which such Allowed IRS Secured Claim becomes an Allowed IRS Secured Claim, or as soon thereafter as practicable; or (ii) such other date as may be fixed by the Bankruptcy Court whether fixed before or after the relevant date above, each holder of an Allowed IRS Secured Claim shall receive, at Reorganized Epicus Communications' sole option, in full and final satisfaction of such Allowed IRS Secured Claim the following: (x) the Collateral securing such Allowed IRS Secured Claim; (y) Cash from Reorganized Epicus Communications in the amount of the Allowed IRS Secured Claim; or (z) monthly principal payments over a terms of one hundred and twenty (120) months with interest at the rate of 4% per annum. The holder of the Allowed IRS Secured Claim shall retain any security interests held as of the Petition Date until such Allowed IRS Secured Claim is paid in full.

ARTICLE V

IMPLEMENTATION OF THE PLAN

5.01 Transfer of Assets of Epicus. As a means of implementation of this Plan, as permitted by section 1123(a)(5)(B) of the Bankruptcy Code, subject to Section 5.02 of the Plan, the other provisions of the Plan and the Confirmation Order, on the Effective Date, Epicus shall convey, assign, transfer and deliver to Reorganized Epicus Communications, and Reorganized Epicus Communications shall acquire and accept all of the right, title and interest in and to all of Epicus' assets, including the right, title and interest being assumed by Epicus in the Assumed Executory Contracts and Leases and assigned to Reorganized Epicus Communications (collectively, the "Transferred Assets").

5.02 Excluded Assets. The Transferred Assets shall not include any of Epicus' right, title or interest in or to any of the following (collectively, the "Excluded Assets"):

(a) Any contracts, leases or agreements, except as specifically assumed as Assumed Executory Contracts and Leases and assigned to Reorganized Epicus Communications pursuant to a Final Order entered by the Bankruptcy Court allowing the assumption and assignment of certain contracts, leases or agreements as part of the Plan;

(b) All Claims which Epicus may have against any third person with respect to any Excluded Assets or Excluded Liabilities;

(c) All Excluded Records;

(d) All Avoidance Actions of Epicus;

(e) Any insurance policy, insurance claims and proceeds, except for claims and proceeds relating to any of the Transferred Assets and assigned to Reorganized Epicus Communications pursuant to the Confirmation Order and as otherwise provided herein.

5.03 Excluded Liabilities. Except as otherwise set forth in this Plan, Reorganized Epicus Communications shall not assume, and shall be deemed not to have assumed, any Liabilities, and Epicus shall be solely and exclusively liable with respect to all Liabilities of Epicus (collectively, the "Excluded Liabilities"), including, but not limited to, those Liabilities set forth below:

(a) Any Liabilities which arise, whether before, on or after the petition, out of, or in connection with, the Excluded Assets;

(b) Any Liabilities arising out of, or in connection with, any proceedings or arising out of the ownership and operation of the Transferred Assets or Epicus' business including, without limitation, liability for personal injury to customers, employees, or third parties, whether or not covered by insurance, to the extent that the event or state of facts giving rise to such liability occurs prior to the Effective Date;

(c) Any Liabilities arising out of or in connection with any indebtedness of Epicus to its lenders or to vendors of goods and services delivered or furnished to Epicus prior to the Effective Date, except as otherwise provided in this Plan;

(d) Any Liabilities for Epicus' employees arising from Epicus' operation of its business prior to the Effective Date including pension, health insurance claims, workers' compensation claims or liabilities, profit sharing, stock bonus plans or any other employee benefit plans, severance benefits, earned but unpaid salary, accrued but unpaid vacation days, accrued but unpaid medical and dental expenses and other accrued welfare benefits, compensation, or retiree medical and other benefits and obligations;

(e) Any Liabilities due to Governmental Entities for income Taxes of Epicus and any other Taxes of Epicus, including, but not limited to, excise taxes and all Taxes attributable to, incurred in connection with or arising out of the collection of accounts receivable and the operation of the Business including those Taxes which are not due or assessed until after the Effective Date but which are attributable to any period (or portion thereof) ending on or before the Effective Date;

(f) Any real property leases in which Epicus is a lessee or sublessee that have not been assumed by Epicus and assigned to Reorganized Epicus Communications pursuant to a Final Order entered by the Bankruptcy Court as part of the Plan;

(g) Liabilities related to the termination of employment of employees of Epicus by Epicus, including, but not limited to, any Liability arising under the WARN Act or under any similar provision of any federal, state, regional, foreign, or local Law, rule, or regulation as a consequence of the transactions contemplated by this Plan;

(h) Any brokers' or finders' fees or other liability of Epicus for costs and expenses (including fees and expenses relating to professional advisors incurred in connection with this Plan);

(i) Liabilities for any violation of environmental law, statute, regulation, order, policy, guideline, permit or other legal requirement by Epicus arising prior to the Effective Date; and

(j) Liabilities for all chemicals and waste located at any real property owned or controlled by Epicus and included in the Transferred Assets on the Effective Date that are not used in the ordinary course of Epicus' business as of the Effective Date.

5.04 Obligations in Respect of Consents. Epicus shall be responsible for all expenses, costs or obligations on account of consents required from any third party in connection with this Plan or the transactions contemplated hereby, including Epicus' professional fees incurred in connection with the negotiation and preparation of this Plan and the applications for the Confirmation Order. Reorganized Epicus Communications shall cooperate with Epicus' effort to obtain any such required consents, if any.

5.05 Assumed Liabilities. Reorganized Epicus Communications shall be responsible for fulfillment of the obligations and the Transferred Assets shall be subject to such Liens and Assumed Liabilities in accordance with and to the extent set forth in the Plan.

5.06 Transfer of Possession: Certain Deliveries. The transfer of the Transferred Assets shall take place on the Effective Date.

(a) On the Effective Date, Epicus shall deliver to Reorganized Epicus Communications, or its designated affiliate, a duly executed assignment of the Transferred Assets substantially in the form set forth in Schedule 5.06(A); and all other instruments of conveyance and transfer, in form and substance reasonably acceptable to Reorganized Epicus Communications, as may be necessary to convey the Transferred Assets to Reorganized Epicus Communications or Reorganized Epicus Communications' designee.

(b) On the Effective Date, Reorganized Epicus Communications shall deliver to Epicus all certificates required by all relevant taxing authorities that are necessary to support any claimed exemption from the imposition of Transfer Taxes; and shall deliver to the Plan Trustee the Epicus Payment pursuant to Section 5.07 of this Plan.

5.07 Epicus Payment. On the Effective Date, Reorganized Epicus Communications shall transfer the Epicus Payment to the Plan Trustee for Pro Rata distribution to the holders of Allowed Claims in Classes 5 and 9 in accordance with Sections 4.05 and 4.09 of the Plan.

5.08 Employees.

(a) Epicus shall terminate all of its employees on the Effective Date and shall be responsible for making all severance payments to such employees in respect of such termination and shall comply with all state and federal laws regarding termination of its employees such as the WARN Act. Reorganized Epicus Communications shall not assume or have any obligations or liabilities with respect to such employees or such terminations.

(b) Reorganized Epicus Communications specifically reserves to itself the right to employ or reject any of Epicus' employees or other applicants in its sole and absolute discretion. Epicus acknowledges and agrees that Reorganized Epicus Communications may interview and discuss employment terms and issues with its employees. Nothing in this Plan shall be construed as a commitment or obligation of Reorganized Epicus Communications to accept for employment, or otherwise continue the employment of, any of Epicus' employees.

(c) With respect to terminated employees, Epicus shall pay all wages, salaries, commissions, and the cost of all fringe benefits provided to each of its employees which shall have become due for work performed as of and through the day on which such employee is terminated, and Epicus shall collect and pay all taxes in respect of such wages, salaries, commissions and benefits.

(d) Epicus acknowledges and agrees that Reorganized Epicus Communications is not assuming and shall not have any obligations or liabilities under any Benefit Plan maintained by, or for the benefit of employees of Epicus, including without

limitation obligations for severance, accrued benefits, including vacation accrued but not taken as of the Effective Date, pension plan benefits, stock bonus plans or medical coverage.

5.09 Payment of Transfer Taxes and Tax Filings.

(a) If any Transfer Taxes are due because of the waiver of such pursuant to section 1146(c) of the Bankruptcy Code and as provided in the Plan, all Transfer Taxes arising out of the transfer of the Transferred Assets and any Transfer Taxes required to effect any recording or filing with respect thereto shall be borne by Epicus. The Transfer Taxes shall be calculated assuming that no exemption from Transfer Taxes is available. Epicus and Reorganized Epicus Communications shall cooperate to timely prepare and file any returns or other filings relating to such Transfer Taxes, including any claim for exemption or exclusion from the application or imposition of any Transfer Taxes. Epicus shall pay such Transfer Taxes and shall file all necessary documentation and returns with respect to such Transfer Taxes when due, and shall promptly following the filing thereof furnish a copy of such return or other filing and a copy of a receipt showing payment of any such Transfer Tax to Reorganized Epicus Communications.

(b) Each party shall furnish or cause to be furnished to the other, upon request, as promptly as practicable, such information and assistance relating to the Transferred Assets as is reasonably necessary for filing of all Tax returns, including any claim for exemption or exclusion from the application or imposition of any Taxes or making of any election related to Taxes, the preparation for any audit by any taxing authority and the prosecution or defense of any claim, suit or proceeding relating to any Tax return.

5.10 Utilities. Aside from any amounts that might be owed on utility obligations based upon the Assumed Executory Contracts and Leases, to the extent practicable, the parties shall notify the gas, water, telephone and electric utility companies that Reorganized Epicus Communications shall be responsible for the payment of all obligations incurred therefor after the Effective Date with respect to the Transferred Assets. Epicus shall request the gas, water and electric utility companies to cause meters to be read as of the Effective Date, and Epicus shall be responsible for the payment of all charges for such services incurred and provided through the Effective Date. Epicus shall cause the telephone companies to render a bill for telephone service incurred through the Effective Date, and Epicus shall be responsible for the payment of such bills. In the event that after the Effective Date, any provider of phone, gas, water or electric utilities seeks payment from Reorganized Epicus Communications of unpaid phone, gas, water or electric utilities provided to Epicus prior to the Effective Date, Epicus shall pay such unpaid amounts as promptly as is required (after reasonable notice from Reorganized Epicus Communications) to avoid any discontinuation of utility service to Reorganized Epicus Communications. To the extent that Reorganized Epicus Communications pays such unpaid amounts, Epicus shall promptly reimburse Reorganized Epicus Communications for the cost of such payments.

5.11 Proration of Taxes and Certain Charges.

(a) Except as provided in Section 5.09, all real property Taxes, if any, personal property Taxes or similar ad valorem obligations levied with respect to the Transferred

Assets for any taxable period that includes the day before the Effective Date and ends after the Effective Date, whether imposed or assessed before or after the Effective Date, shall be prorated between Epicus and Reorganized Epicus Communications as of 12:00 P.M. on the Effective Date. If any Taxes subject to proration are paid by Reorganized Epicus Communications, on the one hand, or Epicus, on the other hand, the proportionate amount of such Taxes paid (or in the event a refund of any portion of such Taxes previously paid is received, such refund) shall be paid promptly by (or to) the other after the payment of such Taxes (or promptly following the receipt of any such refund).

(b) Except as provided herein, all installments of special assessments or other charges on or with respect to the Transferred Assets payable by Epicus for any period in which the Effective Date shall occur, including, without limitation, base rent, common area maintenance, royalties, all municipal, utility or authority charges for water, sewer, electric or gas charges, garbage or waste removal, and cost of fuel, shall be apportioned as of the Effective Date and each party shall pay its proportionate share promptly upon the receipt of any bill, statement or other charge with respect thereto. If such charges or rates are assessed either based upon time or for a specified period, such charges or rates shall be prorated as of 12:00 P.M. on the Effective Date. If such charges or rates are assessed based upon usage of utility or similar services, such charges shall be prorated based upon meter readings taken on the Effective Date.

(c) All refunds, reimbursements, installments of base rent, additional rent, license fees, insurance premiums, unexpired license plate and tag fees or other use related revenue receivable by any party to the extent attributable to the operation of the Transferred Assets for any period in which the Effective shall occur shall be prorated so that Epicus shall be entitled to that portion of any such installment applicable to the period up to and including the Effective Date and Reorganized Epicus Communications shall be entitled to that portion of any such installment applicable to any period after the Effective Date, and if Reorganized Epicus Communications or Epicus, as the case may be, shall receive any such payments after the Effective Date, they shall promptly remit to such other party its share of such payments.

(d) The prorations pursuant to this Section may be calculated after the Effective Date, as each item to be prorated (including without limitation any such Tax, obligation, assessment, charge, refund, reimbursement, rent installment, fee or revenue) accrues or comes due, provided that, in any event, any such proration shall be calculated not later than thirty (30) days after the party requesting proration of any item obtains the information required to calculate such proration of such item.

5.12 Transfer of Licenses. Epicus shall use reasonable efforts to cooperate with Reorganized Epicus Communications, including executing such documents as Reorganized Epicus Communications shall reasonably request, in order to effectuate the transfer of Licenses to Reorganized Epicus Communications and/or assist Reorganized Epicus Communications in obtaining the issuances of substitute Licenses for the operation of the Transferred Assets.

5.13 Debtors' Pre-Effective Date Operations. After Confirmation of this Plan and prior to the Effective Date, the Debtors shall operate their businesses in the ordinary course, including but not limited to, paying normal operating expenses, preparing and filing tax returns and statements, preparing and filing necessary forms and statements with the United States

Securities and Exchange Commission, collecting accounts receivable and filing U.S. Trustee reports, as debtors in possession with the authority granted them under sections 1107 and 1108 of the Bankruptcy Code and subject only to certain additional restrictions imposed upon the Debtors pursuant to the Plan.

5.14 **SETTLEMENT OF HARYMAN AVOIDANCE**

ACTION/RELEASES. ON THE EFFECTIVE DATE, GERARD HARYMAN, ON BEHALF OF THE HARYMAN PARTIES, SHALL PAY THE HARYMAN PAYMENT TO THE PLAN TRUSTEE, FOR PRO RATA DISTRIBUTION TO THE HOLDERS OF CLASS 9 ALLOWED GENERAL UNSECURED CLAIMS AGAINST EPICUS. UPON PAYMENT OF THE HARYMAN PAYMENT BY GERARD HARYMAN, THE DEBTORS, DEBTORS-IN-POSSESSION, THEIR ESTATES, THE COMMITTEE, BELLSOUTH, THE NIR GROUP, THE PLAN TRUSTEE, THE PLAN TRUST AND REORGANIZED EPICUS COMMUNICATIONS SHALL RELEASE AND WAIVE ANY AND ALL CLAIMS OR CAUSES OF ACTION, KNOWN OR UNKNOWN, INCLUDING BUT NOT LIMITED TO THE AVOIDANCE ACTIONS, AGAINST THE HARYMAN PARTIES.

5.15 **Employment Contracts.** Notwithstanding Section 5.08, on the Effective Date, Reorganized Epicus Communications shall enter into employment contracts with Gerard Haryman and Thomas Donaldson, substantially in the form contained in Schedule 5.15 to the Plan.

5.16 **Restructuring Transactions.** The following transactions shall be effectuated in the order set forth:

(a) **Reverse Stock Split.** Prior to the Effective Date, Epicus Communications will effect a reverse stock split of its outstanding common stock, par value \$0.001 per share, so that following the said reverse stock split, there shall be one share for every one thousand shares in existence prior to the said reverse stock split.

(b) **Reorganized Epicus Communications Articles of Incorporation and By-Laws.** Prior to the Effective Date, immediately following the aforesaid reverse stock split, Epicus Communications will amend its certificate of incorporation to authorize the Newly Authorized Capital that will increase its authorized capital stock to 100,000,000 shares.

(c) **Old Equity Payment.** On the Effective Date, Gerard Haryman, on behalf of Old Equity, shall pay the Old Equity Payment to Reorganized Epicus Communications for Pro Rata distribution to the holders of Allowed Claims in Class 4 and Class 8, in accordance with Sections 4.04 and 4.08 of the Plan.

(d) **Issuance of Newly Authorized Capital Stock.** Pursuant to the treatment provided for in Section 4.11, on the Effective Date, or as soon thereafter as is practicable, from the Newly Authorized Capital Stock Reorganized Epicus Communications shall issue shares to effectuate the following capital structure:

(i) OAA – 52.5%

(ii) Collectively, the Haryman Parties (including amount received for Old Equity Interests) - 30.4%

(iii) Old Equity (exclusive of the Old Equity Interests of the Haryman Parties) – 9.6%

(iv) Class 9 (General Unsecured Claims against Epicus) – 7.5%

5.17 New Debentures. On the Effective Date, Reorganized Epicus Communications shall issue New Debentures to The NIR Group, and shall execute a new debenture agreement and registration rights agreement in the form contained in Schedule 5.17 of the Plan Supplement. Reorganized Epicus Communications shall grant to The NIR Group a first priority lien upon all of the assets owned by Reorganized Epicus Communications, the Epicus Collateral and the NIR Group Collateral, subject only to the lien of BellSouth upon the Epicus Collateral, described in Section 4.01 of the Plan, and the liens of the holders of Allowed Other Secured Claims, described in Section 4.02 of the Plan.

5.18 Reinstatement of the Old Debentures. On the Effective Date, the Old Debentures and the accompanying registration rights agreement shall be reinstated, pursuant to the terms of the Old Debenture Documents, as may be modified by any post-Effective Date amendments by The NIR Group and Reorganized Epicus Communications. The NIR Group shall retain, and to the extent necessary be granted, a lien upon the NIR Group Collateral and the Epicus Collateral, subject only to the lien of BellSouth upon the Epicus Collateral described in Section 4.01 of the Plan, and a lien upon all assets owned by Reorganized Epicus Communications, subject only to the liens of the holders of Allowed Other Secured Claims, described in Section 4.02 of the Plan, until the Allowed NIR Group Debenture Claims are paid in full.

5.19 Reimbursement of The NIR Group Expenses. Reorganized Epicus Communications will reimburse The NIR Group for all fees and expenses incurred in connection with the investigation, negotiation and execution of this Plan and all documents associated with the Plan, including without limitation, all amounts owed to OAA.

5.20 **RELEASE OF THE NIR GROUP. ON THE EFFECTIVE DATE, THE NIR GROUP SHALL PAY THE NIR GROUP PAYMENT TO THE PLAN TRUSTEE FOR PRO RATA DISTRIBUTION TO THE HOLDERS OF CLASS 9 ALLOWED GENERAL UNSECURED CLAIMS AGAINST EIPCUS. AS CONSIDERATION FOR THE NIR GROUP PAYMENT AND THE PAYMENTS MADE BY THE NIR GROUP TO REORGANIZED EPICUS COMMUNICATIONS IN CONNECTION WITH THE PURCHASE AND SALE OF NEW DEBENTURES, THE DEBTORS, DEBTORS-IN-POSSESSION, THEIR ESTATES, THE COMMITTEE, THE PLAN TRUSTEE, THE PLAN TRUST, REORGANIZED EIPCUS COMMUNICATIONS, THE HARYMAN PARTIES AND BELL SOUTH SHALL RELEASE AND WAIVE ANY CLAIMS AND CAUSES OF ACTION, IF ANY, INCLUDING BUT NOT LIMITED TO, AVOIDANCE ACTIONS, AGAINST THE NIR GROUP, ITS AFFILIATES OR ANY OF THEIR RESPECTIVE DIRECTORS, EMPLOYEES, SHAREHOLDERS, PARTNERS, MEMBERS, AGENTS,**

REPRESENTATIVES, ADVISORS OR ATTORNEYS INCLUDING, BUT NOT LIMITED TO, OAA.

5.21 **RELEASE OF BELL SOUTH.** ON THE EFFECTIVE DATE, THE DEBTORS, THEIR ESTATES, THE COMMITTEE, THE PLAN TRUSTEE, THE PLAN TRUST, REORGANIZED EIPCUS COMMUNICATIONS AND THE NIR GROUP SHALL RELEASE AND WAIVE ANY CLAIMS OR CAUSES OF ACTION, IF ANY, INCLUDING, BUT NOT LIMITED TO, AVOIDANCE ACTIONS, AGAINST BELL SOUTH, ITS AFFILIATES OR ANY OF THEIR RESPECTIVE DIRECTORS, EMPLOYEES, SHAREHOLDERS, PARTNERS, MEMBERS, AGENTS, REPRESENTATIVES, ADVISORS OR ATTORNEYS.

5.22 Corporate Name Change and Relocation. The Reorganized Epicus Communication Certificate of Incorporation and Reorganized Epicus Communication By-laws shall provide that, prior to or on the Effective Date, Epicus Communications shall reincorporate as a Delaware corporation. The location of the corporate offices of Reorganized Epicus Communications, on and after the Effective Date, shall be disclosed prior to the Confirmation Hearing.

5.23 Debtor Intercompany Claims. On the Effective Date, the intercompany Claims between and among the Debtors shall be eliminated.

5.24 Cancellation of Existing Equity Interests in Subsidiary. On the Effective Date, any document, agreement, or instrument evidencing any Claim or equity interest, other than a Claim or equity interest that is reinstated and rendered unimpaired under the Plan held by a Debtor in any Subsidiary, shall be deemed cancelled without further act or action under any applicable agreement, law, regulation, order, or rule and the obligations of the Debtor under such documents, agreements, or instruments evidencing such Claim and equity interests, as the case may be, shall be discharged.

5.25 Waiver of the Ten (10) Day Stay. Pursuant to Bankruptcy Rules 3020(e), 6004(g) and 6006(d), the Confirmation Order shall not be stayed, and in the absence of any entity obtaining a stay pending appeal of the Confirmation Order, Epicus and Reorganized Epicus Communications are free to consummate the transactions contemplated by the Plan at any time. In the absence such a stay pending appeal, if Epicus and Reorganized Epicus Communications consummate the transactions contemplated by the Plan, Reorganized Epicus Communications shall be entitled to be found to be a good faith transferee as to the transfer of the Transferred Assets if the Confirmation Order or any authorization contained herein is reversed or modified on appeal.

5.26 Funding of Plan Distributions.

(a) Upon the Effective Date, Reorganized Epicus Communications shall transfer to Epicus (or the Plan Trustee), to the extent necessary, Cash, from funds generated from the sale of New Debentures, sufficient to pay, as provided in the Plan, all Administrative Expense Claims, the Administrative Expense Claims of Professionals, Allowed Convenience

Claims in Classes 6 and 7, and The NIR Group's fees and expenses as provided in Section 5.19 of the Plan.

(b) Reorganized Epicus Communications shall pay to BellSouth, from funds generated from the sale of New Debentures, the payments to BellSouth, due on the Effective Date, as provided in Sections 4.01 and 9.06 of the Plan.

(c) The Old Equity Payment shall be paid by Gerard Haryman to Reorganized Epicus Communications to be distributed to the holders of Allowed Claims in Classes 4 and 8 in accordance with the treatment provided in Sections 4.04 and 4.08 of the Plan.

(d) The Epicus Payment, the NIR Group Payment and the Haryman Payment shall be paid to the Plan Trustee to be distributed to the holders of Allowed Claims in Classes 5 and 9 in accordance with the treatment provided in Sections 4.05 and 4.09 of the Plan.

(e) All available Cash realized from the liquidation of the Excluded Assets shall be maintained by the Plan Trustee for distribution to the holders of Allowed Claims as provided in the Plan and the Plan Trust Agreement in accordance with the treatment provided in Section 4.05 and 4.09 of the Plan.

ARTICLE VI

ESTABLISHMENT OF PLAN TRUST AND DESIGNATION OF PLAN TRUSTEE

6.01 Establishment of Plan Trust. Prior to the Effective Date, both Debtors shall (i) execute the Plan Trust Agreement, in substantially in the form found in the Plan Supplement, in Schedule 6.01(A), (ii) take all other steps necessary or appropriate to establish the Plan Trust, (iii) transfer, deliver and assign to the Plan Trust on behalf of the holders of Allowed Claims in Classes 5 and 9 all of their right, title and interest in the Plan Trust Assets to be distributed in accordance with this Plan. For federal income tax purposes, the beneficiaries of the Plan Trust shall be treated as the grantors of the Plan Trust and deemed to be the owners of the assets of the Plan Trust, and the Debtors will treat the transfer of the assets of the Debtors to the Plan Trust as a deemed transfer to such beneficiaries followed by a deemed transfer by such beneficiaries to the Plan Trust. The costs and expenses incurred by the Plan Trust on and after the Effective Date shall be paid in the ordinary course of business from the Plan Trust Expense Reserve.

6.02 Purpose of Plan Trust. The Plan Trust, through the Plan Trustee, shall (i) collect and reduce the assets of the Plan Trust to Cash, (ii) make distributions Pro Rata on account of holders of Claims in Classes 5 and 9 under the Plan Trust and in accordance with this Plan and (iii) take all such actions as are reasonably necessary to accomplish the purpose hereof, as more fully provided in the Plan Trust Agreement.

6.03 Powers and Obligations of Plan Trust. In addition to all powers enumerated in the Plan Trust Agreement and in the provisions hereof, from and after the Effective Date, the Plan Trust shall succeed to all of the rights of the Debtors necessary to effectuate the Plan. The Plan Trust shall have the authority without further Bankruptcy Court approval to sell the assets of the Plan Trust, to hire counsel and other advisors, to prosecute and settle objections to Disputed

Claims against the Debtors, to pursue causes of action and otherwise to take such other actions as shall be necessary to administer the Debtors' cases and effect the closing of the Debtors' cases.

6.04 Plan Trustee.

(a) Appointment. Prior to the Confirmation Date, the Committee, in consultation with the Debtors, shall nominate one or more persons to individually or jointly serve as the Plan Trustee.

(b) Service. The Confirmation Order shall provide for the appointment of the Plan Trustee. From and after the Effective Date, the Plan Trustee will continue to serve in accordance with the terms of the Plan Trust Agreement. The Plan Trustee will retain all rights and powers conferred by the Plan Trust Agreement. The Plan Trustee shall also possess such other and further rights and powers as detailed in this Plan and in the Plan Trust Agreement, including, without limitation to those powers and rights conferred by the Plan Trust Agreement, all rights and powers pursuant to section 1123(b)(3)(A) and (B) of the Bankruptcy Code, including the right and power in its reasonable discretion to:

(i) invest the Plan Trust Assets (including, without limitation, Cash in the reserves) in (A) direct obligations of the United States of America or obligations of any agency or instrumentality thereof which are guaranteed by the full faith and credit of the United States of America; (B) money market deposit accounts, checking accounts, savings accounts or certificates of deposit, or other time deposit accounts that are issued by a commercial bank or savings institution organized under the laws of the United States of America or any state thereof; or (C) any other investments that may be permissible under (I) the Bankruptcy Code or (II) any order of the Bankruptcy Court entered in the Chapter 11 Cases;

(ii) calculate and pay all distributions required or permitted to be made under the Plan, the Plan Trust Agreement and/or orders of the Bankruptcy Court;

(iii) subject to the provisions of this Plan and the Plan Trust Agreement, establish, fund, and/or administer the reserves and such other reserves, accounts and escrows as may be authorized by the Plan Trust Agreement, the Plan or order of the Bankruptcy Court;

(iv) employ, supervise and compensate professionals and other persons retained to represent the interests of and serve on behalf of the Debtors and waive any conflicts of interest as deemed necessary and appropriate in his discretion;

(v) make and file tax returns, if necessary, on behalf of the Plan Trust or Epicus;

(vi) seek estimation of contingent or unliquidated Claims in Classes 5 and 9 under section 502 (c) of the Bankruptcy Code;

(vii) seek determination of tax liability under section 505 of the Bankruptcy Code;

(viii) prosecute, settle, dismiss, abandon or otherwise dispose of any and all the Avoidance Actions transferred to the Plan Trust;

(ix) perform any and all acts necessary or appropriate for the conservation and protection of the assets of the Plan Trust;

(x) exercise all powers and rights, and take all actions contemplated by or provided for in the Plan or Plan Trust Agreement;

(xi) take any and all other actions necessary or appropriate to implement the Plan Trust;

(xii) to consider and act on the compromise, settlement or payment of any claim against Epicus;

(xiii) to exercise all powers and rights accorded by the Bankruptcy Code, including, but not limited to, section 105 of the Bankruptcy Code, and, notwithstanding the applicable law of the state of incorporation of any Debtor, all powers and rights accorded under Florida Law; and

(xiv) to prepare and file the final report and motion for final decree in the Epicus case.

(c) Compensation. The Plan Trustee shall be compensated from the Plan Trust Expense Reserve pursuant to the terms of the Plan Trust Agreement, and any agents, financial advisors, attorneys, consultants, independent contractors, representatives and other professionals retained or utilized by the Plan Trustee (the "Administrator Professionals") shall be entitled to reasonable compensation for services rendered and reimbursement of expenses incurred from the Plan Trust Expense Reserve. After the Effective Date, the payment of the fees and expenses of the Plan Trustee and the Administrator Professionals shall be made in the ordinary course of business and shall not be subject to the approval of the Bankruptcy Court. The Plan Trustee shall file with the Bankruptcy Court periodic statements containing a detailed invoice for services performed (a "Statement") and serve the Statement upon any party who filed a Notice of Appearance and any other party requesting service of the Statement. In the event any party in interest objects to the compensation received by the Plan Trustee as detailed in a Statement, the matter shall be presented to the Bankruptcy Court for determination. Any such objection must be filed with the Bankruptcy Court within twenty (20) days after the filing of the Statement upon which the objection is based. Upon the request of any party in interest or the Plan Trustee, the Bankruptcy Court, after notice and a hearing, may, with the consent of the Plan Trustee, alter the amount, terms, or conditions of the Plan Trustee's compensation. Any successor Plan Trustee shall receive such reasonable compensation and reimbursement of expenses in the same manner for service as the Plan Trustee.

(d) Indemnification. An indemnification of the Plan Trustee and the Administrator Professionals shall be as set forth in paragraph 8.3 of the Plan Trust Agreement.

(e) Insurance. The Plan Trustee shall be authorized to obtain all reasonably necessary insurance coverage for himself and the Administrator Professionals.

6.05 Plan Trust Expense Reserves. On or as soon as practicable after the Effective Date and prior to making any distributions, the Plan Trustee shall set aside, deduct and reserve an amount of Cash in the amount of \$15,000, which is the estimated amount of initial plan expenses. The Plan Trust Expense Reserve shall be deposited in a segregated, interest-bearing account in order to fund the fees and expenses of the Plan Trust (including, without limitation, compensation for the Plan Trustee and fees and expenses incurred in connection with the duties and actions of the Plan Trustee (including, without limitation, fees and expenses of legal counsel and accountants)) and to pay insurance, taxes and other expenses arising in the ordinary course of business in maintaining and disposing of the remaining assets. Any Cash remaining in the Plan Trust Expense Reserve prior to the closing of the Chapter 11 Cases shall be distributed to holders of Claims in accordance with the provisions of this Plan.

6.06 Resignation, Death or Removal of Plan Trustee. The Plan Trustee may be removed by the Bankruptcy Court upon application for good cause shown. In the event of the resignation, removal, death or incapacity of a Plan Trustee, the Bankruptcy Court shall designate another person to become Plan Trustee and thereupon the successor Plan Trustee, without any further action, shall become fully vested with all of the rights, powers, duties and obligations of his or her predecessor.

6.07 Preservation of Claims and Causes of Action. On behalf of the Plan Trust, the Plan Trustee shall have the right to prepare, file, pursue, prosecute and settle the Avoidance Actions, whether or not such Avoidance Actions have been asserted or commenced as of the Effective Date, as a representative of the estate pursuant to Section 1123(b)(3)(B) of the Bankruptcy Code appointed for such purpose for the benefit of holders of Allowed Claims and Allowed Interests.

To the extent that certain Avoidance Actions are filed by Epicus and are not resolved prior to the Effective Date, such Avoidance Actions will be transferred to and vest in the Plan Trust pursuant to the terms of the Plan. The Avoidance Actions against those parties listed in the List of Potential Avoidance Actions attached to the Disclosure Statement that will be transferred to and vest in the Plan Trust pursuant to the terms of the Plan include specifically the following:

a. Any and all claims and causes of action, including Avoidance Actions under state or federal law against any and all of the present and former officers, directors, shareholders, principals, employees, agents and affiliates of, and professionals employed by, Epicus and of any affiliates of Epicus, in any way related to, including providing aid and assistance in connection with: (i) the operation, management, funding and fund raising of Epicus, including without limitation, breach of fiduciary duty, negligence, negligent management, fraud, civil theft, civil RICO or conspiracy, conversion, alter ego, misrepresentation, professional malpractice, corporate advantage, theft of corporate opportunities, wasting of corporate assets, equitable subordination of claims, breach of contract and federal statutory claims (including securities law violations), as well as aiding and abetting any of the above; (ii) the sale, transfer, exchange or disposition of any property of Epicus or any of its affiliates, or any preferred stock, common stock or equity or similar interest or securities therein, either prior to or after the Petition Date; or (iii) the conversion, misappropriation of misapplication of property of Epicus or its affiliates or any products or proceeds therefrom.

b. Any and all claims and causes of action, including Avoidance Actions, under state or federal law, including federal or state securities laws, against those persons or entities, who participated or had any involvement in, as transferor, transferee, recipient or otherwise, related to the sale, transfer, exchange or disposition of any property of Epicus or any of its affiliates, any preferred stock, common stock, or equity or similar interests or securities in Epicus or its affiliates or the products thereof, including without limitation, under and pursuant to state preference and fraudulent conveyance laws and Sections 542 through 550 of the Bankruptcy Code.

c. Any and all claims and causes of action involving or in any way related to the collection of accounts receivables, notes receivables, loans receivables, or other receivables owed to Epicus.

d. Any and all claims and causes of action seeking to subordinate, equitably or otherwise Claims filed against the Epicus Estate, or to re-characterize such Claims as equity Interests in Epicus.

IN ADDITION TO THE ABOVE, EPICUS MADE CERTAIN PAYMENTS TO PERSONAL AND ENTITIES BOTH WITHIN THE NINETY (90) DAYS PRIOR TO THE PETITION DATE AND WITHIN ONE (1) YEAR PRIOR TO THE PETITION DATE. ATTACHED TO THE DISCLOSURE STATEMENT ARE LISTS OF THE PAYMENTS MADE WITHIN NINETY (90) DAYS AND ONE (1) YEAR PRIOR TO THE PETITION DATE, RESPECTIVELY. ALL SUCH PERSONS AND ENTITIES MAY BE SUBJECT TO CLAIMS AND CAUSES OF ACTION RELATED TO THE RECOVERY OF SUCH PAYMENTS, INCLUDING CLAIMS AND CAUSES OF ACTIONS UNDER AND PURSUANT TO SECTIONS 542 THROUGH 550 OF THE BANKRUPTCY CODE OR OTHERWISE.

Lastly, there may be claims and causes of action which currently exist or may subsequently arise that are not set forth specifically herein because of the facts upon which such claims and causes of action rest are not fully or currently known by Epicus. The failure to list any such claims or causes of action is not intended to limit the rights of the Liquidating Trustee to pursue such claims and causes of action at such time as the facts giving rise thereto become fully known.

Unless any of the above described claims and causes of action are expressly waived, relinquished, exculpated, released, compromised or settled in the Plan or by Final Order of the Bankruptcy Court, all such claims and causes of action are expressly reserved and preserved for later adjudication and, therefore, no preclusion doctrine, including without limitation, the doctrines of res judicata, collateral estoppel, issue preclusion, claim preclusion estoppel (judicial, equitable or otherwise) or laches shall apply to such claims and causes of action upon or after confirmation or consummation of the Plan.

ANY CREDITOR OR PARTY IN INTEREST VOTING ON THE PLAN SHOULD ASSUME IN CONNECTION WITH SUCH VOTE THAT AVOIDANCE ACTIONS EXIST AGAINST SUCH CREDITOR OR PARTY IN INTEREST AND THAT EPICUS AND/OR

LIQUIDATING TRUSTEE INTEND TO AND SHALL PURSUE SUCH AVOIDANCE ACTIONS.

ARTICLE VII

PROVISIONS REGARDING VOTING AND DISTRIBUTIONS UNDER THE PLAN

7.01 Voting of Claims. Each holder of an Allowed Claim in an impaired Class of Claims that is entitled to vote on the Plan pursuant to Article IV of the Plan shall be entitled to vote separately to accept or reject the Plan as provided in such order as is entered by the Bankruptcy Court establishing procedures with respect to the solicitation and tabulation of votes to accept or reject the Plan, or any other order or orders of the Bankruptcy Court.

7.02 Nonconsensual Confirmation. If any impaired Class of Claims entitled to vote shall not accept the Plan by the requisite statutory majority provided in section 1126(c) of the Bankruptcy Code, the Debtors reserve the right to amend the Plan in accordance with Section 14.08 of the Plan or undertake to have the Bankruptcy Court confirm the Plan under section 1129(b) of the Bankruptcy Code or both. With respect to impaired Classes of Claims that are deemed to reject the Plan, the Debtors shall request that the Bankruptcy Court confirm the Plan pursuant to section 1129(b) of the Bankruptcy Code.

7.03 Distributions of Cash. Any payment of Cash made pursuant to the Plan or the Plan Trust Agreement shall be made by check drawn on a domestic bank or wire transfer.

7.04 Timing of Distributions. In the event that any payment, distribution, or act under the Plan or the Plan Trust Agreement is required to be made or performed on a date that is not a Business Day, then the making of such payment or distribution or the performance of such act may be completed on or as soon as reasonably practicable after the next succeeding Business Day, but shall be deemed to have been completed as of the required date.

7.05 Distribution Made to Addresses. Subject to Bankruptcy Rule 9010, all distributions under the Plan and Plan Trust to holders of Allowed Claims shall be made to the holder of each Allowed Claim at the address of such holder as listed on the Schedules as of the Distribution Notification Date, unless the Debtors or, on and after the Effective Date, Reorganized Epicus Communications or Plan Trustee (as applicable), has been notified in writing of a change of address, including, without limitation, by the timely filing of a proof of claim by such holder that provides an address for such holder different from the address reflected on the Schedules.

7.06 Surrender of Instruments. Except to the extent evidenced by electronic entry, as a condition to receiving any distribution under the Plan, each holder of a certificated instrument or note must surrender such instrument or note held by it to Reorganized Epicus Communications or its designee, unless such certificated instrument or note is being reinstated or being left unimpaired under the Plan. Any holder of such instrument or note that fails to (i) surrender such instrument or note, or (ii) execute and deliver an affidavit of loss and/or

indemnity reasonably satisfactory to Reorganized Epicus Communications before the first (1st) anniversary of the Effective Date shall be deemed to have forfeited all rights and Claims and may not participate in any distribution under the Plan. Any distribution so forfeited shall become property of Reorganized Epicus Communications.

7.07 Registration of Newly Authorized Capital Stock and New Notes. Each Registration Rights Holder shall have the right to become a party to the Registration Rights Agreement on the Effective Date. The Registration Rights Agreement shall contain customary terms and conditions in a form reasonably agreed by Reorganized Epicus Communications and the Registration Rights Holders holding a majority of the Newly Authorized Capital Stock.

7.08 Fractional Shares. No fractional shares of Newly Authorized Capital Stock shall be distributed under the Plan. When any distribution pursuant to the Plan on account of an Allowed Claim would otherwise result in the issuance of a number of shares of Newly Authorized Capital Stock that is not a whole number, the actual distribution of shares of Newly Authorized Capital Stock shall be rounded as follows: (i) fractions of one-half ($\frac{1}{2}$) or greater shall be rounded to the next higher whole number; and (ii) fractions of less than one-half ($\frac{1}{2}$) shall be rounded to the next lower whole number with no further payment therefor. The total number of authorized shares of Newly Authorized Capital Stock to be distributed to holders of Allowed Claims shall be adjusted as necessary to account for the rounding provided in this Plan.

7.09 Unclaimed Distributions. All distributions under the Plan (other than under the Plan Trust Agreement) that are unclaimed for a period of sixty (60) days after distribution thereof shall be deemed unclaimed property under section 347(b) of the Bankruptcy Code and revested in Reorganized Epicus Communications and any entitlement of any holder of any Claim to such distributions shall be extinguished and forever barred.

7.10 Setoffs. Reorganized Epicus Communications or the Plan Trustee may, but shall not be required to, set off against any Claim (for purposes of determining the Allowed amount of such Claim on which distribution shall be made), any Claims of any nature whatsoever that the Debtors may have against the holder of such Claim, but neither the failure to do so nor the allowance of any Claim hereunder shall constitute a waiver or release by Reorganized Epicus Communications or the Plan Trustee of any such Claim the Debtors may have against the holder of such Claim.

7.11 Allocation of Plan Distributions Between Principal and Interest. To the extent that any Allowed Claim entitled to a distribution under the Plan or the Plan Trust Agreement is comprised of indebtedness and accrued but unpaid interest thereon, such distribution shall be allocated first to the principal amount of the Claim (as determined for federal income tax purposes) and then, to the extent the consideration exceeds the principal amount of the Claim, to accrued but unpaid interest.

ARTICLE VIII

PROCEDURES FOR TREATING DISPUTED CLAIMS

8.01 Objections to Administrative Expense Claims and Claims. Reorganized Epicus Communications shall be entitled to object to Administrative Expense Claims and Claims. Except as otherwise ordered by the Bankruptcy Court, any objections to Administrative Expense Claims and Claims shall be filed and served in accordance with the Bankruptcy Court's Order approving the Disclosure Statement, or other Order of the Bankruptcy Court.

8.02 No Distributions Pending Allowance. Notwithstanding any other provision hereof, if any portion of a Claim is a Disputed Claim, no payment or distribution provided hereunder shall be made on account of such Claim unless and until such Disputed Claim becomes an Allowed Claim.

8.03 Personal Injury Claims. All Personal Injury Claims are Disputed Claims. No distributions shall be made on account of any Personal Injury Claim unless and until such Claim is liquidated and becomes an Allowed Claim. Any Personal Injury Claim which has not been liquidated prior to the Effective Date and as to which a proof of claim was timely filed in the Chapter 11 Cases, shall be determined and liquidated in the administrative or judicial tribunal in which it is pending on the Effective Date or, if no action was pending on the Effective Date, in any administrative or judicial tribunal of appropriate jurisdiction. Any Personal Injury Claim determined and liquidated (i) pursuant to a judgment obtained in accordance with this Section and applicable nonbankruptcy law which is no longer appealable or subject to review, or (ii) in any alternative dispute resolution or similar proceeding as same may be approved by order of a court of competent jurisdiction, shall be paid as follows: (A) to the extent such liquidated Claim is, in whole or in part, an Insured Claim, the insured portion shall be paid by the applicable insurer pursuant to the provisions of Section 8.05 of the Plan and (B) to the extent any portion of such liquidated Claim is not covered by any of the Debtor's insurance policies, such uninsured portion shall be deemed, to the extent applicable, an Allowed Claim in Class 8 or 9 (as applicable) and treated in accordance with Sections 4.08 and 4.09 of the Plan. Nothing contained in this Section 8.03 shall constitute or be deemed a waiver of any Claim, right, or Cause of Action that the Debtor may have against any person in connection with or arising out of any Personal Injury Claim, including, without limitation, any rights under section 157(b) of title 28 of the United States Code.

8.04 Distributions to Convenience Claims. After such time as a Disputed Convenience Claim becomes Allowed, Reorganized Epicus Communications or Epicus, as the case may be, shall distribute to the holder thereof the distributions, if any, to which such holder is then entitled under the Plan. Such distributions to holders of Allowed Convenience Claims shall be made on or before the date that is twenty (20) days after the order or judgment of the Bankruptcy Court allowing such Disputed Convenience Claim becomes a Final Order, without any post-Effective Date interest thereon.

8.05 Distributions Relating to Allowed Insured Claims. Distributions under the Plan to each holder of an Allowed Claim covered by insurance shall be in accordance with the provisions of any applicable insurance policy. Nothing contained herein shall constitute or be

deemed a waiver of any Cause of Action that the Debtor or any entity may hold against any other entity, including, without limitation, insurers under any policies of insurance, nor shall anything contained herein constitute or be deemed a waiver by such insurers of any defenses, including coverage defenses, held by such insurers.

8.06 Resolution of Administrative Expense Claims. On and after the Effective Date, Reorganized Epicus Communications shall have the authority to compromise, settle, otherwise resolve, or withdraw any objections to Administrative Expense Claims and Claims and compromise, settle, or otherwise resolve Disputed Administrative Expense Claims without approval of the Bankruptcy Court.

ARTICLE IX

EXECUTORY CONTRACTS AND UNEXPIRED LEASES

9.01 Assumption or Rejection of Executory Contracts and Unexpired Leases. Pursuant to sections 365(a) and 1123(b)(2) of the Bankruptcy Code, all executory contracts and unexpired leases that exist between the Debtors and any person or entity shall be deemed rejected by the Debtors, as of the Effective Date, except for any executory contracts or unexpired leases (i) that have been assumed pursuant to an order of the Bankruptcy Court entered prior to the Effective Date and for which the motion was filed prior to the Confirmation Date, (ii) as to which a motion for approval of the assumption of such executory contract or unexpired lease has been filed and served prior to the Confirmation Date, (iii) that is specifically designated as a contract or lease to be assumed on Schedule 9.01(A) (executory contracts) or Schedule 9.01(B) (unexpired leases), which Schedules shall be contained in the Plan Supplement, or (iv) that is otherwise provided to be assumed pursuant to this Plan; *provided, however,* that the Debtors reserve the right, on or prior to the Confirmation Date, to amend Schedules 9.01(A) and 9.01(B) to delete any executory contract or unexpired lease therefrom or add any executory contract or unexpired lease thereto, in which event such executory contract(s) or unexpired lease(s) shall be deemed to be, respectively, assumed or rejected. The Debtors shall provide notice of any amendments to Schedules 9.01(A) and 9.01(B) to the parties to the executory contracts and unexpired leases affected thereby. The listing of a document on Schedule 9.01(A) or 9.01(B) shall not constitute an admission by the Debtors that such document is an executory contract or an unexpired lease or that the Debtors have any liability thereunder.

The Assumed Executory Contracts and Leases which are being assumed by Reorganized Epicus Communications in connection with Section 5.01 of this Plan shall be assumed by Epicus and assigned to Reorganized Epicus Communications as of the Effective Date.

9.02 Approval of Assumption or Rejection of Executory Contracts and Unexpired Leases. Entry of the Confirmation Order shall, subject to and upon the occurrence of the Effective Date, constitute (i) the approval, pursuant to sections 365(a) and 1123(b)(2) of the Bankruptcy Code, of the assumption of the executory contracts and unexpired leases assumed and assigned pursuant to Section 9.01 of the Plan, (ii) the extension of time, pursuant to section 365(d)(4) of the Bankruptcy Code, within which the Debtor may assume, assume and assign, or reject the unexpired leases specified in Section 9.01 of the Plan through the date of entry of an order approving the assumption, assumption and assignment, or rejection of such unexpired

leases, and (iii) the approval, pursuant to sections 365(a) and 1123(b)(2) of the Bankruptcy Code, of the rejection of the executory contracts and unexpired leases rejected pursuant to Section 9.01 of the Plan.

9.03 Inclusiveness. Unless otherwise specified on Schedules 9.01(A) and 9.01(B), each executory contract and unexpired lease listed or to be listed on Schedules 9.01(A) and 9.01(B) shall include modifications, amendments, supplements, restatements, or other agreements made directly or indirectly by any agreement, instrument, or other document that in any manner affects such executory contract or unexpired lease, without regard to whether such agreement, instrument or other document is listed on Schedules 9.01(A) and 9.01(B).

9.04 Tariff Services. Subject to the terms of any Interconnection Agreement, all Access Providers shall continue to provide without interruption all Tariff Services, specifically including usage-sensitive access services, provided to the Debtors prior to the Effective Date.

9.05 Cure of Defaults. Except as may otherwise be agreed to by the parties, (including in particular the BellSouth Cure Claim, treatment of which is discussed in Section 9.06 herein) within thirty (30) days after the Effective Date, Reorganized Epicus Communications shall cure any and all undisputed defaults under any executory contract or unexpired lease assumed by the Debtors pursuant to the Plan, in accordance with section 365(b) of the Bankruptcy Code or pay the same cure amounts in accordance with the terms and conditions agreed upon by and between the party to the executory contract or unexpired lease and Reorganized Epicus Communications. Such agreements can be found in Schedule 9.05 in the Plan Supplement. All disputed defaults that are required to be cured shall be cured either within thirty (30) days of the entry of a Final Order determining the amount, if any, of Reorganized Epicus Communications' liability with respect thereto, or as may otherwise be agreed to by the parties.

9.06 Assumption of BellSouth Interconnection Agreements. On the Effective Date, the Interconnection Agreements shall be assumed by Epicus and assigned to Reorganized Epicus Communications and BellSouth shall receive (i) a cash payment in the amount of \$1,278,000 and (ii) application of the deposit in the amount of \$322,695 toward payment of the BellSouth Cure Claim. Following the Effective Date, the remaining balance due on the BellSouth Cure Claim (ie. \$328,701) shall be paid over the next twelve months subsequent to the Effective Date, with interest at the rate of 8%, in equal monthly payments of \$28,593.18. In addition, the adequate assurances of future performance under the Interconnection Agreements pursuant to Section 365(b)(1)(C) of the Bankruptcy Code shall consist in their entirety as follows:

(a) Adequate Protection Payments Through Effective Date. Through the Effective Date, Epicus Communications will make weekly payments of its post-petition obligations (the "Adequate Protection Payments") to BellSouth in the amount of \$230,000 or an amount equal to projected monthly billings divided by 4, as determined by a monthly true-up. The Adequate Protection Payments must be received by BellSouth by bank wire transfer on Monday of each week, provided however, that in the event such Adequate Protection Payment is not timely received on each Monday, the payment amount for such week shall increase to the

amount of \$245,000. The increased payment obligation resulting from each such untimely remittance shall be self-effectuating and shall be payable immediately upon notification from BellSouth of the non-timely receipt of any such Adequate Protection Payment. Notwithstanding the foregoing, there shall be no Adequate Protection Payment due for the week of May 31, 2005.

(b) True-up of Adequate Protection Payments. As soon as practicable after the Effective Date, BellSouth shall perform a true-up of the Adequate Protection Payments made to BellSouth under this Section 9.06(a) of the Plan and the Amended Stipulation for Use of Cash Collateral of BellSouth, as amended and modified. To the extent the total Adequate Protection Payments exceed Epicus Communications' post-petition obligations to BellSouth, the excess amount shall be applied to reduce the BellSouth Cure Claim, thus reducing the balance of the BellSouth Cure Claim to be paid over the twelve months following the Effective Date.

(c) Post-Petition Deposit. Reorganized Epicus Communications shall pay a deposit equal to twice the projected monthly billings under all active agreements with BellSouth ("Post Petition Deposit"). Twenty-five percent (25%) of the Post Petition Deposit shall be paid within six months of the Effective Date. An additional 25% of the Post Petition Deposit shall be paid within 12 months of the Effective Date. The remaining 50% of the Post Petition Deposit shall be made in twelve equal payments over the subsequent twelve months (i.e., beginning in month 13 after the Effective Date and running through month 24 after the Effective Date). BellSouth shall perform a true-up of Reorganized Epicus Communication's post-Effective Date obligations and the Post Petition Deposit at months 12 and 24 after the Effective Date to determine the adequate amount of the Post-Petition Deposit.

(d) Post-Effective Date Weekly Payments. After the Effective Date, Reorganized Epicus Communications will make weekly payments of \$230,000 (or amounts equal to projected monthly billings divided by 4) (the "Weekly Payments") until the Post Petition Deposit amount held by BellSouth equals two months of estimated billings ("Interim Period"). After the Interim Period, payment terms will be net 30 from bill date for all undisputed and disputed amounts (the "Normal Period"). As soon as practicable after the commencement of the Normal Period, BellSouth shall perform a true-up of the Weekly Payments and Reorganized Epicus Communications Post-Effective Date obligations. To the extent the total Weekly Payments exceed Epicus Communications' post-petition obligations to BellSouth, the excess amount shall be credited to the following month's bill for service to Reorganized Epicus Communications.

(e) Consequences of Late Payments. If Reorganized Epicus Communications defaults on any Weekly Payment, BellSouth shall have, without further notice to Reorganized Epicus Communications, consistent with applicable law, the right to begin the termination of services provided to Reorganized Epicus Communications. If Reorganized Epicus Communications defaults on any payment during the Normal Period, payment for services shall revert back to weekly payments equal to projected monthly billings divided by 4. If Reorganized Epicus Communications subsequently defaults on weekly payments, BellSouth shall have, without further notice to Reorganized Epicus Communications, consistent with applicable law, the right to begin the termination of services provided to Reorganized Epicus Communications.

(f) Billing Disputes. Reorganized Epicus Communications shall make all payments to BellSouth for services prior to submitting billing disputes. Any disputed amounts resolved in favor of Reorganized Epicus Communications will be credited to the following month's bill for service to Reorganized Epicus Communications.

(g) Retention of Lien. After the Effective Date, BellSouth shall retain its lien on, and security interest in all assets of Reorganized Epicus Communications, including proceeds and products, all negotiable instruments including proceeds and products, all accounts receivable including proceeds and products, all inventory, including proceeds and products thereof, in the same priority as existed prepetition, until the Post Petition Deposit equals two months of estimated billings. Reorganized Epicus Communications shall have the right to grant liens on such assets, subordinate to the liens of BellSouth and the NIR Group.

9.07 Bar Date for Filing Proofs of Claim Relating to Executory Contracts and Unexpired Leases Rejected Pursuant to the Plan. Claims arising out of the rejection of an executory contract or unexpired lease pursuant to Section 9.01 of the Plan must be filed with the Bankruptcy Court and served upon Reorganized Epicus Communications and the Plan Trustee or, on and after the Effective Date no later than thirty (30) days after the later of (i) notice of entry of an order approving the rejection of such executory contract or unexpired lease, (ii) notice of entry of the Confirmation Order, and (iii) notice of an amendment to Schedule 9.01(A) or 9.01(B). All such Claims not filed within such time will be forever barred from assertion against the Debtors and their estates or Reorganized Epicus Communications and its property.

9.08 Non-Survival of Corporate Reimbursement Obligations. Nothing herein shall be deemed to be an assumption of any prepetition indemnification obligation and any such obligations shall be rejected pursuant to the Plan.

9.09 Insurance Policies. All of the Debtors' insurance policies and any agreements, documents, or instruments relating thereto, are treated as executory contracts under the Plan. Distributions under the Plan to any holder of an Insured Claim shall be in accordance with the treatment provided under Sections 4.08 or 4.09 of the Plan, respectively. Nothing contained herein shall constitute or be deemed a waiver of any Cause of Action that the Debtors may hold against any entity, including, without limitation, the insurer under any of the Debtors' policies of insurance.

9.10 Compensation and Benefit Programs. Except as provided in Section 9.01 of the Plan, the Pension Plans and all savings plans, Stock Bonus Plans, retirement plans, health care plans, performance-based incentive plans, retention plans, workers' compensation programs and life, disability, directors and officers liability, and other insurance plans of the Debtors are treated as executory contracts under the Plan and shall, on the Effective Date, be deemed assumed or rejected by the Debtor, as the case may be, in Schedules 9.01(A) or 9.01(B), in accordance with sections 365(a) and 1123(b)(2) of the Bankruptcy Code; *provided, however,* that such programs shall not be continued for the benefit of, and shall be deemed rejected with respect to, Culpable Individuals.

ARTICLE X

PROVISIONS REGARDING CORPORATE GOVERNANCE
AND MANAGEMENT OF REORGANIZED EPICUS COMMUNICATIONS

10.01 General. On the Effective Date, the management, control, and operation of Reorganized Epicus Communications shall become the general responsibility of the Board of Directors of Reorganized Epicus Communications.

10.02 Directors and Officers of Reorganized Epicus Communications.

(a) Reorganized Epicus Communications Board of Directors. The initial Board of Directors of Reorganized Epicus Communications shall be disclosed not later than ten (10) days prior to the Confirmation Hearing. Each of the members of such initial Board of Directors shall serve in accordance with applicable nonbankruptcy law and the Reorganized Epicus Communications Certificate of Incorporation and Reorganized Epicus Communications By-laws, as the same may be amended from time to time.

(b) Reorganized Epicus Communications Officers. Gerard Haryman and Thomas Donaldson will be officers of Reorganized Epicus Communications having titles and subject to employment terms set forth in the Employment Contracts contained in the Plan Supplement, Schedule 5.15. Mark Schaftlein will be the Chief Executive Officer of Reorganized Epicus Communications on and after the Effective Date. Such officers shall serve in accordance with applicable nonbankruptcy law, any employment agreement with Reorganized Epicus Communications, and the Reorganized Epicus Communications Certificate of Incorporation and Reorganized Epicus Communications By-laws, as the same may be amended from time to time.

10.03 Certificates of Incorporation and Bylaws. The Reorganized Epicus Communications Certificate of Incorporation, and the Reorganized Debtor By-laws shall contain provisions necessary to prohibit the issuance of nonvoting equity securities as required by section 1123(a)(6) of the Bankruptcy Code, subject to further amendment of such certificates of incorporation and by-laws as permitted by applicable law.

10.04 Authorization and Issuance of New Securities. The issuance of 100,000,000 shares of the Newly Authorized Capital Stock of Reorganized Epicus Communications is hereby authorized without further act or action under applicable law, regulation, order, or rule.

10.05 Listing of New Common Stock. Reorganized Epicus Communications shall use commercially reasonable efforts to cause the shares of Newly Issued Capital Stock to be listed for trading on or as soon as practicable after the Effective Date.

ARTICLE XI

EFFECT OF CONFIRMATION

11.01 Continued Existence of the Debtors: Vesting of Assets. On the Effective Date, pursuant to sections 1141(b) and (c) of the Bankruptcy Code, all right, title and interest in all of Epicus' property and assets (excluding the Transferred Assets), including without limitation, all rights and causes of action, whether arising by contract, under the Bankruptcy

Code, under the Plan or under other applicable law, including all rights Epicus has under the Plan, and the Plan Trust Assets, shall vest in the Plan Trust, to be administered and disposed of in accordance with the Plan and the Plan Trust Agreement, and the Transferred Assets and all other property and assets of Epicus Communications shall vest in Reorganized Epicus Communications, free and clear of liens, claims and encumbrances, except as provided herein. From and after the Effective Date, Reorganized Epicus Communications may operate its business and may use, acquire, and dispose of property free of any restrictions of the Bankruptcy Code or the Bankruptcy Rules and in all respects as if there were no pending cases under any chapter or provision of the Bankruptcy Code, except as provided herein.

11.02 Discharge of Claims and Termination of Equity Interests. Except as otherwise provided in the Plan and the Confirmation Order, the rights afforded in the Plan and the payments and distributions to be made hereunder shall be in exchange for and in complete satisfaction, discharge, and release of all existing debts and Claims, of any kind, nature, or description whatsoever, including any interest accrued on such Claims from and after the Commencement Date, against the Debtors to the fullest extent permitted by section 1141 of the Bankruptcy Code. Except as provided in the Plan, upon the Effective Date, all existing Claims against the Debtors and the Equity Interests in the Debtors shall be deemed to be, discharged and terminated, and all holders of Claims and Equity Interests shall be precluded and enjoined from asserting against Reorganized Epicus Communications or any of its assets or properties, any other or further Claim or Equity Interest based upon any act or omission, transaction, or other activity of any kind or nature that occurred prior to the Effective Date, whether or not such holder has filed a proof of Claim or proof of Equity Interest.

11.03 Discharge of Debtors. Except as otherwise provided in the Plan or the Confirmation Order, upon the Effective Date and in consideration of the distributions to be made hereunder, except as otherwise expressly provided herein, each holder (as well as any trustees and agents on behalf of each holder) of a Claim or Equity Interest and any affiliate of such holder shall be deemed to have forever waived, released, and discharged the Debtors, to the fullest extent permitted by section 1141 of the Bankruptcy Code, of and from any and all Claims, Equity Interests, rights, and liabilities that arose prior to the Effective Date. Upon the Effective Date, all such persons shall be forever precluded and enjoined, pursuant to section 524 of the Bankruptcy Code, from prosecuting or asserting any such discharged Claim against or terminated Equity Interest in the Debtors.

11.04 **INJUNCTION.** EXCEPT AS OTHERWISE EXPRESSLY PROVIDED IN THE PLAN, THE CONFIRMATION ORDER, OR A SEPARATE ORDER OF THE BANKRUPTCY COURT, ALL ENTITIES WHO HAVE HELD, HOLD OR MAY HOLD CLAIMS AGAINST OR EQUITY INTEREST IN THE DEBTORS AND OTHER PARTIES IN INTERET, ALONG WITH THEIR RESPECTIVE PRESENT OR FORMER EMPLOYEES, AGENTS, OFFICERS, DIRECTORS, OR PRINCIPALS, ARE PERMANENTLY ENJOINED, ON AND AFTER THE EFFECTIVE DATE, FROM (i) COMMENCING OR CONTINUING IN ANY MANNER ANY ACTION OR OTHER PROCEEDING OF ANY KIND AGAINST THE DEBTORS OR REORGANIZED EPICUS COMMUNICATIONS WITH RESPECT TO ANY SUCH CLAIM OR EQUITY INTEREST, (ii) ENFORCING, ATTACHING, COLLECTING, OR RECOVERING BY ANY MANNER OR MEANS OF ANY JUDGMENT, AWARD, DECREE, OR ORDER

AGAINST THE DEBTORS OR REORGANIZED EPICUS COMMUNICATIONS ON ACCOUNT OF ANY SUCH CLAIM OR EQUITY INTEREST (iii) CREATING, PERFECTING, OR ENFORCING ANY ENCUMBRANCE OF ANY KIND AGAINST THE DEBTORS OR REORGANIZED EPICUS COMMUNICATIONS ON ACCOUNT OF ANY SUCH CLAIM OR EQUITY INTEREST, (iv) COMMENCING OR CONTINUING IN ANY MANNER ANY ACTION OR OTHER PROCEEDING OF ANY KIND WITH RESPECT TO ANY CLAIMS AND CAUSES OF ACTION WHICH ARE EXTINGUISHED OR RELEASED PURSUANT TO THE PLAN, AND (v) TAKING ANY ACTIONS TO INTERFERE WITH THE IMPLEMENTATION OR CONSUMMATION OF THE PLAN.

11.05 SECTION 105 RELIEF. CONFIRMATION OF THE PLAN AND PAYMENTS UNDER THE PLAN SHALL ENJOIN ALL CLAIMANTS FROM COMMENCING OR CONTINUING ANY ACTION OR OTHER PROCEEDING OR EXERCISING ANY EFFORTS TO COLLECT ANY OBLIGATIONS, INCLUDING ATTACHMENT OR OTHER MEANS OF ENFORCEMENT OR COLLECTION AGAINST THE RELEASED PARTIES OR THEIR PROPERTIES IN CONNECTION WITH THE RELEASED PARTIES' PERSONAL LIABILITY FOR CLAIMS AGAINST THE DEBTORS, WHICH CLAIMS HAVE BEEN PROVIDED FOR THROUGH THE PLAN.

11.06 TERM OF INJUNCTIONS OR STAYS. UNLESS OTHERWISE PROVIDED IN THE PLAN, THE CONFIRMATION ORDER, OR A SEPARATE ORDER OF THE BANKRUPTCY COURT, ALL INJUNCTIONS OR STAYS ARISING UNDER OR ENTERED DURING THE CHAPTER 11 CASES UNDER SECTION 105 OR 362 OF THE BANKRUPTCY CODE, OR OTHERWISE, AND IN EXISTENCE ON THE CONFIRMATION DATE, SHALL REMAIN IN FULL FORCE AND EFFECT UNTIL THE LATER OF THE EFFECTIVE DATE AND THE DATE INDICATED IN SUCH APPLICABLE ORDER.

11.07 EXCULPATION. NONE OF THE DEBTORS, REORGANIZED EPICUS COMMUNICATIONS, THE NIR GROUP, THE COMMITTEE, THE PLAN TRUSTEE OR BELLSOUTH, OR THEIR RESPECTIVE PROFESSIONALS SHALL HAVE OR INCUR ANY LIABILITY TO ANY HOLDER OF A CLAIM OR EQUITY INTEREST FOR ANY ACT OR OMISSION IN CONNECTION WITH, RELATED TO, OR ARISING OUT OF, THE CHAPTER 11 CASES, THE PURSUIT OF CONFIRMATION OF THE PLAN, THE CONSUMMATION OF THE PLAN, OR THE ADMINISTRATION OF THE PLAN OR THE PROPERTY TO BE DISTRIBUTED UNDER THE PLAN, EXCEPT FOR WILLFUL MISCONDUCT, GROSS NEGLIGENCE, CRIMINAL CONDUCT, MISUSE OF CONFIDENTIAL INFORMATION THAT CAUSES DAMAGES, OR *ULTRA VIRES* ACTS AND, IN ALL RESPECTS, THE DEBTORS, REORGANIZED EPICUS COMMUNICATIONS, THE NIR GROUP, THE COMMITTEE, THE PLAN TRUSTEE OR BELLSOUTH SHALL BE ENTITLED TO RELY UPON THE ADVICE OF COUNSEL WITH RESPECT TO THEIR DUTIES AND RESPONSIBILITIES UNDER THE PLAN. NOTHING IN THIS SECTION 11.06 SHALL LIMIT THE LIABILITY OF THE PROFESSIONALS OF THE DEBTORS, REORGANIZED EPICUS COMMUNICATIONS, THE NIR GROUP, THE

COMMITTEE, THE PLAN TRUSTEE OR BELLSOUTH TO THEIR RESPECTIVE CLIENTS PURSUANT TO DR 1.2 OF THE CODE OF PROFESSIONAL RESPONSIBILITY.

11.08 Avoidance Actions. From and after the Effective Date and transfer of the Avoidance Actions into the Plan Trust, the Plan Trustee shall have the right to prosecute any avoidance actions under sections 105, 502(d), 510, 542 through 551, and 553 of the Bankruptcy Code that belong to the Debtors or Debtors in Possession.

11.09 Retention of Causes of Action/Reservation of Rights.

(a) Except as specifically provided for herein, nothing contained in the Plan or the Confirmation Order shall be deemed to be a waiver or the relinquishment of any rights or Causes of Action that the Debtors or Reorganized Epicus Communications may have or which Reorganized Epicus Communications may choose to assert on behalf of their respective estates under any provision of the Bankruptcy Code or any applicable nonbankruptcy law, including, without limitation, (i) any and all Claims against any person or entity, to the extent such person or entity asserts a crossclaim, counterclaim, and/or Claim for setoff which seeks affirmative relief against the Debtors, Reorganized Epicus Communications, its officers, directors, or representatives, (ii) the turnover of any property of the Debtors' estates, and (iii) Causes of Action against current or former directors, officers, professionals, agents, financial advisors, underwriters, lenders, or auditors relating to acts or omissions occurring prior to the Commencement Date.

(b) Except as specifically provided for herein, nothing contained in the Plan or the Confirmation Order shall be deemed to be a waiver or relinquishment of any Claim, Cause of Action, right of setoff, or other legal or equitable defense which the Debtors had immediately prior to the Commencement Date, against or with respect to any Claim left unimpaired by the Plan. Reorganized Epicus Communications shall have, retain, reserve, and be entitled to assert all such Claims, Causes of Action, rights of setoff, and other legal or equitable defenses which they had immediately prior to the Commencement Date fully as if the Chapter 11 Case had not been commenced, and all of Reorganized Epicus Communications' legal and equitable rights respecting any Claim left unimpaired by the Plan may be asserted after the Confirmation Date to the same extent as if the Chapter 11 Cases had not been commenced.

(c) **NOTWITHSTANDING ANYTHING TO THE CONTRARY SET FORTH HEREIN, THE FOREGOING RELEASES AND INJUNCTIONS SHALL NOT PROHIBIT OR IMPAIR THE RIGHTS OF ANY PARTIES TO COMMENCE OR PURSUE ACTIONS BASED ON FRAUD OR VIOLATIONS OF APPLICABLE SECURITIES LAWS.**

ARTICLE XII

CONDITIONS PRECEDENT TO THE EFFECTIVE DATE

12.01 Effectiveness. The Plan shall not become effective unless and until the following conditions shall have been satisfied or waived pursuant to Section 12.03 of the Plan:

(a) The Plan shall have been confirmed as to both Debtors, and the Confirmation Order, in substantially the form found in the Plan Supplement, Schedule 12.01, shall have been signed by the judge presiding over the Chapter 11 Cases, and there shall not be an appeal, stay, or injunction in effect with respect thereto;

(b) The Reorganized Epicus Communications Certificate of Incorporation and the Reorganized Epicus Communications By-laws shall be in a form and substance reasonably acceptable to the Debtors and The NIR Group;

(c) All actions, documents, and agreements necessary to implement the Plan shall have been effected or executed;

(d) Reorganized Epicus Communications shall have received all authorizations, consents, regulatory approvals, rulings, letters, no-action letters, opinions, or documents that are necessary to implement the Plan and that are required by law, regulation, or order;

(e) The New Debentures to be purchased by The NIR Group shall be in a form and substance acceptable to The NIR Group;

(f) Epicus and Reorganized Epicus Communications shall have performed all of the actions necessary to effectuate the transactions described in Section 5.01 of this Plan.

12.02 Failure of Conditions. In the event that one or more of the conditions specified in Section 12.01 of the Plan have not occurred on or before one hundred twenty (120) days after the Confirmation Date, (i) the Confirmation Order shall be vacated, (ii) no distributions under the Plan shall be made, (iii) the Debtors and all holders of Claims and Equity Interests shall be restored to the *status quo ante* as of the day immediately preceding the Confirmation Date as though the Confirmation Date never occurred, and (iv) the Debtors' obligations with respect to Claims and Equity Interests shall remain unchanged and nothing contained herein shall constitute or be deemed a waiver or release of any Claims or Equity Interests by or against the Debtors or any other person or to prejudice in any manner the rights of the Debtors or any person in any further proceedings involving the Debtors.

12.03 Waiver of Conditions. Debtors, to the extent not prohibited by applicable law, may waive one (1) or more of the conditions precedent to effectiveness of the Plan set forth in Section 12.01 of the Plan; *provided, however*, that the Debtors may not waive any condition set forth in Section 12.01 without the approval of The NIR Group.

12.04 Effective Date. All rights and obligations under the Plan will only become effective upon occurrence of the Effective Date. To the extent any other provision of the Plan

may be deemed to conflict with this provision, this provision shall be controlling. In the event the Effective Date does not occur, then the Plan shall be deemed null and void in its entirety and the Debtors shall remain under the jurisdiction of the Court in all respects as though the Plan had not been filed and/or the Confirmation Order had not been entered. In such event, nothing in the Plan or Confirmation Order shall constitute or be deemed a waiver or release of any Claims by or against the Debtors or any person in any further proceedings involving the Debtors, and none of the transactions contemplated pursuant to the Plan shall be implemented, and none of the substantive rights of any person shall be modified in any manner set forth in the Plan.

ARTICLE XIII

RETENTION OF JURISDICTION

13.01 The Bankruptcy Court shall have exclusive jurisdiction of all matters arising out of, and related to, the Chapter 11 Cases and the Plan pursuant to, and for the purposes of, sections 105(a) and 1142 of the Bankruptcy Code and for, among other things, the following purposes:

- (a) To hear and determine pending applications for the assumption or rejection of executory contracts or unexpired leases and the allowance of cure amounts and Claims resulting therefrom;
- (b) To hear and determine any and all adversary proceedings, applications, and contested matters;
- (c) To hear and determine any objection to Administrative Expense Claims or Claims;
- (d) To enter and implement such orders as may be appropriate in the event the Confirmation Order is for any reason stayed, revoked, modified, or vacated;
- (e) To issue such orders in aid of execution and consummation of the Plan, to the extent authorized by section 1142 of the Bankruptcy Code;
- (f) To consider any amendments to, or modifications of, the Plan, to cure any defect or omission, or reconcile any inconsistency in any order of the Bankruptcy Court, including, without limitation, the Confirmation Order;
- (g) To hear and determine all applications for compensation and reimbursement of expenses of professionals under sections 330, 331, and 503(b) of the Bankruptcy Code;
- (h) To hear and determine disputes arising in connection with the interpretation, implementation, or enforcement of the Plan;
- (i) To issue injunctions, enter and implement other orders, and take such other actions as may be necessary or appropriate to restrain interference by any person with the

consummation, implementation, or enforcement of the Plan, the Confirmation Order, or any other order of the Bankruptcy Court;

(j) To recover all assets of the Debtors and property of the Debtors' estates, wherever located;

(k) To hear and determine matters concerning state, local, and federal taxes in accordance with sections 346, 505, and 1146 of the Bankruptcy Code (including the expedited determination of tax under section 505(b) of the Bankruptcy Code);

(l) To resolve any Disputed Claims;

(m) To determine the scope of any discharge of any Debtors under the Plan or the Bankruptcy Code;

(n) To hear any other matter not inconsistent with the Bankruptcy Code; and

(o) To enter a final decree closing the Chapter 11 Cases.

ARTICLE XIV

MISCELLANEOUS PROVISIONS

14.01 Effectuating Documents and Further Transactions. Debtors and Reorganized Epicus Communications are authorized to execute, deliver, file, or record such contracts, instruments, releases, indentures, and other agreements or documents and take such actions as may be necessary or appropriate to effectuate and further evidence the terms and conditions of the Plan and any securities issued pursuant to the Plan.

14.02 Corporate Action. On the Effective Date, all matters provided for under the Plan that would otherwise require approval of the stockholders or directors of the Debtors or Reorganized Epicus Communications, including, without limitation, (i) the authorization to issue or cause to be issued the New Common Stock, (ii) the effectiveness of Reorganized Debtor Certificate of Incorporation, and Reorganized Epicus Communications By-laws, (iii) all restructuring transactions effectuated pursuant to the Plan, (iv) the election or appointment, as the case may be, of directors and officers of Reorganized Epicus Communications, (v) the authorization and approval of the Registration Rights Agreement, and (vi) the qualification of Reorganized Epicus Communications as a foreign corporation wherever the conduct of business by Reorganized Epicus Communications requires such qualification, shall be deemed to have occurred and shall be in effect from and after the Effective Date pursuant to the applicable general corporation law of the states in which the Debtors and Reorganized Epicus Communications are incorporated, without any requirement of further action by the stockholders or directors of the Debtors or Reorganized Epicus Communications. On the Effective Date, or as soon thereafter as is practicable, Reorganized Epicus Communications shall, if required, file its amended certificates of incorporation with the Secretary of State of the state in which each such entity is (or will be) incorporated, in accordance with the applicable general corporation law of that state.

14.03 Withholding and Reporting Requirements. In connection with the consummation of the Plan, the Debtors or Reorganized Epicus Communications, as the case may be, shall comply with all withholding and reporting requirements imposed by any federal, state, local, or foreign taxing authority and all distributions hereunder shall be subject to any such withholding and reporting requirements.

14.04 Exemption from Transfer Taxes. Pursuant to section 1146(c) of the Bankruptcy Code, the issuance, transfer, or exchange of notes or equity securities under the Plan, the creation of any mortgage, deed of trust, or other security interest, the making or assignment of any lease or sublease, or the making or delivery of any deed or other instrument of transfer under, in furtherance of, or in connection with the Plan, including, without limitation, any merger agreements or agreements of consolidation, deeds, bills of sale, or assignments executed in connection with any of the transactions contemplated under the Plan, shall not be subject to any stamp, real estate transfer, mortgage recording, or other similar tax. All sale transactions consummated by the Debtors and approved by the Bankruptcy Court on and after the Commencement Date through and including the Effective Date, including, without limitation, the transfers effectuated under the Plan, the sale by the Debtors of owned property pursuant to the Sale Transaction, and the assumption, assignment, and sale by the Debtors of unexpired leases of non-residential real property pursuant to section 365(a) of the Bankruptcy Code, shall be deemed to have been made under, in furtherance of, or in connection with the Plan and, thus, shall not be subject to any stamp, real estate transfer, mortgage recording, or other similar tax.

14.05 Post-Effective Date Fees and Expenses. From and after the Effective Date, Reorganized Epicus Communications shall, in the ordinary course of business and without the necessity for any approval by the Bankruptcy Court, pay the reasonable fees and expenses of professional persons thereafter incurred by Reorganized Epicus Communications, including, without limitation, those fees and expenses incurred in connection with the implementation and consummation of the Plan.

14.06 Dissolution of the Committee. The Committee shall terminate on the Effective Date, except that the Committee may evaluate, object to (if necessary), and appear at the hearing to consider applications for final allowances of compensation and reimbursement of expenses, including applications for compensation or reimbursement under section 503 of the Bankruptcy Code, and support or prosecute any objections to such applications, if appropriate. The post-Effective Date professional fees of the Committee for the services set forth in the preceding sentence shall be paid pursuant to the Plan.

14.07 Plan Supplement. The Reorganized Epicus Communications Certificate of Incorporation, Reorganized Epicus Communications' By-laws, Schedule 5.06(A) referred to in Section 5.06 of the Plan, Schedule 5.15 referred to in Section 5.15 of the Plan, Schedule 5.17 referred to in Section 5.17 of the Plan, Schedule 6.01 referred to in Section 6.01 of the Plan, Schedules 9.01(A) and 9.01(B) referred to in Section 9.01 of the Plan, Schedule 9.05 referred to in Section 9.05 of the Plan, Schedule 12.01 referred to in Section 12.01 of the Plan, the Registration Rights Agreement and any other appropriate documents shall be contained in the Plan Supplement and filed with the Clerk of the Bankruptcy Court at least ten (10) days prior to the last day upon which holders of Claims may vote to accept or reject the Plan; *provided, however,* that the Debtors may amend (A) Schedules 9.01(A) and 9.01(B) through and including

the Confirmation Date and (B) each of the other documents contained in the Plan Supplement, through and including the Effective Date in a manner consistent with the Plan and Disclosure Statement. Upon its filing with the Bankruptcy Court, the Plan Supplement may be inspected in the office of the Clerk of the Bankruptcy Court during normal court hours. Holders of Claims or Equity Interests may obtain a copy of the Plan Supplement.

14.08 Amendment or Modification of the Plan. Alterations, amendments, or modifications of or to the Plan may be proposed in writing by the Debtors at any time prior to the Confirmation Date, provided that the Plan, as altered, amended, or modified, satisfies the conditions of sections 1122 and 1123 of the Bankruptcy Code, and the Debtors shall have complied with section 1125 of the Bankruptcy Code. The Plan may be altered, amended, or modified at any time after the Confirmation Date and before substantial consummation, provided that the Plan, as altered, amended, or modified, satisfies the requirements of sections 1122 and 1123 of the Bankruptcy Code and the Bankruptcy Court, after notice and a hearing, confirms the Plan, as altered, amended, or modified, under section 1129 of the Bankruptcy Code and the circumstances warrant such alterations, amendments, or modifications. A holder of a Claim that has accepted the Plan shall be deemed to have accepted the Plan, as altered, amended, or modified, if the proposed alteration, amendment, or modification does not materially and adversely change the treatment of the Claim of such holder. Notwithstanding the foregoing, neither the Debtors nor any other party may modify or increase or decrease the aggregate number of shares of Newly Issued Capital Stock projected to be distributed pursuant to Article V of the Plan between the Confirmation Date and the Effective Date.

14.09 Revocation or Withdrawal of the Plan. The Debtors, only with the consent of The NIR Group, may withdraw the Plan prior to the Confirmation Date. If the Debtors revoke or withdraw the Plan prior to the Confirmation Date, then the Plan shall be deemed null and void. In such event, nothing contained herein shall constitute or be deemed a waiver or release of any Claims by or against the Debtors or any other person or to prejudice in any manner the rights of the Debtors or any person in any further proceedings involving the Debtors.

14.10 Severability. If, prior to the entry of the Confirmation Order, any term or provision of the Plan is held by the Bankruptcy Court to be invalid, void, or unenforceable, the Bankruptcy Court, at the request of the Debtors, shall have the power to alter and interpret such term or provision to make it valid or enforceable to the maximum extent practicable, consistent with the original purpose of the term or provision held to be invalid, void, or unenforceable, and such term or provision shall then be applicable as altered or interpreted. Notwithstanding any such holding, alteration, or interpretation, the remainder of the terms and provisions of the Plan will remain in full force and effect and will in no way be affected, impaired, or invalidated by such holding, alteration, or interpretation. The Confirmation Order shall constitute a judicial determination and shall provide that each term and provision of the Plan, as it may have been altered or interpreted in accordance with the foregoing, is valid and enforceable pursuant to its terms.

14.11 Governing Law. Except to the extent that the Bankruptcy Code or other federal law is applicable, or to the extent an exhibit or schedule hereto or in the Plan Supplement provides otherwise, the rights, duties, and obligations arising under the Plan shall be governed

by, and construed and enforced in accordance with, the laws of the State of Florida, without giving effect to the principles of conflict of laws thereof.

14.12 Binding Effect. The Plan shall be binding upon and inure to the benefit of the Debtor, the holders of Claims and Equity Interests, and their respective successors and assigns, including, without limitation, Reorganized Epicus Communications.

14.13 Exhibits/Schedules. All exhibits and schedules to the Plan, including the Plan Supplement, are incorporated into and are a part of the Plan as if set forth in full herein.

14.14 Notices. All notices, requests, and demands to or upon the Debtor to be effective shall be in writing (including by facsimile transmission) and, unless otherwise expressly provided herein, shall be deemed to have been duly given or made when actually

14.15 delivered or, in the case of notice by facsimile transmission, when received and telephonically confirmed, addressed as follows:

Reorganized Epicus Communications, Inc
61 Crescent Executive Court, #300
Lake Mary, Florida 32746

-and-

Robert Furr and Alvin S. Goldstein
FURR & COHEN, P.A.
2255 Glades Road, Suite 337W
Boca Raton, Florida 33431
Telephone: (561) 395-0500
Facsimile: (561) 338-7532

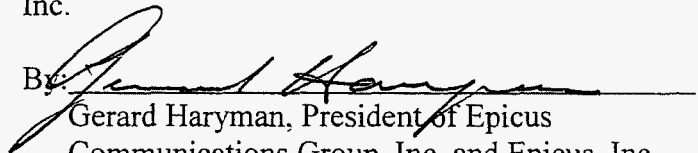
-and-

Ocean Avenue Advisors, LLC
Attention: Mark Schaftlein
2361 Campus Drive, Suite 101
Irvine, California 92612
Telephone: (949) 833-9001
Facsimile: (949) 833-8211

Dated: West Palm Beach, Florida
August 9, 2005

Respectfully submitted,

Epicus Communications Group, Inc. and Epicus,
Inc.

By: 
Gerard Haryman, President of Epicus
Communications Group, Inc. and Epicus, Inc.

Counsel:

Robert Furr
Alvin S. Goldstein
FURR & COHEN, P.A.
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Suite 337W
2255 Glades Road
Boca Raton, Florida 33431
Telephone: (561) 395-0500
Facsimile: (561) 338-7532

Schedules

Schedule 5.06(A)	Assignment of Transferred Assets
Schedule 5.15	Employment Contracts
Schedule 5.17	New Debentures
Schedule 6.01(A)	Plan Trust Agreement
Schedule 9.01(A)	List of Executory Contracts to be Assumed
Schedule 9.01(B)	List of Unexpired Leases to be Assumed
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Schedule 9.05	Agreements Regarding Cure of Default
Schedule 12.01	Confirmation Order

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
WEST PALM BEACH DIVISION
www.flsb.uscourts.gov

IN RE:

EPICUS COMMUNICATIONS
GROUP INC.

CASE NO. 04-34915-BKC-PGH

EPICUS, INC.,

CASE NO. 04-34916-BKC-PGH
CHAPTER 11

Debtors.

Jointly Administered

**DEBTORS' FIRST AMENDED JOINT DISCLOSURE STATEMENT FOR
DEBTORS' JOINT PLAN OF REORGANIZATION**

**THIS DISCLOSURE STATEMENT HAS NEITHER BEEN APPROVED NOR
DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION
NOR HAS THIS COMMISSION PASSED UPON THE ACCURACY OR
ADEQUACY OF THE STATEMENTS CONTAINED HEREWITH.**

FURR AND COHEN, P.A.
Attorneys for Debtor
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By: Alvin S. Goldstein, Esquire
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E-mail: agoldstein@furrcohen.com

**DEBTORS' FIRST AMENDED JOINT DISCLOSURE STATEMENT FOR
DEBTORS' JOINT PLAN OF REORGANIZATION**

The Debtors, EPICUS COMMUNICATIONS, GROUP, INC. ("Epicus Communications") and EPICUS, INC. ("Epicus"), provide this Disclosure Statement to all known creditors of the Debtors in order to disclose the information deemed to be material, important, and necessary for creditors to arrive at a reasonably informed decision in exercising their right to abstain from voting or to vote for acceptance or rejection of the Debtors' Joint Plan of Reorganization under Chapter 11 of the Bankruptcy Code, (hereinafter "the Plan"). A copy of the Plan accompanies this Disclosure Statement.

The Court has set a hearing on confirmation of the Plan for 9/30/05 at 10:00 a.m., at West Palm Beach, FL. Creditors may vote on the Plan by filling out and mailing the accompanying ballot form to the Bankruptcy Court. Your Ballot must be filed on or before September 20, 2005. As a creditor, your vote is important. In order for the Plan to be deemed accepted, of the ballots cast, creditors that hold at least two-thirds (2/3) in amount and more than half (1/2) in number of the allowed claims of impaired Classes must accept the Plan. However, you are advised that the Debtors may be afforded the right under the Bankruptcy Code to have the Plan confirmed over the objections of dissenting creditors consistent with the limitations set forth in the Bankruptcy Code.

NO REPRESENTATIONS CONCERNING THE DEBTORS (PARTICULARLY AS TO THEIR FUTURE BUSINESS OPERATIONS OR THE VALUE OF THEIR PROPERTY), ARE AUTHORIZED OTHER THAN AS SET FORTH IN THIS DISCLOSURE STATEMENT. ANY REPRESENTATIONS OR INDUCEMENTS MADE TO SECURE YOUR ACCEPTANCE WHICH ARE OTHER THAN AS CONTAINED IN THIS DISCLOSURE STATEMENT SHOULD NOT BE RELIED UPON BY YOU IN ARRIVING AT YOUR DECISION, AND SUCH ADDITIONAL REPRESENTATIONS AND INDUCEMENTS SHOULD BE REPORTED TO COUNSEL FOR THE DEBTORS, WHO IN TURN SHALL DELIVER SUCH INFORMATION TO THE UNITED STATES TRUSTEE FOR SUCH ACTION AS MAY BE DEEMED APPROPRIATE.

The Debtors filed voluntary Petitions for Reorganization Under Chapter 11 of the United States Bankruptcy Code, 11 U.S.C. 101 et seq., (the "Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of Florida (the "Bankruptcy Court") on October 25,

2004 (the "Filing Date"). The Debtors have continued to operate their businesses as Debtors-In-Possession pursuant to §§ 1107 and 1108 of the Bankruptcy Code.

You are urged to carefully read the contents of this Disclosure Statement before making your decision to accept or reject the Plan. Particular attention should be directed to the provisions of the Plan affecting or impairing your rights as they presently exist. The terms used herein have the same meaning as in the Plan unless the context hereof requires otherwise.

THE INFORMATION CONTAINED IN THIS DISCLOSURE STATEMENT HAS BEEN SUBMITTED BY THE DEBTORS' MANAGEMENT, UNLESS SPECIFICALLY STATED TO BE FROM OTHER SOURCES. NO REPRESENTATIONS, OTHER THAN THOSE SET FORTH HEREIN, CONCERNING THE DEBTORS, PARTICULARLY AS TO THEIR FUTURE BUSINESS OPERATIONS OR THE VALUE OF THEIR PROPERTIES, ARE AUTHORIZED BY THE DEBTORS.

Projections of results of future operations, if any, are based on management's best estimates in light of current market conditions, past experience, analysis of general economic conditions, and other estimates which will bear on the results.

ARTICLE I

DEFINITIONS

The Definitions set forth in Article I of the Plan are incorporated herein.

ARTICLE II

PRELIMINARY STATEMENT AND HISTORY AND FINANCIAL CONDITION OF DEBTOR

(1) HISTORY OF DEBTOR, EPICUS COMMUNICATIONS GROUP, INC.

Epicus Communications is a public company and was incorporated on July 22, 1985, pursuant to the laws of the State of Florida under the name "Hydrobac, Inc." On July 7, 1986, Epicus Communications' name was changed to "ProBac, Inc." and on October 5, 1994, the name was changed to Trident Environmental Systems, Inc. During those periods, the primary business was in various types of products and systems for use in the environmental clean-up industry.

On October 2, 1996, the name was changed to Phoenix International Industries, Inc. and the common stock was reverse split 15 to 1. The shareholders approved Amendments to the Articles of Incorporation, changing the authorized capital to 200,000,000 shares of common

stock, \$0.001 par value, and up to 5,000 shares of Preferred Stock, \$0.001 par value, for use as needed. From January 1996 through May 31, 1997, Epicus Communications sought suitable acquisition targets.

On April 9, 1998, Epicus Communications acquired 100% of the outstanding stock of Mic-Mac Investments, Inc., a long distance telephone service "reseller" specializing in the hospitality industry. Mic-Mac ceased to operate late in the third quarter of fiscal 1999, and had no remaining assets or liabilities as of May 31, 1999 and Epicus Communications wrote off its remaining investment in them in that fiscal year. Although this subsidiary has ceased all operating activities, Mic-Mac, Inc. remains a subsidiary of Epicus Communications until a decision is made as to its future.

During Fiscal 2000, Epicus Communications acquired 100% of the stock of Telephone Company of Central Florida, Inc. ("TCCF"). TCCF is a "competitive local exchange carrier" ("CLEC") telephone company and a reseller of other telecommunications services. At the start of acquisition negotiations, TCCF was operating under the protection of Chapter 11 in a bankruptcy proceeding pending in the United States Bankruptcy Court for the Middle District of Florida. The effective date of the closing was ten days after the Order of Confirmation was entered by the Bankruptcy Court. The Order of Confirmation was entered on June 9, 1999 and TCCF began operating as a reorganized debtor on that date. Epicus acquired TCCF within ten days of the Confirmation Order. On January 17, 2001 the name of TCCF was changed to Epicus, Inc. On May 3, 2004, Phoenix International Industries, Inc. changed its name to Epicus Communications Group, Inc.

On July 28, 2000, Epicus Communications acquired 100% of the stock of Moye & Associates, Inc. of St. Simons Island, Georgia. Moye & Associates' primary business was that of an Internet Service Provider (ISP) known as "TheBest.Net". This move was seen by Epicus Communications as synergetic with, and a possible future merger into TCCF. On July 19, 2001, Epicus Communications signed a Letter of Intent to sell the active clients of Moye. The buyer paid \$133.33 for each existing "dial-up" and "domain hosting client". It was estimated that there were between approximately 1,500 and 2,700 active free-for-service clients on the date of signing the Letter of Intent. The buyer deposited a down payment of \$150,000 with the company and an additional \$50,000 into an interest bearing account at the date of signing. As of May 31, 2002, all amounts due under this sale of assets contract had been satisfied. Subsequently, the ISP

customer base and name "TheBest.Net" were sold to raise operating capital for Epicus and the company ceased to do business.

During Fiscal 2003, the Company issued approximately 500,000 shares of restricted, unregistered common stock to Tully Moye in complete settlement of all remaining obligations related to the acquisition and disposition of Moye & Associates, Inc. d/b/a TheBest.Net.

Both Mic-Mac Investments, Inc. and Moye and Associates, Inc. have ceased to do any business of any kind, but both remain the property of Epicus Communications until a final decision as to their future has been made by the Board of Directors of Epicus Communications.

The Debtors have no other affiliates. The Debtors do not provide any retirement benefits.

(2) HISTORY OF DEBTOR, EPICUS, INC.

The primary and only active subsidiary of Epicus Communications is Epicus, which is a multi-service telecommunications company with approximately 30,000 active accounts incorporating approximately 50,000 lines, in both the residential and business markets. Epicus' focus is on developing integrated telephone service in the Competitive Local Exchange Carrier (also known as "C-LEC") area of the telecommunications industry. Like many other emerging Competitive Local Exchange Carriers, Epicus' entry in this industry was facilitated by the passing of the Telecommunications Act of 1996 which allows Competitive Local Exchange Carriers to lease various elements of the networks of the Incumbent Local Exchange Carriers that are necessary to provide local telephone service in a cost-effective manner. Epicus offers small businesses and residential consumers an integrated set of telecommunications products and services, including local exchange, local access, domestic and international long distance telephone, data and dial up access to the Internet. Epicus is certified to offer long distance and internet services in the 48 contiguous states. Epicus is currently supplying local and long distance service to customers in seven of the nine states in the BellSouth System. Additionally, they have long distance customers in 40 of the 48 states in which they are certified.

Epicus has built its company by primarily focusing on being in the vanguard of new telecommunication products and services such as "Freedom Rings (TM) and Access NOW (TM)" voice and data services brands, and creating software systems and processes to deliver telecommunication services over leased networks, instead of concentrating on buying switches and hardware to build a very expensive network, which could be severely under-utilized for a potentially long period of time. It is that major expense which has led to the demise of many

emerging telephone companies. Instead, Epicus has built a scalable operating platform that can provision a local phone line, read usage records, rate phone calls for billing purposes, and prepare monthly invoices to customers. Epicus can bill all of a customer's telecommunication services on one itemized bill.

Because of the expense and complexity of the business, Epicus has focused on improving performance through automation. Epicus believes one of the greatest accomplishments in building its business over the past three years was the development of its own operational support system ("OSS"). It is these systems that allow the Debtor to rapidly execute its customer orders, for example: orders for new service and repair orders, plus real time information on billing and collections. It is more economic, more efficient and more accurate than being totally dependent upon outside sources and clerical performance.

(3) ACQUISITION OF TCCF BY EPICUS COMMUNICATIONS

As previously stated, in 2000, Epicus Communications acquired TCCF in connection with TCCF's bankruptcy reorganization plan. The TCCF Plan required a payment by Epicus Communication of \$570,000.00, within ten days of confirmation. This amount was paid. The TCCF plan also established a creditors' trust for the payment of general unsecured claims. The TCCF plan required an initial payment by Epicus Communications of \$100,000.00 into the creditors' trust and semi-annual payments of \$100,000.00 until a total of \$500,000.00 was paid. The semi-annual payments were subsequently reduced to \$50,000.00 and one such payment was made. As a result, \$350,000.00 is still due to the TCCF creditors' trust.

In addition, there was an uncertain Federal tax liability that had not been liquidated at the time of the confirmation of the TCCF Plan. Although the parties believed the liability would not exceed \$300,000.00, after several years of litigation, it was ultimately determined that the liability was in excess of \$2,000,000.00. This was one of the significant factors precipitating the bankruptcy filing and is discussed in more detail below.

(4) SUMMARY OF REASONS FOR FILING PETITION

The filing of the Bankruptcy Petition was prompted by the ruling by Judge Arthur Briskman of the United States Bankruptcy Court, Middle District of Florida in the TCCF bankruptcy proceedings relating to the Federal tax liability for TCCF.

Judge Briskman was sitting Judge in the bankruptcy of TCCF. Upon confirmation of the Plan of Reorganization, Epicus Communications believed that the maximum amount of taxes due to the Internal Revenue Service was \$500,000 and that amount was to be paid over time. Epicus Communications was aware that Judge Briskman had withheld ruling on a motion by the Internal Revenue Service which disagreed with the allowed amount of its claim and sought authorization to amend the claim. Epicus Communications was assured by its counsel that the initial agreed amount of \$500,000 would prevail and that the Judge would rule accordingly. For four years very little action took place regarding this motion and Epicus Communications had no reason to believe the Internal Revenue Service would prevail.

Four years later, Epicus received word that the IRS had prevailed and that the IRS claim was amended to an amount in excess of \$2,890,000. Epicus Communications and Epicus were having cash flow difficulties at that time and this judgment became the "straw that broke the camel's back", and Epicus Communications and Epicus felt there was no choice but to seek bankruptcy protection.

(5) SOURCE OF FINANCIAL INFORMATION

The source of financial information for this Disclosure Statement and Plan is from reports from Debtors' officers, Debtor-In-Possession Reports, and the Debtors' accountants. The financial information has not been audited.

(6) SECURED CREDITORS

A. BELLSOUTH TELECOMMUNICATIONS, INC.

On or about March 15, 2002, Epicus executed and delivered to BellSouth Telecommunications, Inc., a Georgia Corporation ("BellSouth"), a Security Agreement for all assets to secure payment of all amounts owed to Bell South. To perfect the security interest described above, on or about April 12, 2002, Bell South recorded a UCC Financing Statement with the Secretary of State of Florida under file number 200200864686.

Pursuant to the Security Agreement, Epicus granted to BellSouth a security interest in all assets, including proceeds and products, including accounts receivable.

B. AJW GROUP

AJW Partners, LLC, AJW Offshore, Ltd., AJW Qualified Partners, LLC and New Millennium Capital Partners II, LLC (collectively, the "AJW Group") has claimed that it is also a secured creditor of both Epicus Communications and Epicus pursuant to a series of securities purchase agreements (collectively, the "Purchase Agreements"), pursuant to which various members of the AJW Group purchased secured convertible debentures from Epicus Communications. The Purchase Agreements include:

- a. Secured Convertible Debenture Purchase Agreement dated June 23, 2000;
 - b. Secured Convertible Debenture Purchase Agreement dated September 21, 2001;
- and
- c. Securities Purchase Agreement, dated May 28, 2004.

Pursuant to the Secured Convertible Debenture Purchase Agreements, the AJW Group purchased 12% Convertible Secured Debentures, in the aggregate principal amount of \$1,149,901.00 between September 2000 and September 2002 (collectively, the "Debentures"). On May 28, 2004, July 22, 2004 and September 27, 2004, the AJW Group purchased 8% Callable Secured Convertible Notes, in the aggregate principal amount of \$3,300,000.00 (collectively, the "Notes").

The AJW Group has claimed a first priority security interest in substantially all of the assets of Epicus Communications and Epicus pursuant to the provisions of certain Security Agreements dated June 23, 2000, September 21, 2001, and May 28, 2004.

The AJW Group has further alleged that pursuant to the Security Agreements, Epicus Communications granted the AJW Group a first priority security interest in substantially all of the assets of Epicus Communications and its subsidiaries, including Epicus.

The AJW Group has alleged that it duly perfected its security interests in the Collateral by filing UCC-1 Financing Statements at appropriate locations. On July 17, 2000, the AJW Group recorded with the Office of the Secretary of State for the State of Florida, a UCC-1 Financing Statement naming Phoenix International Industries, Inc. (the predecessor of Epicus Communications) as the debtor. Exhibit A to the Financing Statement references the Collateral described in the Security Agreement dated June 23, 2000. On June 22, 2004, the AJW Group recorded with the Office of the Secretary of State of Florida a UCC-1 Financing Statement naming Epicus Communications as the debtor. Exhibit A to the Financing Statement references the Collateral described in the Security Agreement dated May 28, 2004.

The AJW Group alleges that the balance due to it as of the Petition Date was the sum of \$4,449,901.00, plus accrued interest totaling \$689,599.00, default interest, late charges, reasonable attorneys fees and costs and other charges and fees due under the Debentures, Notes and related Security Documents.

ARTICLE III

DEBTORS' OPERATION AND STRUCTURE

(1) SYNOPSIS OF OPERATION IN CHAPTER 11

These cases were commenced by the filing of Voluntary Petitions for relief under Chapter 11 of the Bankruptcy Code on October 25, 2004. Shortly after the filing of the Epicus bankruptcy case, Epicus filed an emergency motion for authority to use cash collateral of BellSouth. The AJW Group filed an objection to the use of cash collateral and filed a Motion to prohibit the use of cash collateral in the Epicus Communications case. BellSouth and Epicus entered into a stipulation providing for the use of cash collateral by Epicus. A preliminary hearing was held and the use of cash collateral was authorized on a limited basis. A final hearing on use of cash collateral has not been held. Likewise, a hearing has not been held on the AJW Group's motion to prohibit use of cash collateral in the Epicus Communications case. Those matters have been continued on a consensual basis as the parties have continued to work together to formulate a Plan of Reorganization acceptable to all constituencies. The stipulation between Epicus and BellSouth providing for the use of cash collateral has been modified from time to time and the modified stipulations have been filed with the Bankruptcy Court.

An Official Committee of Unsecured Creditors ("Creditors' Committee") has been appointed in the Epicus case and has appointed Genovese Joblove and Battista, P.A. as their counsel. The Creditors' Committee has retained Lewis B. Freeman as its accountant. The Creditors' Committee has actively participated in this case. No committees have been appointed in the Epicus Communications case.

On December 22, 2004, the Debtors filed a motion to jointly administer the cases. By Order dated December 28, 2004, the motion was granted and the Epicus Communications case was designated as the lead case.

The only non-residential real property lease of the Debtors is the lease for Epicus' offices in Lake Mary, Florida. With the consent of the landlord, Orders have been entered extending the time for Epicus Communications to assume or reject the lease. Epicus has remained current on

its post-petition rent for the Debtors' business location. Epicus Communications leases space on a month-to-month basis from an affiliate of Gerard Haryman, Aptek Communications, Inc. Rent has not been paid to Aptek on a regular basis.

In February of 2005, Universal Service Administrative Company ("USAC") filed a motion for allowance and immediate payment of an administrative expense claim (the "USAC Motion") which initially sought allowance and payment of an administrative claim in the amount of \$ \$182,670.20 for revenue-based contributions mandated by the Federal Communications Commission. The Debtors disputed that amount and the parties exchanged information pursuant to discovery requests and USAC's ongoing audit of the Debtors' revenues. Based on partially completed discovery, the audit and post-petition payments by the Debtors to USAC, as of June 20, 2005, USAC's records reflect an administrative claim balance of \$46,235.59. The Debtors believe that upon completion of discovery and the audit, USAC's administrative claim will be further reduced prior to confirmation. USAC has reserved all of its rights regarding its final administrative claim amount. The Debtors hope that by providing USAC with additional information, the matter will be resolved without a contested hearing.

In April of each year, USAC also conducts an annual "true up" of the revenue reported by the Debtors during the prior year. Specifically, USAC compares the annual revenue reported by the Debtors to the previously reported quarterly revenue covering the same period (the "Annual True-up" in the event the Debtors' reported annual revenues are lower than the revenues reported previously for that year, USAC issues Annual True-up credits to the Debtors. Alternatively, if the Debtors' reported annual revenues are higher than reported previously, USAC issues Annual True-up adjustments. These Annual True-up credits or adjustments appear in three equal amounts on the July, August and September invoices of that subsequent year. As a result of the Annual True-up, the final amount of USAC's administrative claim will necessarily change post-confirmation. Further, the Debtors are entitled to amend previously filed revenue reports within a limited period of time. Amended revenue reports may also result in either adjustments or credits to the Debtors' invoices and, as such, alter USAC's administrative claim amount post-confirmation.

In order to ensure full payment of all administrative claims, Reorganized Epicus Communications shall be fully responsible for any and all post-confirmation adjustments based on either a post-confirmation Annual True-Up or post-confirmation amended revenue reports.

Reorganized Epicus Communications shall also be entitled to any credits resulting from either the Annual True-up or from amended revenue reports.

Epicus Communications continues to operate as a public company, filing all required SEC reports in order to remain current and in good standing. However, it now devotes the majority of its time and efforts to managing the operation of its only active subsidiary, Epicus.

Epicus continues to provide local and long distance telephone service to its existing customer base. It also is developing new products to offer to its current and new customers. The development of new products is especially necessary because under the new UNE-P agreement with BellSouth, which Epicus was required to sign, many of the old products have suffered a reduction in profit margin and must be replaced with more profitable ones.

The customer base of virtually all telephone companies always has a certain amount of its base that might best be described as "transient". That amounts to between four percent to eight percent of Epicus' customer base. The company is attempting to replace its customers who leave with a creative "customer referral-program" by which existing customers can receive free telephone service based upon the number of new customers they refer. This practice has been somewhat successful, but it is by no means a total replacement for the type of marketing that would be done if additional operating capital were available. The Debtors are able to maintain a positive cash flow and pay their business operating expenses.

(2) EXECUTORY CONTRACTS

Article VI of the Plan entitled "Executory Contracts" indicates that all Executory Contracts and unexpired leases of the Debtors not expressly assumed prior to the confirmation date, or not at the confirmation date the subject of a pending application to assume, shall be deemed to be rejected.

(3) OBJECTIONS TO CLAIMS

Pursuant to the Plan, the Debtors may object to any scheduled claim or Proof of Claim filed against the Debtor. Such an objection shall preclude the consideration of any claims as "allowed" for the purposes of timely distribution in accordance with the Plan.

The Claims Bar date expired on March 1, 2005. The Bar Date for governmental units to file claims expired on April 25, 2005. The Debtors may file Objections to certain claims.

(4) OFFICERS AND DIRECTORS

The following individuals shall hold the position indicated as officers of the Reorganized Epicus Communications, at the compensation stated, subject to change by action of the Board of Directors. They are insiders.

	Salary
Mark Schaftlein, Chief Executive Officer	\$180,000 per year
Gerard Haryman, President	\$180,000 per year
Thomas Donaldson, Vice President	\$120,000 per year

The Plan calls for Reorganized Epicus Communications to enter into employment agreements with Mark Schaftlein, Gerard Haryman and Thomas Donaldson. The new employment agreements will not result in the rejection of pre-petition contracts which would result in rejection damage claims.

ARTICLE IV SUMMARY OF THE PLAN

The Plan calls for acquisition of the assets and business operations of Epicus by Reorganized Epicus Communications. The payment of \$100,000 (the "Epicus Payment") for the acquisition of these assets will be made to the Plan Trust for distribution pro rata to the holders of priority claims in the Epicus case (Class 5).

The Plan will be accomplished through, among other things, a debenture sale to the NIR Group, LLC ("NIR Group"). The NIR Group is the common ownership and management group associated with the AJW Group hedge funds that own the Debentures issued prior to the commencement of these cases. As part of its willingness to provide the funds necessary for confirmation and for Reorganized Epicus Communications' future business operations, the NIR Group has required that it be provided a release, and the Plan so provides. In addition, the NIR Group will make a \$25,000 payment (the "NIR Group Payment") to the Plan Trust, which funds will be distributed pro rata to the general unsecured creditors in the Epicus case (Class 9). The NIR Group's pre-petition Debentures will be reinstated and the NIR Group will retain or be granted a security interest in the assets it claims as its collateral.

The BellSouth Interconnection Agreements will be assumed by Epicus and assigned to Reorganized Epicus Communications. The funds necessary to make the cash payment of

\$1,278,000 due to BellSouth on the Effective Date, as provided in the Plan, will be obtained through the debenture sale to the NIR Group. Funds derived from future business operations of Reorganized Epicus Communications will be used to pay the balance of the BellSouth Cure Claim, after the Effective Date. BellSouth will retain its liens upon the assets it claims as its collateral until its Cure Claim and Post Petition Deposit is paid in full. BellSouth negotiated for its release in connection with the negotiations with respect to its Cure Claim.

The Internal Revenue Service's general unsecured claim in the Epicus case will be paid from the Plan Trust Assets, as provided for in the Plan.

Holders of general unsecured claims in the Epicus case (Class 9) will receive a pro rata distribution of a \$175,000 contribution made by Gerard Haryman (the "Haryman Payment") to the Plan Trust in exchange for releases for himself and the Haryman Parties, which include Thomas Donaldson, Timothy Palmer, Aptek and any companies owned or controlled by Haryman. The funds being paid to the Plan Trust by Gerard Haryman are also being paid for the benefit of Thomas Donaldson, Timothy Palmer, Aptek and any companies owned or controlled by Haryman, in consideration for their releases. Unsecured creditors in the Epicus case will also receive a pro rata distribution of the \$25,000 NIR Group Payment, 7.5% of the Newly Authorized Capital Stock of Reorganized Communications, and the proceeds of the Avoidance Actions, through a Plan Trust. Equity Interests in Epicus will be extinguished.

Gerard Haryman will also contribute \$25,000 (the "Old Equity Payment") on behalf of himself and all holders of equity interests in Epicus Communications, to Reorganized Epicus Communications, so that holders of old equity in Epicus Communications will retain their interest, subject to the dilution provided for in the Plan. The Old Equity Payment will be utilized to make a pro rata distribution to the holders of priority claims in the Epicus Communications case (Class 4), and to the extent funds remain, they will be distributed pro rata to the holders of general unsecured claims in the Epicus Communications case (Class 8).

The Plan contemplates that the holders of Old Equity Interests in Epicus Communications (Class 11) will retain their interests, subject to the dilution provided for in the Plan, and provides for the distribution of Newly Authorized Capital Stock of Reorganized Epicus Communications such that the capital structure of Reorganized Epicus Communications following such distribution shall be: OAA – 52.5%, the Haryman Parties (collectively) – 30.4%, Old Equity

(exclusive of the Old Equity Interests of the Haryman Parties) – 9.6%, and Class 9 (collectively) – 7.5%.

Ocean Avenue Advisors, LLC (“OAA”) is a turnaround consulting firm retained by the NIR Group to assist the Debtors in their reorganization efforts. OAA is a single-member limited liability company, owned by Ira Miller. Mark Schaftlein is OAA’s managing director. Section 5.19 of the Plan provides that Reorganized Epicus Communications will reimburse the NIR Group for all fees and expenses incurred in connection with the Plan, including all amounts owed to OAA. Pursuant to Section 5.19 and 4.11(e) of the Plan, OAA shall receive 5,250,000 shares of Newly Authorized Capital Stock of Reorganized Epicus Communications in satisfaction of its claim for fees and expenses in these cases. The shares of Newly Authorized Capital Stock will be issued to OAA pursuant to the private placement exemption provided by Section 4(2) of the Securities Act of 1933.

(1) Treatment of Claims and Interests

The Plan classifies claims and interest into thirteen (13) classes as follows:

A. CLASS 1: Class 1 is the Bell South secured claim in the amount of \$1,929,396.96 (the “BellSouth Cure Claim”), which is secured by a lien on the assets of Epicus. On the Effective Date, BellSouth shall receive (i) a cash payment in the amount of \$1,278,000 and (ii) application of the deposit in the amount of \$322,695 toward payment of the BellSouth Cure Claim. Following the Effective Date, the remaining balance due on the BellSouth Cure Claim (i.e. \$328,701) shall be paid over the next twelve months subsequent to the Effective Date, with interest at the rate of 8%, in equal monthly payments of \$28,593.18. BellSouth shall retain its lien upon the Epicus Collateral until the balance of the BellSouth Cure Claim is paid in full and the Post Petition Deposit (defined in Section 9.06(c) of the Plan) equals two months of estimated billings, at which time BellSouth shall release its lien upon the Epicus Collateral.

B. CLASS 2: Class 2 is comprised of all secured claims other than the BellSouth Secured Claim, the NIR Group Debenture Claim and the IRS Secured Claim. Except to the extent that a holder of an Allowed Other Secured Claim agrees to different treatment, on the later of (i) 10 business days after the Effective Date and the date on which such Allowed Other Secured Claim becomes an Allowed Other Secured Claim, or as soon thereafter as practicable; or (ii) such other date as may be fixed by the Bankruptcy Court whether fixed before or after the relevant date above, each holder of an Allowed Other Secured Claim shall receive, at

Reorganized Epicus Communications' sole option, in full and final satisfaction of such Allowed Other Secured Claim the following: (x) the Collateral securing such Allowed Other Secured Claim; (y) Cash from Reorganized Epicus Communications in the amount of the Allowed Other Secured Claim; or (z) monthly principal payments over a term of thirty-six months with interest at the rate of 4% per annum. Each holder of an Allowed Other Secured Claim shall retain any security interests held as of the Petition Date until such Allowed Other Secured Claim is paid in full.

C. CLASS 3: Class 3 is the Debenture Claim of the NIR Group secured by a lien upon the NIR Group Collateral. As noted above, the NIR Group is the common ownership and management group associated with the hedge funds that comprise the AJW Group. On the Effective Date, the Old Debentures and the accompanying registration rights agreement shall be reinstated, pursuant to the terms of the Old Debenture Documents, as may be modified by any post-Effective Date amendments by The NIR Group and Reorganized Epicus Communications. The NIR Group shall retain, and to the extent necessary be granted, a lien upon the NIR Group Collateral and the Epicus Collateral, subject only to the lien of BellSouth upon the Epicus Collateral described in Section 4.01 of the Plan, until the Allowed NIR Group Debenture Claims are paid in full. NIR Group is impaired because their pre-petition debentures provided them with the right to take certain actions and to rely upon collateral in the event of default. Despite the existence of defaults, they have been unable to exercise their remedies as a result of the bankruptcy and are, therefore, impaired.

D. CLASS 4: Class 4 are the priority claims against Epicus Communications. Except to the extent that a holder of an Allowed Priority Claim against Epicus Communications has been paid by Epicus Communications prior to the Effective Date or agrees to a different treatment, each holder of an Allowed Priority Claim against Epicus Communications, if any, shall receive its Pro Rata share of the \$25,000.00 payment by Gerard Haryman on behalf of himself and all other holders of equity interests in Epicus Communications, and in the event that Allowed Claims in Class 4 are paid in full, the remaining balance of the payment shall be distributed Pro Rata to the holders of Allowed Claims in Class 8.

E. CLASS 5: Class 5 are the priority claims against Epicus. Except to the extent that a holder of an Allowed Priority Claim against Epicus has been paid by Epicus prior to the Effective Date or agrees to a different treatment, each holder of an Allowed Priority Claim

against Epicus, if any, shall receive its Pro Rata share of the Plan Trust Assets (excluding the \$175,000.00 payment by Gerard Haryman, the \$25,000.00 payment from the NIR Group, the proceeds of Avoidance Actions and 7.5% of the newly authorized stock in Reorganized Epicus Communications), and in the event that Allowed Claims in Class 5 are paid in full, the remaining balance of the Plan Trust Assets shall be distributed Pro Rata to the holders of Allowed Claims in Class 9.

F. CLASS 6: Class 6 are the Convenience Claims against Epicus Communications. Each holder of an Allowed Convenience Claims against Epicus Communications shall receive Cash in an amount equal to the lesser of (i) its Allowed Claim or (ii) one thousand (\$1,000) dollars, in full and complete satisfaction of such Allowed Claim.

G. CLASS 7: Class 7 are the Convenience Claims against Epicus. Each holder of an Allowed Convenience Claims against Epicus shall receive Cash in an amount equal to the lesser of (i) its Allowed Claim or (ii) one thousand (\$1,000) dollars, in full and complete satisfaction of such Allowed Claim.

H. CLASS 8: Class 8 are the Claims of General Unsecured Creditors against Epicus Communications. Except to the extent that a holder of an Allowed General Unsecured Claim against Epicus Communications has been paid by Epicus Communications prior to the Effective Date or agrees to a different treatment, each holder of an Allowed General Unsecured Claim against Epicus Communications, if any, shall receive its Pro Rata share of the balance remaining of the \$25,000.00 payment by Gerard Haryman after the Allowed Claims in Class 4 are paid in full.

I. CLASS 9: Class 9 Claims are the General Unsecured Creditors against Epicus. Except to the extent that a holder of an Allowed General Unsecured Claim against Epicus has been paid by the Debtor prior to the Effective Date or agrees to a different treatment, the Plan Trustee shall pay the holders of Allowed Claims in Class 9 their Pro Rata share of the \$175,000.00 payment by Gerard Haryman, the \$25,000.00 payment by the NIR Group, the proceeds from Avoidance Actions, 7.5% of the newly issued stock in Reorganized Epicus Communications, and in the event that Allowed Claims in Class 5 are paid in full, the remaining balance of the Plan Trust Assets shall be paid Pro Rata to the holders of Allowed Claims in Class 9.

J. CLASS 10: Class 10 are the Insider Subordinated Debt Claims of the Haryman Parties. Aptek is owned and controlled by Gerard Haryman. On the Effective Date, or as soon thereafter as is practicable, the holders of an Allowed Insider Subordinated Debt Claim shall receive 30.4% of the newly issued stock in Reorganized Epicus Communications as provided for in Sections 4.10(e)(ii) of the Plan. Because holders of senior Allowed General Unsecured Claims against Epicus Communications in Class 8 will likely not be paid in full, the distribution to be received by the holders of Class 10 Insider Subordinated Debt Claims is in exchange for new value represented by the \$25,000.00 payment by Gerard Haryman.

None of the Haryman Parties will share in the distribution to be made to Class 9 general unsecured creditors of Epicus under the Plan. Likewise, Haryman will not receive any stock distribution on account of his \$175,000 payment to the Plan Trust.

K. CLASS 11: Class 11 are the Equity Interest in Epicus Communications, exclusive of the equity interests of the Haryman Parties.

Reverse Stock Split. Prior to the Effective Date, Epicus Communications will effect a reverse stock split of its outstanding common stock, par value \$0.001 per share, so that following the said reverse stock split, there shall be one share for every one thousand shares in existence prior to the said reverse stock split.

Authorization of Newly Authorized Capital. Prior to the Effective Date, immediately following the aforesaid reverse stock split, Epicus Communications will amend its certificate of incorporation to authorize the Newly Authorized Capital that will increase its authorized capital stock to 100,000,000 shares.

On the Effective Date, or as soon thereafter as is practicable, Reorganized Epicus Communications shall distribute a sufficient number of shares of the Newly Authorized Capital Stock to OAA, the Haryman Parties, Old Equity and the Plan Trust (for pro rata distribution to holders of Allowed Class 9 Claims), such that the resulting capital structure of Reorganized Epicus Communications following such distribution, including the diluted interests to be retained by Old Equity, shall be:

- (i) OAA - 52.5%
- (ii) Collectively, the Haryman Parties - 30.4%
- (iii) Old Equity (exclusive of the Old Equity Interests of the Haryman Parties)

- 9.6%

(iv) Class 9 (General Unsecured Claims Against Epicus) - 7.5%.

L. CLASS 12: Class 12 are the claims of Equity Interests in Epicus. Epicus Communications is the 100% holder of the equity interests in Epicus. As of the Effective Date, all Class 12 Epicus Equity Interests shall be extinguished and the holder of such Equity Interests shall be forever precluded and permanently enjoined from asserting directly or indirectly against the Debtors, Reorganized Epicus Communications, The NIR Group or any of their respective successors and assigns or their respective heirs, directors, employees, shareholders, partners, members, agents, representatives, advisors or attorneys, or the properties of any of them, any further Claims, debts, rights, causes of action, remedies, liabilities or Equity Interests based upon any act, omission, document, instrument, transaction or other activity of any kind or nature that occurred prior to the Effective Date. The holder of any canceled Equity Interest shall have no rights arising from or relating to such Equity Interests, or the cancellation thereof, except the rights, if any, provided in the Plan.

M. CLASS 13: Class 13 is the Secured Claim of the IRS. Except to the extent that a holder of the Allowed IRS Secured Claim agrees to different treatment, on the later of (i) 10 business days after the Effective Date and the date on which such Allowed IRS Secured Claim becomes an Allowed IRS Secured Claim, or as soon thereafter as practicable; or (ii) such other date as may be fixed by the Bankruptcy Court whether fixed before or after the relevant date above, each holder of an Allowed IRS Secured Claim shall receive, at Reorganized Epicus Communications' sole option, in full and final satisfaction of such Allowed IRS Secured Claim the following: (x) the Collateral securing such Allowed IRS Secured Claim; (y) Cash from Reorganized Epicus Communications in the amount of the Allowed IRS Secured Claim; or (z) monthly principal payments over a terms of one hundred and twenty (120) months with interest at the rate of 4% per annum. The holder of the Allowed IRS Secured Claim shall retain any security interests held as of the Petition Date until such Allowed IRS Secured Claim is paid in full.

N. GENERAL. All payments under this Plan shall commence ten days after confirmation unless otherwise provided in the Plan.

O. Administrative Expense Claims Against Epicus Communications and Epicus. Except to the extent that any entity entitled to payment of any Allowed Administrative Expense Claim against the Debtors agrees to a less favorable treatment, each holder of such Allowed

Administrative Expense Claim shall receive Cash in an amount equal to such Claim on the later of the Effective Date and the date such Claim becomes an Allowed Administrative Expense Claim, or as soon thereafter as is practicable; provided, however, that Allowed Administrative Expense Claims representing liabilities incurred in the ordinary course of business by the Debtors in Possession or liabilities arising under loans or advances to or other obligations incurred by the Debtors in Possession shall be paid in full and performed by Reorganized Epicus Communications in the ordinary course of business in accordance with the terms and subject to the conditions of any agreements governing, instruments evidencing, or other documents relating to such transactions. Furthermore, except as otherwise ordered by the Bankruptcy Court, all entities seeking an award by the Bankruptcy Court of an Administrative Expense Claim against the Debtors shall (i) file said Claim no later than the date that is thirty (30) days after the Effective Date or such other date as may be fixed by the Bankruptcy Court and (ii) if such Claim is allowed it shall be paid in full in such amounts as are Allowed by the Bankruptcy Court (A) on the date such Claim becomes an Allowed Administrative Expense Claim, or as soon thereafter as is practicable or (B) upon such other terms as may be mutually agreed upon between the holder of such Claim and Reorganized Epicus Communications.

P. In April of each year, USAC will “true-up” the Debtor’s revenue from the prior calendar year. Reorganized Epicus Communications will be responsible for full payment of all adjustments stemming from all post-confirmation Annual True-ups conducted by USAC, regardless of the revenue period at issue. In addition, the Reorganized debtor will be responsible for full payment of any and all adjustments resulting from post-confirmation amendments to revenue reports submitted by the Debtors to USAC, regardless of the revenue period at issue.

Q. Professional Compensation and Reimbursement Claims. Except as otherwise ordered by the Bankruptcy Court, all entities seeking an award by the Bankruptcy Court of compensation for services rendered or reimbursement of expenses incurred through and including the Effective Date pursuant to sections 503(b)(2), 503(b)(3), 503(b)(4), or 503(b)(5) of the Bankruptcy Code shall file their respective final applications for allowances of compensation for services rendered and reimbursement of expenses incurred through the Effective Date by no later than 20 days prior to the Confirmation Hearing, subject to amendments for any periods of time subsequent to the application period, unless otherwise ordered by the Bankruptcy Court.

R. All fees due under 11 U.S.C. § 1129(a)(12) shall be paid as required by 28 U.S.C. § 1930.

S. Payment of U.S. Trustee's Fees: Notwithstanding any other provisions of the Plan to the contrary, the Debtor shall pay the United States Trustee the appropriate sum required pursuant to 28 U.S.C. § 1930(a)(6), within ten (10) days of the entry of the order confirming this Plan, for pre-confirmation periods and simultaneously provide to the United States Trustee an appropriate affidavit indicating the cash disbursements for the relevant period. The Debtor, as a reorganized Debtor, or the Plan Trustee, as applicable, shall further pay the United States Trustee the appropriate sum required pursuant to 28 U.S.C. § 1930(a)(6), until the earlier of the closing of this case by the issuance of a Final Decree by the Bankruptcy Court, or upon the entry of an Order by the Bankruptcy Court dismissing this case or converting this case to another Chapter under the United States Bankruptcy Code, and the reorganized Debtor or the Plan Trustee, as applicable, shall provide to the United States Trustee upon the payment of each post-confirmation payment an appropriate affidavit indicating all the cash disbursements from the relevant period.

(2) Funding of the Plan

The funds necessary to confirm the Plan, including payment of Administrative Expense Claims, Administrative Expense Claims of Professionals, Allowed Convenience Claims and the NIR Group's fees and expenses, as provided in the Plan, will be available on the Effective Date, from the proceeds of the debenture sale to the NIR Group.

Administrative expenses will be paid from the proceeds of the debenture sale to the NIR Group. Administrative Expense Claims of Professionals are estimated at:

Furr and Cohen, P.A.	\$175,000 above what has been paid as a retainer
Bryan Cave LLP	\$250,000 - \$325,000
Akerman Senterfitt	\$50,000
Genovese Joblove	\$80,000
Lew Freeman	\$15,000

On the Effective Date, the Old Equity Payment in the amount of \$25,000 shall be paid by Gerard Haryman to Reorganized Epicus Communications to be distributed to the holders of Allowed Claims in Classes 4 and 8.

On the Effective Date, as consideration for the transfer of Epicus' assets and business operations to Reorganized Epicus Communications, Reorganized Epicus Communications shall transfer cash in the amount of \$100,000.00 (the "Epicus Payment") to the Plan Trustee for pro-rata distribution to the holders of Allowed Claims in Class 9.

On the Effective Date, Gerard Haryman shall pay the \$175,000.00 payment to the Plan Trustee, for Pro Rata distribution to the holders of Class 9 Allowed General Unsecured Claims against Epicus. Upon payment of this amount, the Debtors, their estates, the Plan Trustee, the Plan Trust and Reorganized Epicus Communications shall release and waive any claims or causes of action, including but not limited to the avoidance actions, against Gerard Haryman, Thomas Donaldson, Timothy Palmer, Aptek and any companies owned or controlled by Haryman.

On the Effective Date, the Epicus Payment, the NIR Group Payment and the Haryman Payment will be paid to the Plan Trustee to be distributed to the holders of Allowed Claims in Class 5 and 9.

Prior to the Effective Date, both Debtors shall execute a Plan Trust Agreement and take all other steps appropriate to establish the Plan Trust. The Plan Trust, through the Plan Trustee, shall collect and reduce the assets of the Plan Trust to cash and make distributions pro-rata on account of holders of Allowed Claims in Class 5 and 9 under the Plan Trust and all such other actions as is reasonably necessary to accomplish the purposes of the Plan. Prior to the Confirmation Date, the Creditors' Committee, in consultation with the Debtors and subject to Bankruptcy Court approval, shall nominate one or more persons to individually currently serve as the Plan Trustee.

Unclaimed distributions shall vest in Reorganized Epicus Communications.

(3) Transfer of Assets of Epicus to Reorganized Epicus Communications

On the Effective Date, Epicus shall convey, assign, transfer and deliver to the reorganized Epicus Communications and the Reorganized Epicus Communications shall acquire and accept all the right, title and interests in all of Epicus' assets and business operations, except for the following:

(a) Any Liabilities which arise, whether before, on or after the petition, out of, or in connection with, the Excluded Assets;

(b) Any Liabilities arising out of, or in connection with, any proceedings or arising out of the ownership and operation of the Transferred Assets or Epicus' business including, without limitation, liability for personal injury to customers, employees, or third parties, whether or not covered by insurance, to the extent that the event or state of facts giving rise to such liability occurs prior to the Effective Date;

(c) Any Liabilities arising out of or in connection with any indebtedness of Epicus to its lenders or to vendors of goods and services delivered or furnished to Epicus prior to the Effective Date, except as otherwise provided in this Plan;

(d) Any Liabilities for Epicus' employees arising from Epicus' operation of its business prior to the Effective Date including pension, health insurance claims, workers' compensation claims or liabilities, profit sharing, stock bonus plans or any other employee benefit plans, severance benefits, earned but unpaid salary, accrued but unpaid vacation days, accrued but unpaid medical and dental expenses and other accrued welfare benefits, compensation, or retiree medical and other benefits and obligations.

(4) Releases and Injunctions

A. **SETTLEMENT OF HARYMAN AVOIDANCE ACTION/RELEASES.** ON THE EFFECTIVE DATE, GERARD HARYMAN, ON BEHALF OF THE HARYMAN PARTIES, SHALL PAY THE HARYMAN PAYMENT TO THE PLAN TRUSTEE, FOR PRO RATA DISTRIBUTION TO THE HOLDERS OF CLASS 9 ALLOWED GENERAL UNSECURED CLAIMS AGAINST EPICUS. UPON PAYMENT OF THE HARYMAN PAYMENT BY GERARD HARYMAN, THE DEBTORS, DEBTORS-IN-POSSESSION, THEIR ESTATES, THE COMMITTEE, BELLSOUTH, THE NIR GROUP, THE PLAN TRUSTEE, THE PLAN TRUST AND REORGANIZED EPICUS COMMUNICATIONS SHALL RELEASE AND WAIVE ANY AND ALL CLAIMS OR CAUSES OF ACTION, KNOWN OR UNKNOWN, INCLUDING BUT NOT LIMITED TO THE AVOIDANCE ACTIONS, AGAINST THE HARYMAN PARTIES.

B. **RELEASE OF THE NIR GROUP.** ON THE EFFECTIVE DATE, THE NIR GROUP SHALL PAY THE NIR GROUP PAYMENT TO THE PLAN TRUSTEE FOR PRO RATA DISTRIBUTION TO THE HOLDERS OF CLASS 9 ALLOWED GENERAL UNSECURED CLAIMS AGAINST EPICUS. AS CONSIDERATION FOR THE NIR GROUP PAYMENT AND THE PAYMENTS MADE BY THE NIR GROUP TO

REORGANIZED EPICUS COMMUNICATIONS IN CONNECTION WITH THE PURCHASE AND SALE OF NEW DEBENTURES, THE DEBTORS, DEBTORS-IN-POSSESSION, THEIR ESTATES, THE COMMITTEE, THE PLAN TRUSTEE, THE PLAN TRUST, REORGANIZED EPICUS COMMUNICATIONS, THE HARYMAN PARTIES AND BELLSOUTH SHALL RELEASE AND WAIVE ANY CLAIMS AND CAUSES OF ACTION, IF ANY, INCLUDING BUT NOT LIMITED TO, AVOIDANCE ACTIONS, AGAINST THE NIR GROUP, ITS AFFILIATES OR ANY OF THEIR RESPECTIVE DIRECTORS, EMPLOYEES, SHAREHOLDERS, PARTNERS, MEMBERS, AGENTS, REPRESENTATIVES, ADVISORS OR ATTORNEYS, INCLUDING BUT NOT LIMITED TO OAA.

C. RELEASE OF BELLSOUTH. ON THE EFFECTIVE DATE, THE DEBTORS, THEIR ESTATES, THE COMMITTEE, THE PLAN TRUSTEE, THE PLAN TRUST, REORGANIZED EPICUS COMMUNICATIONS AND THE NIR GROUP SHALL RELEASE AND WAIVE ANY CLAIMS OR CAUSES OF ACTION, IF ANY, INCLUDING BUT NOT LIMITED TO, AVOIDANCE ACTIONS, AGAINST BELLSOUTH, ITS AFFILIATES OR ANY OF THEIR RESPECTIVE DIRECTORS, EMPLOYEES, SHAREHOLDERS, PARTNERS, MEMBERS, AGENTS, REPRESENTATIVES, ADVISORS OR ATTORNEYS.

D. INJUNCTION. EXCEPT AS OTHERWISE EXPRESSLY PROVIDED IN THE PLAN, THE CONFIRMATION ORDER, OR A SEPARATE ORDER OF THE BANKRUPTCY COURT, ALL ENTITIES WHO HAVE HELD, HOLD, OR MAY HOLD CLAIMS AGAINST OR EQUITY INTERESTS IN THE DEBTORS AND OTHER PARTIES IN INTEREST, ALONG WITH THEIR RESPECTIVE PRESENT OR FORMER EMPLOYEES, AGENTS, OFFICERS, DIRECTORS OR PRINCIPALS, ARE PERMANENTLY ENJOINED, ON AND AFTER THE EFFECTIVE DATE, FROM (I) COMMENCING OR CONTINUING IN ANY MANNER ANY ACTION OR OTHER PROCEEDING OF ANY KIND AGAINST THE DEBTORS OR REORGANIZED EPICUS COMMUNICATIONS WITH RESPECT TO ANY SUCH CLAIM OR EQUITY INTEREST, (II) ENFORCING, ATTACHING, COLLECTING, OR RECOVERING BY ANY MANNER OR MEANS OF ANY JUDGMENT, AWARD, DECREE, OR ORDER AGAINST THE DEBTORS OR REORGANIZED EPICUS COMMUNICATIONS ON

ACCOUNT OF ANY SUCH CLAIM OR EQUITY INTEREST, (III) CREATING, PERFECTING, OR ENFORCING ANY ENCUMBRANCE OF ANY KIND AGAINST THE DEBTORS OR REORGANIZED EPICUS COMMUNICATIONS OR AGAINST THE PROPERTY OR INTERESTS IN PROPERTY OF THE DEBTORS OR REORGANIZED EPICUS COMMUNICATIONS ON ACCOUNT OF ANY SUCH CLAIM OR EQUITY INTEREST, (IV) COMMENCING OR CONTINUING IN ANY MANNER ANY ACTION OR OTHER PROCEEDING OF ANY KIND WITH RESPECT TO ANY CLAIMS AND CAUSES OF ACTION WHICH ARE EXTINGUISHED OR RELEASED PURSUANT TO THE PLAN, AND (V) TAKING ANY ACTIONS TO INTERFERE WITH THE IMPLEMENTATION OR CONSUMMATION OF THE PLAN.

CONFIRMATION OF THE PLAN AND PAYMENTS UNDER THE PLAN SHALL ENJOIN ALL CLAIMANTS FROM COMMENCING OR CONTINUING ANY ACTION OR OTHER PROCEEDING OR EXERCISING ANY EFFORTS TO COLLECT ANY OBLIGATIONS, INCLUDING ATTACHMENT OR OTHER MEANS OF ENFORCEMENT OR COLLECTION AGAINST THE RELEASED PARTIES OR THEIR PROPERTY IN CONNECTION WITH THE RELEASED PARTIES' PERSONAL LIABILITY FOR CLAIMS AGAINST THE DEBTORS, WHICH CLAIMS HAVE BEEN PROVIDED FOR THROUGH THE PLAN.

E. TERM OF INJUNCTIONS OR STAYS. UNLESS OTHERWISE PROVIDED IN THE PLAN, THE CONFIRMATION ORDER, OR A SEPARATE ORDER OF THE BANKRUPTCY COURT, ALL INJUNCTIONS OR STAYS ARISING UNDER OR ENTERED DURING THE CHAPTER 11 CASES UNDER SECTION 105 OR 362 OF THE BANKRUPTCY CODE, OR OTHERWISE, AND IN EXISTENCE ON THE CONFIRMATION DATE, SHALL REMAIN IN FULL FORCE AND EFFECT UNTIL THE LATER OF THE EFFECTIVE DATE AND THE DATE INDICATED IN SUCH APPLICABLE ORDER.

F. EXCULPATION. NONE OF THE DEBTORS, REORGANIZED EPICUS COMMUNICATIONS, THE NIR GROUP, THE COMMITTEE, THE PLAN TRUSTEE OR BELLSOUTH, OR THEIR RESPECTIVE PROFESSIONALS SHALL HAVE OR INCUR ANY LIABILITY TO ANY HOLDER OF A CLAIM OR EQUITY INTEREST FOR ANY ACT OR OMISSION IN CONNECTION WITH, RELATED TO, OR

ARISING OUT OF, THE CHAPTER 11 CASES, THE PURSUIT OF CONFIRMATION OF THE PLAN, THE CONSUMMATION OF THE PLAN, OR THE ADMINISTRATION OF THE PLAN OR THE PROPERTY TO BE DISTRIBUTED UNDER THE PLAN, EXCEPT FOR WILLFUL MISCONDUCT, GROSS NEGLIGENCE, CRIMINAL CONDUCT, MISUSE OF CONFIDENTIAL INFORMATION THAT CAUSES DAMAGES, OR ULTRA VIRES ACTS AND, IN ALL RESPECTS, THE DEBTORS, REORGANIZED EPICUS COMMUNICATIONS, THE NIR GROUP, THE COMMITTEE, THE PLAN TRUSTEE OR BELLSOUTH SHALL BE ENTITLED TO RELY UPON THE ADVICE OF COUNSEL WITH RESPECT TO THEIR DUTIES AND RESPONSIBILITIES UNDER THE PLAN. NOTHING IN THIS SECTION 11.06 SHALL LIMIT THE LIABILITY OF THE PROFESSIONALS OF THE DEBTORS, REORGANIZED EPICUS COMMUNICATIONS, THE NIR GROUP, THE COMMITTEE, THE PLAN TRUSTEE OR BELLSOUTH TO THEIR RESPECTIVE CLIENTS PURSUANT TO DR 1.2 OF THE CODE OF PROFESSIONAL RESPONSIBILITY.

G. NOTWITHSTANDING ANYTHING TO THE CONTRARY SET FORTH HEREIN THE FOREGOING RELEASES AND INJUNCTIONS SHALL NOT PROHIBIT OR IMPAIR THE RIGHTS OF ANY PARTIES TO COMMENCE OR PURSUE ACTIONS BASED ON FRAUD OR VIOLATIONS OF APPLICABLE SECURITIES LAWS.

ARTICLE V

PRESERVATION OF CLAIMS AND CAUSES OF ACTION

The Plan provides that, on behalf of the Plan Trust, the Plan Trustee shall have the right to prepare, file, pursue, prosecute and settle the Avoidance Actions, whether or not such Avoidance Actions have been asserted or commenced as of the Effective Date, as a representative of the estate pursuant to Section 1123(b)(3)(B) of the Bankruptcy Code appointed for such purpose for the benefit of holders of Allowed Claims and Allowed Interests.

To the extent that certain Avoidance Actions are filed by Epicus and are not resolved prior to the Effective Date, such Avoidance Actions will be transferred to and vest in the Plan Trust pursuant to the terms of the Plan. The Avoidance Actions Claims, including without limitation the claims against those parties listed in the attached List of Potential Avoidance

Actions, that will be transferred to and vest in the Plan Trust pursuant to the terms of the Plan include specifically the following:

(i) Any and all claims and causes of action, including Avoidance Actions, under state or federal law against any and all of the present and former officers, directors, shareholders, principals, employees, agents and affiliates of, and professionals employed by, Epicus and of any affiliates of Epicus, in any way related to, including providing aid and assistance in connection with: (i) the operation, management, funding and fund raising of Epicus, including without limitation, breach of fiduciary duty, negligence, negligent management, fraud, civil theft, civil RICO or conspiracy, conversion, alter ego, misrepresentation, professional malpractice, corporate advantage, theft of corporate opportunities, wasting of corporate assets, equitable subordination of claims, breach of contract and federal or state statutory claims (including securities laws violations), as well as aiding and abetting any of the above; (ii) the sale, transfer, exchange or disposition of any property of Epicus or any of its affiliates, or any preferred stock, common stock or equity or similar interest or securities therein, either prior to or after the Petition Date; or (iii) the conversion, misappropriation or misapplication of property of Epicus or its affiliates or any products or proceeds therefrom.

(ii) Any and all claims and causes of action, including Avoidance Actions, under state or federal law, including federal or state securities laws, against those persons or entities, who participated or had any involvement in, as transferor, transferee, recipient or otherwise, related to the sale, transfer, exchange or disposition of any property of Epicus or any of its affiliates, any preferred stock, common stock, or equity or similar interests or securities in Epicus or its affiliates or the products or proceeds thereof, including without limitation, under and pursuant to state preference and fraudulent conveyance laws and Sections 542 through 550 of the Bankruptcy Code.

(iii) Any and all claims and causes of action involving or in any way related to the collection of accounts receivables, notes receivables, loans receivables or other receivables owed to Epicus.

(iv) Any and all claims and causes of action seeking to subordinate, equitably or otherwise Claims filed against the Epicus Estate, or to re-characterize such Claims as equity Interests in Epicus.

IN ADDITION TO THE ABOVE, EPICUS MADE CERTAIN PAYMENTS TO PERSONS AND ENTITIES BOTH WITHIN NINETY (90) DAYS PRIOR TO THE PETITION DATE AND WITHIN ONE (1) YEAR PRIOR TO THE PETITION DATE. ATTACHED HERETO AS EXHIBITS "F" AND "G" ARE LISTS OF THE PAYMENTS MADE WITHIN NINETY (90) DAYS AND ONE (1) YEAR PRIOR TO THE PETITION DATE, RESPECTIVELY. ALL SUCH PERSONS AND ENTITIES MAY BE SUBJECT TO CLAIMS AND CAUSES OF ACTION RELATED TO THE RECOVERY OF SUCH PAYMENTS, INCLUDING CLAIMS AND CAUSES OF ACTIONS UNDER AND PURSUANT TO SECTIONS 542 THROUGH 550 OF THE BANKRUPTCY CODE OR OTHERWISE.

Lastly, there may be claims and causes of action which currently exist or may subsequently arise that are not set forth specifically herein because the facts upon which such claims and causes of action rest are not fully or currently known by Epicus. The failure to list any such claims or causes of action is not intended to limit the rights of the Liquidating Trustee to pursue such claims and causes of action at such time as the facts giving rise thereto become fully known.

Unless any of the above described claims and causes of action are expressly waived, relinquished, exculpated, released, compromised or settled in the Plan or by Final Order of the Bankruptcy Court, all such claims and causes of action are expressly reserved and preserved for later adjudication and, therefore, no preclusion doctrine, including without limitation, the doctrines of res judicata, collateral estoppel, issue preclusion, claim preclusion, estoppel (judicial, equitable or otherwise) or laches shall apply to such claims and causes of action upon or after confirmation or consummation of the Plan.

ANY CREDITOR OR PARTY IN INTEREST VOTING ON THE PLAN SHOULD ASSUME IN CONNECTION WITH SUCH VOTE THAT AVOIDANCE ACTIONS EXIST AGAINST SUCH CREDITOR OR PARTY IN INTEREST AND THAT EPICUS AND/OR LIQUIDATING TRUSTEE INTEND TO AND SHALL PURSUE SUCH AVOIDANCE ACTIONS.

The Creditors' Committee identified certain creditors, including the parties receiving releases, as potential litigation targets. The causes of action identified by the Creditors' Committee are based upon the following: (i) recovery and avoidance of fraudulent and/or preferential transfers; (ii) turnover of property of the estate; (iii) objection to amount, validity

and/or priority of liens; (iv) breach of fiduciary duty and aiding and abetting breach of fiduciary duty; (v) increased insolvency of the Debtors; and (vi) equitable subordination. A list of the potential litigation targets is attached as Exhibit "H".

ARTICLE VI

CLAIMANTS AND IMPAIRED INTEREST HOLDERS

Claimants and Interest Holders entitled to vote under the Plan must affirmatively act in order for the Plan to be confirmed by the Court. According to the Debtors' Joint Plan, Classes 1, 2, 3, 4, 5, 8, 9, 10, 11, 12 and 13 are "impaired" classes within the meaning of § 1124 of the Bankruptcy Code. These classes, accordingly, must vote to accept the Plan in order for the Plan to be confirmed without a cram down. A Claimant who fails to vote to either accept or reject the Plan will not be included in the calculation regarding acceptance or rejection of the Plan.

A ballot to be completed by the holders of Claims and/or Interests is included herewith. Instructions for completing and returning the ballots are set forth thereon and should be reviewed at length. The Plan will be confirmed by the Bankruptcy Court and made binding upon all Claimants and Interest holders if (a) with respect to impaired Classes of Claimants, the Plan is accepted by holders of two-thirds (2/3) in amount and more than one-half (1 /2) in number of Claims in each such class voting upon the Plan and (b) with respect to classes of Interest Holders, if the Plan is accepted by the holders of at least two-thirds (2/3) in amount of the allowed interests of such class held by holders of such interests. In the event the requisite acceptances are not obtained, the Bankruptcy Court may, nevertheless, confirm the Plan if it finds that the Plan accords fair and equitable treatment to any class rejecting it. Your attention is directed to Section 1129 of the Bankruptcy Code for details regarding the circumstances of such "cram down" provisions.

ARTICLE VII

ANALYSIS OF THE PLAN VS. LIQUIDATION ANALYSIS

All payments as provided for the in the Debtors' Plan shall be financed from the cash contributions from Gerard Haryman and the NIR Group, the Debtors' cash on hand, their continued business operations or through a cash infusion.

The Debtors have filed monthly operating statements since the filing of the bankruptcy petition.

Attached hereto marked Exhibit "A" is a table showing all of the claims of Debtors in each classification.

There is no projection of income and expenses for the Plan attached to this Disclosure Statement inasmuch as there will be no ongoing payments from the Debtors to unsecured creditors under the Plan. All unsecured creditors will be paid on the Effective Date by the Plan Trustee with funds collected by the Plan Trustee and thereafter from the proceeds of Avoidance Actions.

Management believes that its Plan of Reorganization provides full value for all claims of creditors and is in the best interest of creditors. In the event this Plan were not confirmed, and the cases were converted to Chapter 7 proceedings, the assets of the Debtors would be liquidated and there would be insufficient funds to satisfy secured claims. As a result, unsecured creditors would receive no distribution and the Debtors' employees would all lose their employment. As a result of the Plan, general unsecured creditors receive a pro rata distribution of the funds to be contributed and a portion of the newly issued stock in Reorganized Epicus Communications. In addition, the Debtors' employees remain employed. As with any Plan, an alternative would be a conversion of the Chapter 11 case to a Chapter 7 case and subsequent liquidation of the Debtors by a duly appointed or elected trustee. In the event of a liquidation under Chapter 7, the following is likely to occur:

(a) An additional tier of administrative expenses entitled to priority over general unsecured claims under § 507(a)(1) of the Bankruptcy Code would be incurred. Such administrative expenses would include Trustee's commissions and fees to the Trustee's accountants, attorneys and other professionals likely to be retained by him for the purposes of liquidating the assets of the Debtors;

(b) Substantially less than market value will be realized for the Debtors' accounts receivable, inventory, equipment, materials and supplies;

(c) Further claims would be asserted against the Debtors with respect to such matters as income and other taxes associated with the sale of the assets, and the inability of the Debtors to fulfill outstanding, contractual commitments and other related claims.

(d) A liquidation analysis containing a balance sheet is attached as Exhibit "B". Predicated upon the foregoing, it is management's opinion that the liquidation value of the Debtors would be insufficient to make payments to any class of creditors other than

the secured creditors, leaving no monies available for the claims of any other classes of creditors such as general unsecured creditors.

The Court has previously set March 1, 2005 as a claims Bar date and April 25, 2005 as a claims Bar Date for governmental units. All indebtedness scheduled by the Debtors as not disputed, contingent or unliquidated or any indebtedness set forth in a properly executed and filed Proof of Claim shall be deemed an Allowed Claim unless the same is objected to, and the objection thereto is sustained by the Court.

ARTICLE VIII RISK ANALYSIS

A. The Debtors believe there is minimal risk to the creditors if the Plan is confirmed.

There are few hard assets which could be dissipated. The sale of new debentures, on going operation of the business and transfer of assets to Epicus Communications will generate the most funds for payment to creditors.

B. The stock to be distributed has not been valued. The shares to be distributed to the respective recipients have been determined through negotiation.

THE PLAN RELIES UPON THE EXEMPTIONS FROM SECURITIES REGISTRATION PURSUANT TO SECTION 1145 OF THE BANKRUPTCY CODE. THE SECURITIES ISSUED PURSUANT TO THE PLAN WILL NOT HAVE BEEN REGISTERED WITH THE SEC UNDER THE SECURITIES AND EXCHANGE ACT OF 1933, OR UNDER ANY STATE SECURITIES ACT OR SIMILAR STATE LAWS, NOR HAVE THE SECURITIES BEEN APPROVED BY THE SEC OR ANY STATE SECURITIES COMMISSION.

C. Beneficial Interests in the Plan Trust, Applicability of Securities Laws and Reporting Requirements.

1. Securities Laws. Under section 1145 of the Bankruptcy Code, the issuance of Beneficial Interests under the Plan shall be exempt from registration under the Securities Act of 1933, as amended, and applicable state and local laws requiring registration of securities. If the Plan Trustee determines, with the advice of counsel, that the Plan Trust is required to comply with the registration and reporting requirements of the Securities and

Exchange Act of 1934, as amended, or the Investment Company Act of 1940, as amended, then the Plan Trustee shall take any and all actions to comply with such reporting requirements and file necessary periodic reports with the Securities and Exchange Commission.

2. Non-Transferability of Beneficial Interests. Upon issuance thereof, the Beneficial Interests shall not be certificated and are not transferable (except as otherwise provided in the Plan Trust Agreement).

D. Issuance of Plan Securities under the Plan. Section 1145(a)(1) of the Bankruptcy Code exempts the issuance of securities under a plan of reorganization from registration under the Securities Act and under equivalent state securities or “blue sky” laws if three principal requirements are satisfied: (i) the securities must be issued “under a plan” of reorganization by the debtor or its successor under a plan; (ii) the recipients of the securities must hold a claim against the debtor, an interest in the debtor or a claim for an administrative expense against the debtor; and (iii) the securities must be issued entirely in exchange for the recipient’s claim against or interest in the debtor, or “principally” in such exchange and “partly” for cash or property. The Debtors believe that the exchange of the securities to be issued under the Plan for Claims and Interests under the Plan satisfies the requirements of Section 1145 (a)(1) of the Bankruptcy Code and is, therefore, exempt from registration under federal and state securities laws.

E. Transfer of Plan Securities. The securities to be issued under the Plan may be freely transferred by most recipients thereof, and all resales and subsequent transactions for such securities are exempt from registration under federal and state securities laws, unless the holder is an “underwriter” with respect to such securities. Section 1145(b)(1) of the Bankruptcy Code defines four types of “underwriters”:

(i) persons who purchase a claim against, an interest in, or a claim for administrative expense against the debtor with a view to distributing any security received in exchange for such a claim or interest;

(ii) persons who offer to sell securities issued under a bankruptcy plan or behalf of the holders of such securities;

(iii) persons who offer to buy securities issued under a bankruptcy plan from the persons receiving such securities, if the offer to buy is made with a view to distributing such securities; and

(iv) a person who is an “issuer” with respect to the securities, as the term “issuer” is defined in Section 2(II) of the Securities Act.

Holders of securities issued under the Plan who are deemed to be “underwriters” within the meaning of Section 1145(b)(I) of the Bankruptcy Code or who may otherwise be deemed to be “affiliates” of, or to exercise “control” over, Reorganized Epicus Communications within the meaning of Rule 405 of Regulation C under the Securities Act, may, in addition to any other exemptions that may be available under federal and state securities laws, under certain circumstances, be able to sell their securities pursuant to the more limited safe harbor resale provisions of Rule 144 under the Securities Act. Generally, Rule 144 provides that if certain conditions are met (e.g., volume limitations, manner of sale, availability of current information about the issuer, etc.) specified persons who resell such securities and are “affiliates” of the issuer of the securities sought to be resold, will not be deemed to be “underwriters” as defined in Section 2 (II) of the Securities Act.

F. The above discussion regarding securities laws is provided for informational purposes. Holders of interests in Reorganized Epicus Communications are urged to consult with professionals prior to taking any action with respect to the newly issued securities to determine the impact of such action.

G. **CERTAIN RISK FACTORS TO BE CONSIDERED.** The stock in Reorganized Epicus Communications to be issued pursuant to the Plan is subject to a number of risks, including those discussed below. In determining whether or not to vote in favor of the Plan, each Holder of a General Unsecured Claim in Class 9 and each Holder of an Equity Interest in Epicus Communications should carefully consider the following risk factors, together with all of the other information contained in this Disclosure Statement, including the Plan and the other Exhibits attached hereto.

(i) *History of Operating Losses.* The Debtors have incurred operating losses during much of their history. The ability of Reorganized Epicus Communications to restore its profitability will depend largely on its ability to substantially increase sales, reduce fixed operating costs, and limit the growth of overhead and direct expenses.

(ii) *No Dividends.* The Debtors do not anticipate that Reorganized Epicus Communications will be paying any dividends on the common stock in Reorganized Epicus Communications in the foreseeable future.

(iii) *No Independent Valuation.* No investment banker or underwriter has been retained to value the common stock in Reorganized Epicus Communications. The Debtors have not attempted to make any estimate of the prices at which the common stock in Reorganized Epicus Communications may trade in the market. Moreover, there can be no assurance given as to the market prices that will prevail following the Effective Date.

(iv) *Competition.* The Debtors operate in highly competitive industries. There can be no assurance that the Debtors will be able to compete effectively in these markets.

H. Projections. The Debtors have prepared projections of the financial performance of its business following the consummation of the Plan. Attached hereto as Exhibit "C" are financial projections for Reorganized Epicus Communications through 2006. Attached hereto as Exhibits "D" and "E", respectively, are a pre-confirmation balance sheet for Epicus Communications and a balance sheet after giving effect to confirmation of the Plan. The projections represent management's best estimate of the most likely results of its operations following consummation of the Plan. However, the projections were based on numerous assumptions with respect to industry performance, general business and economic conditions and other matters that are beyond the Debtor's control. Holders of Claims are cautioned not to place undue reliance on the projections.

ARTICLE IX

CONFIRMATION BY CRAM DOWN

The Debtors reserve the right, in the event that impaired classes reject the Plan, to seek confirmation of the Plan if the Court finds that the Plan does not discriminate unfairly and is fair and equitable with respect to each dissenting class.

The Plan is deemed fair and equitable if it provides (i) that each holder of a Secured Claim retains its lien and receives deferred cash payments totaling at least the allowed amount of its claim, of a value, as of the effective date of the Plan, of at least the value of its secured interest in the property subject to his lien, and (ii) that each holder of an unsecured claim receives property of a value equal to the allowed amount of its claim, or no holder of a junior claim receives or retains any property.

ARTICLE X

MISCELLANEOUS PROVISIONS

A. Notwithstanding any other provisions of the Plan, any claim which is scheduled as disputed, contingent, or unliquidated or which is objected to in whole or in part on or before the date for distribution on account of such claim shall not be paid in accordance with the provisions of the Plan until such claim has become an Allowed Claim by a final Order. If allowed, the claim shall be paid on the same terms as if there had been no dispute.

B. At any time before the Confirmation Date, the Debtors may modify the Plan, but may not modify the Plan so that the Plan, as modified, fails to meet the requirements of § 1122 and § 1123 of the Bankruptcy Code. After the Debtors file a modification with the Bankruptcy Court, the Plan, as modified, shall become the Amended Plan.

C. At any time after the Confirmation Date, and before substantial consummation of the Plan, the Debtors may modify the Plan with permission of the Court so that the Plan, as modified, meets the requirements of § 1122 and § 1123 of the Bankruptcy Code. The Plan, as modified under this paragraph, shall become the Amended Plan.

D. After the Confirmation Date, the Debtor may, with approval of the Bankruptcy Court, and so long as it does not materially and adversely affect the interest of creditors, remedy any defect or omission, or reconcile any inconsistencies in the Plan or in the Order of Confirmation, in such manner as may be necessary to carry out the purposes and effect of the Plan.

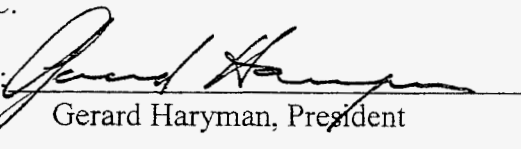
ARTICLE XI

CONCLUSION

Under the Plan, all creditors and Interest Holders of the Debtors other than the Interest Holders in Epicus, will participate in some manner in the distribution to be made thereunder. The Debtors believe that the distributions contemplated in its Plan are fair and afford all Claimants and Interest Holders equitable treatment. ACCORDINGLY, THE DEBTORS RECOMMEND THAT ALL CLAIMANTS AND INTEREST HOLDERS VOTE TO ACCEPT THE PLAN.

DATED: July ___, 2005.

EPICUS COMMUNICATIONS GROUP,
INC.

BY: 
Gerard Haryman, President

EPICUS, INC.

BY: 

Gerard Haryman, President

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 Debtors
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By 

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Florida Bar No. 993621
E-Mail: agoldstein@furrcohen.com

EXHIBIT "A"

CREDITORS OF EPICUS COMMUNICATIONS GROUP, INC.

<u>CLASS</u>	<u>CREDITOR</u>	<u>CLAIM NO.</u>	<u>AMOUNT OF CLAIM</u>
4	Florida Dept of Revenue		0
4	Internal Revenue Service		1,849,969.98(d)
4	State of New Jersey	8	3,000.00

Secured Creditors:

AJW Offshore Ltd.

AJW Partners LLC

AJW Qualified Partners

New Millennium Capital

3	(Collectively AJW Group)	3	5,139,500.00
2	CRT Properties	4	135,000.00
2	Qwest Communications	5	81,144.63
2	General Electric Capital	9	1,020.000
2	Palm Beach Co. Tax Coll	10	238.99(S)

Convenience Class:

6	DHL Exparess/Airborn		650.00
6	Executive Registr & Transfer		0
6	Pitney Bowes		476.83

Unsecured Creditors:

7	Adorno & Yoss		60,507.00
7	Verizon Florida AFNI Verizon	2	235,787.45
7	Robert Half Technology	1	6,675.90
7	CRT Properties	4	267,106.32
7	Qwest Communications	5	213,349.69

7	Creditors Trust for Tele Co.	6	390,611.29
7	State of New Jersey	7	4,000.00
7	AT & T		47,653.00
7	AT&T		450,796.00
7	George Mills, Jr. Trustee		350,000.00
7	Harvey Birnholz		Unknown (cud)
7	JWL Holdings		97,878.00
7	Wieseneck, Andres & Co.		194,866.00(d)
10	Gerard Haryman		1,015,617.00
10	Gerard Haryman		2,123,568.00
10	Gerard Haryman		1,079.24
10	Thomas Donaldson		832,000.00
10	Aptek Communications (rent)		150,067.00
10	Aptek Communications (note)		750,000.00
10	Aptek Communications (note)		946,000.00

CREDITORS OF EPICUS, INC.

<u>CLASS</u>	<u>CREDITOR</u>	<u>CLAIM NO.</u>	<u>AMOUNT OF CLAIM</u>
1	Bell South Telecommunications	18	1,928,380.77 (unsec)
1	Bell South Telecommunications	19	1,928,380.77 (Sec.)
2	Express Communications		0
2	Pitney Bowes		38,025.00
3	AJW Group	24	5,139,500.00 (S)
13	Internal Revenue Service	39	674,026.07 (S)
2	Pennsylvania, State of	20	7,357.00 (S)
2	Fla Dept Revenue	11	59,910.25 (Sec)

2	Qwest Business Services	31	81,144.63 (s)
2	South Carolina, State of	23	38,957.96 (s)

Priority:

5	Internal Revenue Service	39	3,944,665.68 (P)
5	Internal Revenue Service (941)		428,334.68 (d)
5	Fla. Dept Revenue	10	124,536.29 (Pri)
5	(Comm Service Tax)		52,294.35 (unse)
5	Fla Dept Revenue	11	20,295.65 (Pri)

8,000.00 (unse)

5	Connecticut, State of	28	341.20 (p)
5	Georgia, State of	38	296,061.85
5	Massachusetts Dept Rev.	3	561.56
5	Kentucky, State of	5	14,019.32
5	Mississippi PSC	25	676.30 (p)
5	NECA Services – Texas USF Fund	22	5,585.30 (p)
5	New York Dept Taxation	6	4,847.87 (p)
5	Pennsylvania, State of	20	5,098.43 (p)
5	Phoneworks USA LLC	9	3,600.00 (p)
5	Rhode Island, State of	13	2,000.00 (p)
5	Rosie Woodruff	17	7,502.58 (p)
5	South Carolina, State of	23	120,429.75 (p)
5	Texas, State of	26	2,557.45 (p)
5	Texas, State of	27	868.60 (p)
5	West Virginia State Treasurer	37	847.47 (p)

Unsecured:

9	Internal Revenue Service-720		39,139.24(U)
9	Nat'l Exchange Carrier Assn'		15,931.68 (D)
9	Acacia		5,775.00

9	Adorno & Zeder		32,351.30
9	American Medical Supplies		1,258.50
9	Andrea Welch		30,000.00
9	Aston Communications Inc.		2,745.34
9	AT&T		69,069.13
9	Bell Atlantic		1,446.03
9	Bell South		880,558.26
9	Bell South		1,663.41
9	BellSouth Telecommunications		3,221.66
9	BellSoft, Inc.		2,200.00
9	Broadwing Telecommunications		7,933.54
9	S.S.C.		17,187.25
9	Campney & Murfey		2,409.49
9	CDG		99,914.60
9	Citizens Bank of Oviedo		1,709.54
9	Clay Electric Cooperative	2	45,303.62
9	Communications Depot		2,983.08
9	Computer Network Expert		1,695.74
9	Corporation Service Co.		10,700.00
9	Data Exchange	30	19,843.92
9	DNS Group		15,620.35
9	Dun & Bradstreet Info		1,928.08
9	Elder N. Ripper	34	62,500.00
9	Epicus Communications		3,714,173.00
9	Federal Communications Con		1,012,396.67 (d)
9	Florida, State of Excise Tax		1,186,182.86 (d)
9	Freedom Marketing Serv.		1,248.22
9	G & G Advertising		1,669.50
9	GE Capital		1,193.40
9	Georgia, State of	38	56,936.64
9	Gizorn		1,346.92

9	Global Crossing		456,966.16
9	Global Response		1,254.29
9	Global Systems Telecom		33,000.00
9	GMS		18,914.85
9	Gomel & Davis LLP		1,350.29
9	Howard Johnsons Maingate		1,348.03
9	Innovative Telecom Sol.		31,317.06
9	Internal Revenue Service		39,139.24(u)
9	International Minute Press		7,381.12
9	Isterra		6,697.97
9	James H. Monroe		2,000.00
9	Jordan Kermer		11,821.08
9	Kay Rodriguez Inc.		5,004.28
9	Koppell Gotlieb Mesches		6,688.32
9	McKinney & Cooper		6,702.81
9	Mpinet		1,987.12
9	Naylor Publications Inc.	7	3,525.00
9	NECA Nat'l Exchange Fund-Texas	16	33,276.62
9	Neustar Inc.		82,620.62
9	New Energy Corp.		6,241.84
9	New York Dept Taxation	6	1,501.58(u)
9	Nextel Communications		1,017.97
9	North Carolina, State of		7,706.58(d)
9	NSB Telemarketing		11,588.58
9	NSB Utilities		203,930.40
9	Office Source	8	3,598.30
9	Office Suites		1,720.35
9	Oregon, State of		1,026.75(d)
9	Orlando Sentinel		1,258.15
9	Pappas Law Firm		3,587.50
9	Phoneworks USA LLC	9	8,400.00

9	Pitney Bowes		9,825.67
9	Power Direct	33	2,665.00
9	Precise Communications Sys	29	46,097.12
9	Presstima Printing		1,616.56
9	Prosodie		80,099.68
9	Qwest Business Services	31	213,349.69
9	Robert Half International		1,849.60
9	South Carolina, State of	23	3,986.33(unsec)
9	Southwestern Bell		1,466.76
9	Sprint PCS		3,274.56
9	Sprint Yellow Pages		2,565.47
9	Sprint Local Telecomm		265,772.45
9	Staples		1,623.99
9	Technologies Management	21	18,067.56
9	Telcordia Technologies		9,367.80
9	Today's Staffing Inc.		2,193.20
9	Tom O'Harra		1,056.62
9	Total Link		7,019.30
9	Total Link, The		5,172.88
9	TransMedia		10,346.34
9	Transworld Systems		1,556.50
9	U.S. Trustee Program		1,000.00
9	Universal Power Marketing		2,565.42
9	Universal Service Adm.	14	2,089,444.50
9	Utilities Comm New Smyrna	32	5,286,790.96
9	Venture Concepts Inc.		2,271.45
9	Verizon		249,884.00
9	Verizon FL Inc. (GTE)		16,067.67
9	Vision Prepaid Services		1,953.49
9	VisionQuest	12	28,629.00
9	Volaris Online		2,733.94

9	Vstar	35	65,071.52
9	Walt Disney Park		3,573.58
9	Andrea Welch	36	30,000.00
9	Winters King & Assoc		1,145.00
9	WorldCom		2,027.31
7	9 Line Communications		497.89
7	Adam Hubbard		154.18
7	Advanced Connect Net Inc.		378.51
7	Artworks		322.00
7	Alabama, State of		163.12 (d)
7	Aliene Williams		190.30
7	Allied Grading		343.72
7	Amoire Pizza Subs		449.70
7	Andrain Elkins		155.40
7	Arizona, State of		0.11(d)
7	Arkansas, State of		52.47(d)
7	Atlantic Terrace Condo Asn		159.73
7	Atlantis Flowers & Gifts		131.51
7	Automotive Service		257.90
7	Baker Donelson Berman		747.17
7	Barbara Mayer		345.73
7	Brian Barton		113.78
7	Brokers Communications		109.18
7	C. Starling Quality Roofing		320.49
7	California, State of		19.67(d)
7	Camis Seafood & Pasta		146.54
7	Caribbean Delight		149.69
7	Carmel's Seafood		125.23
7	Casualty Ins. Service		215.45
7	Cathy Helton		132.59

7	Colonial Bank		579.90
7	Colorado, State of		348.20(d)
7	Computer Services		140.00
7	Country Corner		145.80
7	Country Store		192.95
7	Cris St. Clair		305.23
7	Cynthia & Greg Hughes		159.80
7	Cynthia Carpenter		221.01
7	D'Assaro & Hall PA		305.99
7	Delaware, State of		85.00(d)
7	DHL Express		114.60
7	DHL f/k/a Airborn		650.00
7	Dorothy Allison		141.35
7	Drange, deBeaubein Knight		324.71
7	Federal Express		319.48
7	Firehouse Subs		131.03
7	Frank Hoffinan		178.74
7	Fry & Associates		160.06
7	Genes Auto Body		157.38
7	George Windish	4	127.05
7	Girish Mullani		648.72
7	Glenda Laird		116.97
7	Global Telecom Solutions		187.16
7	Grove Bridgers		106.55
7	GW Schultz Tools		283.58
7	H&N Conditions Serv.		118.60
7	Hammon Glass Serv.		662.22
7	Harbor Inn		174.12
7	Haziehurst First United		325.06
7	Helton Electric True Value		485.43
7	Holiday Inn Ocean		402.43

7	Howard Johnson Sales		718.76
7	Idaho, State of		62.06(d)
7	Illinois, State of		100.00(d)
7	Indiana, State of		30.00(d)
7	Iowa Dept Revenue		0 (d)
7	J.D. Hopkins		147.73
7	Jackie Taylor		152.88
7	Jacobi Friedrich		124.56
7	James Dean Humphrey		169.89
7	Kansas, State of		287.23(d)
7	Lee Bunch		223.83
7	Louisiana, State of		38.89(d)
7	Maine, State of		171.09(d)
7	Marianne Capozza		233.75
7	Mary Beth Kureczka		110.10
7	Mary J. Shaw		103.94
7	Mary Oller		215.93
7	Maryland, State of		527.20(d)
7	Massachusetts Dept Rev.	3	116.47
7	McWhirler Reeves PA		117.00
7	Melanie Baggett		117.59
7	Melissa Stuck		114.85
7	Michigan Dept Treasury		0 (D)
7	Missouri, State of		25.00(d)
7	Montana, State of		41.34(d)
7	NBANC	15	842.22
7	Nebraska, State of		6.07(d)
7	Nevada, State of		100.00(d)
7	New Hampshire, State of		150.00(d)
7	New Jersey, State of		550.00(d)
7	New Mexico, State of		0 (d)

7	North Dakota Taxation Dept.		0 (d)
7	Ocean Walk Properties		190.49
7	Office Annex		118.05
7	Ohio, State of		260.00(d)
7	Oklahoma Tax Comet		0 (d)
7	Omer Holcomb		204.50
7	Online Communications		773.28
7	P & P Telecommunications		110.99
7	Pacific Bell		350.37
7	Pennsylvania, State of	20	340.00
7	Pri-Fly		329.14
7	Prododie Interactive Corp: -		0
7	Product & Service Dist.		408.21
7	RNP		884.58
7	Royal Office Products		417.48
7	Ryan Karanovich		114.09
7	Sara Perez		128.26
7	Scarborough Land Rover		926.23
7	Seagarden Inn		543.21
7	Shurgard Storage		112.93
7	South Dakota, State of		280.00(d)
7	Steven Booska Ossinsky		650.00
7	Strata Communications		278.20
7	Sun Trust Bank		0
7	Tamara Davis		100.28
7	Tandem		231.23
7	Taylor Diesel Services		611.56
7	Tennessee Dept Revenue		0 (d)
7	Tim's Custom Cabinets		106.33
7	Time Warner Communications		293.54
7	Tom Swift -		139.50

7	Tracy Stein	104.80
7	Universal Network Conn	441.24
7	U.S. West	829.64
7	Utah, State Tax Comm	15.43 (d)
7	Utilities Commm New Smyrna	0
7	Vector Imaging Service	564.43
7	Verio Inc.	232.00
7	Vermont, State of	520.55(d)
7	Virginia, State of	100.00(d)
7	Vizcaya Apartments	560.84
<hr/>		
7	Wall Street Journal	104.94
7	Washington State Dept Revenue	72.26(d)
7	Willie Brown	124.15
7	Wisconsin Dept Revenue	0(d)
7	World Wide Inns	629.58
7	Wyoming, State of	50.04(d)
7	Yvonne Fry	547.38
7	Zephyrhills	712.50

LIQUIDATION ANALYSIS

Attached is the Liquidation Analysis (the "Analysis") of Epicus Communications Group, Inc., a Florida corporation currently involved in developing a plan of reorganization under chapter 11 of the Bankruptcy Code (the "Debtor"). This Analysis was prepared after the deadline for filing claims against the estate of the Debtor, and since those claims have not yet been adjudicated by the Bankruptcy Court, the amount of the final allowed claims against the Debtor's estate may differ from the claim amounts used in this Analysis. The Analysis is based on the Debtor's projected balance sheet as of October 1, 2005 and the actual amount of assets available to the Debtor's estate as of the date of liquidation may differ from the amount of assets used in this Analysis.

The Management of the Debtor prepared this Analysis. It represents management's estimated net value of the Debtor's assets if the Debtor were to be liquidated under the provisions of Chapter 7 of the Bankruptcy Code and the net proceeds of the liquidation were to be applied in strict priority to satisfy claims against the Debtor.

The purpose of the Analysis is to provide information in order that the Bankruptcy Court may determine that the Debtor's Plan of Reorganization (the "Plan") is in the best interests of all classes of creditors and equity interest holders impaired by the Plan. The "best interests" test requires that the Bankruptcy Court find that the Plan provides to each member of each impaired class of claims and interests a recovery that has a value at least equal to the value of the distribution each member would receive if the Debtor was liquidated under Chapter 7 of the Bankruptcy Code. The Analysis was prepared to assist the Bankruptcy Court in making this determination, and it should not be used for any other purpose.

The Analysis is limited to presenting information developed by the Debtor's management and does not include an evaluation of the support for the underlying assumptions. The Analysis has not been examined or reviewed by independent accountants in accordance with standards promulgated by the American Institute of Certified Public Accountants. The estimates and assumptions, although considered reasonable by management, are inherently subject to significant uncertainties and contingencies beyond the control of management. Accordingly, there can be no assurance that the results shown would be realized if the Debtor were liquidated and actual results in such case could vary materially from those presented.

If actual results were lower than those shown, or if the assumptions used in formulating the Analysis were not realized, distribution to each member of each class of claims could be adversely affected. Conversion to a case under Chapter 7 of the Bankruptcy Code would likely result in significant additional costs to the Debtor's estate. The costs of liquidation under Chapter 7 of the Bankruptcy Code would include the compensation of a Chapter 7 trustee, as well as of counsel and other professionals retained by the trustee, asset dispositions expenses, all unpaid expenses incurred by the Debtor in its Chapter 11 case (such as compensation of attorneys and advisors) that are allowed in the Chapter 7 case, litigation costs, and claims arising from both the operations of the Debtor during the pendency of its Chapter 11 case and from the total cessation of all business activities occasioned by an ensuing Chapter 7 case.

EXHIBIT B

Epicus Communication Group, Inc.
Liquidation Analysis
Projected as of October 15, 2005

ASSETS

Furniture and Office Equipment
Estimated Value: \$ 800.00
Cash: 2,000.00

NET ESTATE PROCEEDS: \$2,000.00

Total Available For Distribution: \$2,800.00

PROCEEDS APPLICATION

Chapter 7 Liquidation Cost :

Would exceed available funds, and there would be no money available for any claims.

LIQUIDATION ANALYSIS

Attached is the Liquidation Analysis (the "Analysis") of Epicus, Inc., a Florida corporation currently involved in developing a plan of reorganization under chapter 11 of the Bankruptcy Code (the "Debtor"). This Analysis was prepared after the deadline for filing claims against the estate of the Debtor, and since those claims have not yet been adjudicated by the Bankruptcy Court, the amount of the final allowed claims against the Debtor's estate may differ from the claim amounts used in this Analysis. The Analysis is based on the Debtor's projected balance sheet as of October 15, 2005 and the actual amount of assets available to the Debtor's estate as of the date of liquidation may differ from the amount of assets used in this Analysis.

The Management of the Debtor prepared this Analysis. It represents management's estimated net value of the Debtor's assets if the Debtor were to be liquidated under the provisions of Chapter 7 of the Bankruptcy Code and the net proceeds of the liquidation were to be applied in strict priority to satisfy claims against the Debtor.

The purpose of the Analysis is to provide information in order that the Bankruptcy Court may determine that the Debtor's Plan of Reorganization (the "Plan") is in the best interests of all classes of creditors and equity interest holders impaired by the Plan. The "best interests" test requires that the Bankruptcy Court find that the Plan provides to each member of each impaired class of claims and interests a recovery that has a value at least equal to the value of the distribution each member would receive if the Debtor was liquidated under Chapter 7 of the Bankruptcy Code. The Analysis was prepared to assist the Bankruptcy Court in making this determination, and it should not be used for any other purpose.

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If actual results were lower than those shown, or if the assumptions used in formulating the Analysis were not realized, distribution to each member of each class of claims could be adversely affected. Conversion to a case under Chapter 7 of the Bankruptcy Code would likely result in significant additional costs to the Debtor's estate. The costs of liquidation under Chapter 7 of the Bankruptcy Code would include the compensation of a Chapter 7 trustee, as well as of counsel and other professionals retained by the trustee, asset dispositions expenses, all unpaid expenses incurred by the Debtor in its Chapter 11 case (such as compensation of attorneys and advisors) that are allowed in the Chapter 7 case, litigation costs, and claims arising from both the operations of the Debtor during the pendency of its Chapter 11 case and from the total cessation of all business activities occasioned by an ensuing Chapter 7 case.

Epicus, Inc.
Liquidation Analysis
Projected as of October 1, 2005

ASSETS

Cash on hand and in bank \$ 163,914
Accounts receivable - \$1,415,849
Customer Base @24,000 @\$50 each: \$1,200,000
Property and equipment - \$36,000
Deposits \$500,000

TOTAL \$3,315,763

**NET LIQUIDATED ESTATE PROCEEDS AND TOTAL AVAILABLE FOR DISTRIBUTION
\$3,315,763**

PROCEEDS APPLICATION

Chapter 7 Liquidation Cost
\$150,000

Secured Claims:

Internal Revenue Service	674,026.07	
Bell South Telecommunications	1,928,380.77	
AJW Group	5,139,500.00	
Pitney Bowes	38,025.00	
Pennsylvania, State of	7,357.00	
Fla Dept Revenue	59,910.25	
Qwest Business Services	81,144.63	
South Carolina, State of	38,957.96	
TOTAL SECURED CLAIMS and COSTS :		\$7,967,301.68

RESULT

No Funds Estimated to be Available for any other claims:

EPICUS COMMUNICATIONS GROUP, INC. AND SUBSIDIARIES
(Debtors-in-Possession)
CONSOLIDATED BALANCE SHEETS
 May 31, 2005 and 2004

	<u>May 31, 2005</u>	<u>May 31, 2004</u>
<u>ASSETS</u>		
Current Assets		
Cash on hand and in bank	\$ 163,914	\$ 921,740
Accounts receivable - Trade, net of allowance for doubtful accounts of approximately \$500,000 and \$1,500,000, respectively	1,415,849	5,709,436
Advances due from officer	-	15,000
Prepaid expenses	<u>978,463</u>	<u>275,517</u>
Total current assets	<u>2,558,226</u>	<u>6,921,693</u>
Property and equipment - at cost	688,786	673,729
less accumulated depreciation	<u>(538,570)</u>	<u>(407,360)</u>
Net property and equipment	<u>150,216</u>	<u>266,369</u>
Other Assets		
Deposits and other	526,976	357,217
Trademark and corporate name development costs	<u>23,524</u>	<u>23,524</u>
Total other assets	<u>550,500</u>	<u>380,741</u>
TOTAL ASSETS	<u>\$ 3,258,942</u>	<u>\$ 7,568,803</u>
<u>LIABILITIES AND STOCKHOLDERS' EQUITY</u>		
Liabilities not subject to compromise		
Current Liabilities		
Deferred customer revenue	\$ 670,402	\$ -
Accounts payable - trade	198,664	-
Accrued taxes payable and other liabilities	877,942	-
Accrued rent to officer/shareholder	10,500	-
Accrued officers compensation	<u>206,031</u>	-
Total liabilities not subject to compromise	1,963,539	-
Liabilities subject to compromise	<u>17,566,475</u>	<u>16,853,375</u>
Total Liabilities	<u>19,530,014</u>	<u>16,853,375</u>
Commitments and contingencies		
Stockholders' (Deficit)		
Preferred stock - \$0.001 par value 5,000 shares authorized None issued and outstanding	-	-
Common stock - \$0.001 par value. 800,000,000 shares authorized. 661,404,214 and 258,058,655 shares issued and outstanding, respectively	661,404	258,059
Additional paid-in capital	17,865,139	16,874,667
Accumulated deficit	<u>(34,797,615)</u>	<u>(26,417,298)</u>
Total stockholders' (deficit)	<u>(16,271,072)</u>	<u>(9,284,572)</u>
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	<u>\$ 3,258,942</u>	<u>\$ 7,568,803</u>

The accompanying notes are an integral part of these consolidated financial statements.

F-3

EXHIBIT D

EPICUS COMMUNICATIONS GROUP, INC. AND SUBSIDIARIES
(Debtors-in-Possession)

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

NOTE K - Liabilities Subject to Compromise

Liabilities subject to compromise, pursuant to the Company's bankruptcy petition, are as follows:

	<u>May 31, 2005</u>	<u>May 31, 2004</u>
Accounts payable - trade	\$ 5,200,758	\$ 5,085,574
Convertible debentures	4,136,652	1,590,780
Accrued sales and service taxes payable	3,602,860	3,305,537
Accrued officer compensation	2,927,733	2,825,568
Accrued interest payable	813,787	956,590
Notes payable to banks and other	350,000	1,197,878
Accrued payroll and payroll taxes payable	337,503	492,692
Accrued rent payable to affiliate	157,567	150,067
Advances from controlling shareholder/officer	39,615	1,015,617
Cash overdraft	-	233,072
Total liabilities subject to compromise	<u>\$17,566,475</u>	<u>\$16,853,375</u>

NOTE L - Accrued Officer Compensation

As of May 31, 2005, the Company has accrued post-petition compensation of approximately \$206,031 to its Chief Executive Officer and Chief Operating Officer, at a rate of approximately at the rate of approximately \$20,833 and \$8,600 per month respectively.

Included in liabilities subject to compromise is approximately \$2,928,000 for accrued, but unpaid, officers compensation through October 31, 2004.

NOTE M - Notes Payable - Other - Subject to Compromise

Notes payable to others at May 31, 2005 and 2004, respectively, are as follows:

	<u>May 31, 2005</u>	<u>May 31, 2004</u>
\$400,000 note payable to creditor trust fund. Interest at 8.0%.	\$350,000	\$ 350,000
\$750,000 note payable to a foreign corporation. Interest at 13.0%. This debt was purchased by the Company's controlling shareholder/ officer during the quarter ended August 31, 2004	-	750,000
\$97,878 note payable to an unrelated entity. Non-interest bearing. This debt was purchased by the Company's controlling shareholder/officer during the quarter ended August 31, 2004	-	97,878
Total notes payable to others	<u>\$350,000</u>	<u>\$1,197,878</u>

Proposed Balance Sheet November 1, 2005			
Assets			
Cash			160,000.00
Accounts Receivable			1,325,000.00
Deposits			550,500.00
Property			688,786.00
Amortization/Depreciation			(538,570.00)
Trademark Name Recognition			23,524.00
Total Assets			2,209,240.00
Liabilities			
Total Liabilities			-
Equity			
Adl Paid In			17,865,139.00
Stock			661,404.00
Acc deficit			(16,317,303.00)
			2,209,240.00
			-

EXHIBIT E

8:54 AM
11/08/04

Epicus, Inc.
Check Detail
July 25 through October 25, 2004

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	2741	08/02/2004	BellSouth		1012 · Sun Trust		-78,687.77
Bill Pmt -Check	2742	08/02/2004	BellSouth		1012 · Sun Trust		-36,524.59
Bill Pmt -Check	2743	08/02/2004	BellSouth		1012 · Sun Trust		-149,572.30
Bill Pmt -Check	Wire	08/06/2004	Global Crossing		1012 · Sun Trust		-40,000.00
Bill Pmt -Check	2744	08/06/2004	Vstar		1012 · Sun Trust		-20,000.00
Bill Pmt -Check	Wire	08/09/2004	CDG		1012 · Sun Trust		-48,041.11
Bill Pmt -Check	2886	08/09/2004	BellSouth		1012 · Sun Trust		-888.44
Bill Pmt -Check	2887	08/09/2004	BellSouth		1012 · Sun Trust		-811.28
Bill Pmt -Check	2888	08/09/2004	BellSouth		1012 · Sun Trust		-4,448.84
Bill Pmt -Check	2889	08/09/2004	BellSouth		1012 · Sun Trust		-572.58
Bill Pmt -Check	2891	08/09/2004	BellSouth		1012 · Sun Trust		-5,403.06
Bill Pmt -Check	2892	08/09/2004	BellSouth		1012 · Sun Trust		-1,872.01
Bill Pmt -Check	2893	08/09/2004	BellSouth		1012 · Sun Trust		-165,398.59
Bill Pmt -Check	2894	08/09/2004	BellSouth		1012 · Sun Trust		-36,069.02
Bill Pmt -Check	2895	08/09/2004	BellSouth		1012 · Sun Trust		-15,438.23
Bill Pmt -Check	2896	08/09/2004	BellSouth		1012 · Sun Trust		-36,489.64
Bill Pmt -Check	2897	08/09/2004	Rosie Woodruff		1012 · Sun Trust		-9,085.63
Check	2898	08/10/2004	BellSouth		1012 · Sun Trust		-10,000.00
Bill Pmt -Check	Wire	08/11/2004	Global Crossing		1012 · Sun Trust		-40,000.00
Bill Pmt -Check	2899	08/12/2004	Clay Electric Cooperative Inc		1012 · Sun Trust		-14,005.58
Check	2900	08/12/2004	BellSouth		1012 · Sun Trust		-5,000.00
Bill Pmt -Check	2901	08/12/2004	Vstar		1012 · Sun Trust		-10,000.00
Check	2902	08/13/2004	VisionQuest		1012 · Sun Trust		-7,836.66
Bill Pmt -Check	2903	08/16/2004	BellSouth		1012 · Sun Trust		-24,280.66
Bill Pmt -Check	2904	08/16/2004	BellSouth		1012 · Sun Trust		-82,387.28
Bill Pmt -Check	2905	08/16/2004	BellSouth		1012 · Sun Trust		-149,572.30
Check	2906	08/16/2004	The Pappas Law Firm		1012 · Sun Trust		-8,118.00
Bill Pmt -Check	2907	08/18/2004	Phonewroks USA, LLC		1012 · Sun Trust		-1,540.24
Bill Pmt -Check	2908	08/18/2004	Phonewroks USA, LLC		1012 · Sun Trust		-1,265.86
Check	2909	08/19/2004	VisionQuest		1012 · Sun Trust		-9,408.10
Bill Pmt -Check	2910	08/19/2004	24 Hour On Call Customer Service		1012 · Sun Trust		-1,116.02
Bill Pmt -Check	2911	08/19/2004	On Line Communications		1012 · Sun Trust		-3,180.83
Bill Pmt -Check	2913	08/19/2004	PhoneDog		1012 · Sun Trust		-2,513.94
Check		08/20/2004	NSF Check		1012 · Sun Trust		-914.25
Check		08/23/2004	BANK SERVICE CHARGES		1012 · Sun Trust		-12,024.48

#3 Payments to Creditors
EXHIBIT F

#3. Payments to Creditors

8:54 AM
11/08/04

Epicus, Inc.
Check Detail
July 25 through October 25, 2004

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	2917	08/23/2004	BellSouth		1012 · Sun Trust		-156,500.22
Bill Pmt -Check	2918	08/23/2004	BellSouth		1012 · Sun Trust		-100,000.00
Check		08/24/2004	BANK SERVICE CHARGES		1012 · Sun Trust		-1,650.79
Bill Pmt -Check	2919	08/25/2004	Prosodie		1012 · Sun Trust		-27,481.35
Bill Pmt -Check	2920	08/25/2004	Vstar		1012 · Sun Trust		-10,000.00
Bill Pmt -Check	Wire	08/30/2004	Global Crossing		1012 · Sun Trust		-40,000.00
Bill Pmt -Check	2921	08/30/2004	BellSouth		1012 · Sun Trust		-195,043.55
Bill Pmt -Check	2922	08/30/2004	BellSouth		1012 · Sun Trust		-37,426.42
Bill Pmt -Check	2923	08/30/2004	BellSouth		1012 · Sun Trust		-35,681.76
Check	2924	08/30/2004	VisionQuest		1012 · Sun Trust		-15,072.10
Bill Pmt -Check	2925	08/31/2004	AT&T -		1012 · Sun Trust		-6,000.00
Bill Pmt -Check	2926	09/07/2004	BellSouth		1012 · Sun Trust		-157,449.13
Bill Pmt -Check	2927	09/07/2004	BellSouth		1012 · Sun Trust		-101,126.59
Bill Pmt -Check	Wire	09/10/2004	Data Exchange		1012 · Sun Trust		-9,793.35
Bill Pmt -Check	Wire	09/10/2004	CDG		1012 · Sun Trust		-28,239.96
Check		09/21/2004	NSF Check		1012 · Sun Trust		-986.25
Check	Wire	09/21/2004	Epicus, Inc.		1012 · Sun Trust		-100,000.00
Check		09/22/2004	BANK SERVICE CHARGES		1012 · Sun Trust		-11,836.28
Check	Wire	09/22/2004	Epicus, Inc.		1012 · Sun Trust		-50,000.00
Check	3147	09/24/2004	VisionQuest		1012 · Sun Trust		-19,403.64
Bill Pmt -Check	Wire	09/28/2004	Global Crossing		1012 · Sun Trust		-50,000.00
Check	Wire	10/01/2004	Epicus, Inc.		1012 · Sun Trust		-230,000.00
Check	Wire	10/04/2004	Epicus, Inc.		1012 · Sun Trust		-50,000.00
Bill Pmt -Check	Wire	10/05/2004	Global Crossing		1012 · Sun Trust		-50,000.00
Bill Pmt -Check	Wire	10/07/2004	BellSouth		1012 · Sun Trust		-162,736.05
Bill Pmt -Check	Wire	10/07/2004	BellSouth		1012 · Sun Trust		-143,167.23
Bill Pmt -Check	Wire	10/07/2004	BellSouth		1012 · Sun Trust		-55,579.75
Bill Pmt -Check	Wire	10/07/2004	BellSouth		1012 · Sun Trust		-1,039.86
Bill Pmt -Check	Wire	10/07/2004	BellSouth		1012 · Sun Trust		-5,119.89
Bill Pmt -Check	Wire	10/07/2004	BellSouth		1012 · Sun Trust		-1,020.46
Bill Pmt -Check	Wire	10/07/2004	BellSouth		1012 · Sun Trust		-4,385.81
Bill Pmt -Check	Wire	10/07/2004	BellSouth		1012 · Sun Trust		-941.19
Bill Pmt -Check	Wire	10/07/2004	BellSouth		1012 · Sun Trust		-858.68
Bill Pmt -Check	Wire	10/12/2004	Global Crossing		1012 · Sun Trust		-50,000.00
Bill Pmt -Check	3163	10/12/2004	BellSouth		1012 · Sun Trust		-97,819.60
Bill Pmt -Check	3164	10/12/2004	BellSouth		1012 · Sun Trust		-158,589.67

8:54 AM
11/08/04

Epicus, Inc.
Check Detail
July 25 through October 25, 2004

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	Wire	10/13/2004	CDG		1012 · Sun Trust		-41,986.29
Bill Pmt -Check	3165	10/13/2004	VisionQuest		1012 · Sun Trust		-11,227.94
Check	3166	10/13/2004	Online Communications		1012 · Sun Trust		-1,204.83
Check	3167	10/13/2004	Phonewroks USA, LLC		1012 · Sun Trust		-1,183.46
Check	3168	10/13/2004	Rosie Woodruff		1012 · Sun Trust		-16,418.54
Check	wire	10/15/2004	Furr & Cohen		1012 · Sun Trust		-40,000.00
Bill Pmt -Check	Wire	10/15/2004	CDG		1012 · Sun Trust		-9,909.94
Bill Pmt -Check	Wire	10/15/2004	Prosodie		1012 · Sun Trust		-29,088.69
Check	3240	10/15/2004	VisionQuest		1012 · Sun Trust		-10,991.50
Bill Pmt -Check	3332	10/15/2004	Howard Johnson's Maingate West		1012 · Sun Trust		-1,346.03
Bill Pmt -Check	3425	10/15/2004	Scarborough Land Rover		1012 · Sun Trust		-926.23
Bill Pmt -Check	3447	10/15/2004	Taylor Diesel Service Inc.		1012 · Sun Trust		-611.56
Bill Pmt -Check	Wire	10/18/2004	BellSouth		1012 · Sun Trust		-140,063.82
Bill Pmt -Check	Wire	10/18/2004	BellSouth		1012 · Sun Trust		-49,872.16
Bill Pmt -Check	Wire	10/18/2004	BellSouth		1012 · Sun Trust		-36,408.33
Bill Pmt -Check	Wire	10/18/2004	BellSouth		1012 · Sun Trust		-23,655.69
Bill Pmt -Check	Wire	10/19/2004	Global Crossing		1012 · Sun Trust		-100,000.00
Check		10/20/2004	BANK SERVICE CHARGES		1012 · Sun Trust		-11,016.25
Check		10/20/2004	NSF Check		1012 · Sun Trust		-947.25
Check	Wire	10/22/2004	Innovative Telecom Solutions		1012 · Sun Trust		-15,000.00
Check	3471	10/22/2004	American Express		1012 · Sun Trust		-5,645.92
Check	3472	10/22/2004	American Express		1012 · Sun Trust		-4,985.36
Check	3481	10/25/2004	Citizens Bank of Oviedo		1012 · Sun Trust		-1,107.16
Check	3485	10/25/2004	VisionQuest		1012 · Sun Trust		-15,507.36
Check	3486	10/25/2004	United States Treasury		1012 · Sun Trust		-280,000.00
Check		07/28/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-2,000.00
Liability Check	12276	07/28/2004	United States Treasury		1013 · AmSouth		-8,712.92
Bill Pmt -Check	12311	07/28/2004	BillSoft, Inc.		1013 · AmSouth		-2,200.00
Bill Pmt -Check	12313	07/28/2004	GE Capital		1013 · AmSouth		-1,091.40
Check	12314	07/28/2004	AmSouth		1013 · AmSouth		-173,317.61
Liability Check		07/29/2004	QuickBooks Payroll Service		1013 · AmSouth		-28,603.65
Check		07/29/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-2,000.00
Bill Pmt -Check	12316	07/29/2004	Zephyrhills		1013 · AmSouth		-2,853.82
Check		07/30/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-2,000.00
Check	12277	07/30/2004	Claude Morton		1013 · AmSouth		-5,500.00

Epicus, Inc.
Check Detail
July 25 through October 25, 2004

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	12278	07/30/2004	Forrest Lahman		1013 · AmSouth		-3,000.00
Paycheck	12307	07/30/2004	Ann B Ganesh		1013 · AmSouth		-1,109.43
Paycheck	12308	07/30/2004	Barbara Greene		1013 · AmSouth		-1,336.92
Paycheck	12309	07/30/2004	Lori LaBree		1013 · AmSouth		-928.34
Paycheck	12310	07/30/2004	Patrick R. Morton		1013 · AmSouth		-1,397.99
Check	12322	07/30/2004	Barbara Gingold		1013 · AmSouth		-1,400.00
Liability Check	Wire	08/02/2004	Lincoln Life		1013 · AmSouth		-1,363.79
Bill Pmt -Check	12323	08/02/2004	McKesson Corporation		1013 · AmSouth		-12,674.15
Liability Check	12324	08/02/2004	GE Financial		1013 · AmSouth		-1,129.75
Liability Check	12325	08/02/2004	GE Financial		1013 · AmSouth		-3,507.27
Liability Check	12326	08/02/2004	Aetna		1013 · AmSouth		-19,380.14
Bill Pmt -Check	12328	08/02/2004	AT&T -		1013 · AmSouth		-6,000.00
Liability Check	Wire	08/03/2004	United States Treasury		1013 · AmSouth		-12,944.32
Check		08/04/2004	BANK SERVICE CHARGES		1013 · AmSouth		-11,499.28
Check		08/04/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-2,000.00
Liability Check		08/05/2004	QuickBooks Payroll Service		1013 · AmSouth		-21,795.01
Check		08/05/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-2,000.00
Bill Pmt -Check	12341	08/05/2004	Global Systems Telecom		1013 · AmSouth		-5,881.16
Bill Pmt -Check	12342	08/05/2004	Data Exchange		1013 · AmSouth		-7,238.32
Bill Pmt -Check	12344	08/05/2004	BillSoft, Inc.		1013 · AmSouth		-2,200.00
Bill Pmt -Check	12347	08/05/2004	GE Capital		1013 · AmSouth		-1,091.40
Bill Pmt -Check	12348	08/05/2004	Koppell Gottleib Mesches Herzfeld & Rubin		1013 · AmSouth		-2,000.00
Bill Pmt -Check	12349	08/05/2004	Office Source		1013 · AmSouth		-1,636.45
Bill Pmt -Check	12350	08/05/2004	WorldCom		1013 · AmSouth		-2,026.86
Check	12351	08/05/2004	Patrick Morton		1013 · AmSouth		-1,497.94
Paycheck	12329	08/06/2004	Abby L Thomason		1013 · AmSouth		-705.26
Paycheck	12330	08/06/2004	Candice M Rozzo		1013 · AmSouth		-667.51
Paycheck	12331	08/06/2004	Howard J Marquardt		1013 · AmSouth		-1,253.10
Paycheck	12332	08/06/2004	Roberto F Cartagena		1013 · AmSouth		-690.04
Paycheck	12333	08/06/2004	Trisha A. Alcisto		1013 · AmSouth		-684.46
Paycheck	12334	08/06/2004	Wendy Myers		1013 · AmSouth		-791.74
Paycheck	12335	08/06/2004	Aurelio Garcia		1013 · AmSouth		-772.99
Check	12339	08/07/2004	Joshua Gleeson		1013 · AmSouth		-1,867.50
Check	12340	08/07/2004	VisionQuest		1013 · AmSouth		-5,250.00
Check	12372	08/09/2004	Robert Half International		1013 · AmSouth		-4,624.00
Liability Check	wire	08/10/2004	United States Treasury		1013 · AmSouth		-8,148.04

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Epicus, Inc.
Check Detail
July 25 through October 25, 2004

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	wire	08/10/2004	United States Treasury		1013 · AmSouth		-827.29
Check		08/11/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-2,000.00
Liability Check		08/12/2004	QuickBooks Payroll Service		1013 · AmSouth		-30,948.23
Liability Check	wire	08/12/2004	Lincoln Life		1013 · AmSouth		-1,297.23
Check	12381	08/12/2004	Claude Morton		1013 · AmSouth		-5,500.00
Check	12382	08/12/2004	Forrest Lahman		1013 · AmSouth		-3,000.00
Liability Check	12383	08/12/2004	United States Treasury		1013 · AmSouth		-50,000.00
Bill Pmt -Check	12391	08/12/2004	International Minute Press		1013 · AmSouth		-9,142.05
Bill Pmt -Check	12392	08/12/2004	MPI net		1013 · AmSouth		-993.56
Bill Pmt -Check	12393	08/12/2004	Today's Staffing Inc.		1013 · AmSouth		-8,193.52
Check		08/13/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-2,000.00
Paycheck	12376	08/13/2004	Ann B Ganesh		1013 · AmSouth		-1,187.35
Paycheck	12377	08/13/2004	Barbara Greene		1013 · AmSouth		-1,341.13
Paycheck	12378	08/13/2004	Lori LaBree		1013 · AmSouth		-1,003.25
Paycheck	12379	08/13/2004	Patrick R. Morton		1013 · AmSouth		-1,708.24
Check	12398	08/13/2004	RNP		1013 · AmSouth		-1,832.64
Check	12399	08/16/2004	BRIDGE FIELD CASUALTY		1013 · AmSouth		-1,127.07
Liability Check	wire	08/17/2004	United States Treasury		1013 · AmSouth		-14,369.84
Check		08/18/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-2,000.00
Check	Wire	08/18/2004	United States Treasury		1013 · AmSouth		-50,845.99
Check	12409	08/18/2004	Joshua Gleeson		1013 · AmSouth		-1,867.50
Liability Check		08/19/2004	QuickBooks Payroll Service		1013 · AmSouth		-20,514.34
Check	12410	08/19/2004	Thaddeus Bydion		1013 · AmSouth		-617.36
Check	12411	08/19/2004	Lampert & Company		1013 · AmSouth		-1,000.00
Check		08/20/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-2,000.00
Check		08/20/2004	NSF Check		1013 · AmSouth		-634.10
Bill Pmt -Check	Wire	08/20/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-2,158.31
Paycheck	12403	08/20/2004	Aurelio Garcia		1013 · AmSouth		-1,040.64
Paycheck	12404	08/20/2004	Howard J Marquardt		1013 · AmSouth		-1,253.09
Paycheck	12405	08/20/2004	Roberto F Cartagena		1013 · AmSouth		-727.48
Paycheck	12406	08/20/2004	Trisha A. Alcisto		1013 · AmSouth		-742.53
Paycheck	12407	08/20/2004	Wendy Myers		1013 · AmSouth		-681.46
Paycheck	12408	08/20/2004	Candice M Rozzo		1013 · AmSouth		-926.91
Liability Check	wire	08/24/2004	United States Treasury		1013 · AmSouth		-7,580.56
Check	12596	08/24/2004	Joshua Gleeson		1013 · AmSouth		-1,800.00

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Epicus, Inc.
Check Detail
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Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check		08/25/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-2,000.00
Liability Check	Wire	08/25/2004	Lincoln Life		1013 · AmSouth		-1,230.00
Check	12459	08/25/2004	Powell Carney Gross Maller & Ramsey Trust		1013 · AmSouth		-1,369.15
Bill Pmt -Check	12460	08/25/2004	Global Systems Telecom		1013 · AmSouth		-4,564.97
Bill Pmt -Check	12467	08/25/2004	Todays Staffing Inc.		1013 · AmSouth		-4,092.58
Bill Pmt -Check	12469	08/25/2004	Office Source		1013 · AmSouth		-1,204.12
Bill Pmt -Check	12470	08/25/2004	International Minute Press		1013 · AmSouth		-3,698.80
Bill Pmt -Check	12471	08/25/2004	WorldCom		1013 · AmSouth		-2,027.31
Liability Check		08/26/2004	QuickBooks Payroll Service		1013 · AmSouth		-27,428.82
Check	12472	08/26/2004	Office Techs		1013 · AmSouth		-9,652.00
Check		08/27/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-2,000.00
Paycheck	12461	08/27/2004	Ann B Ganesh		1013 · AmSouth		-1,109.45
Paycheck	12462	08/27/2004	Barbara Greene		1013 · AmSouth		-1,341.12
Paycheck	12463	08/27/2004	Lori LaBree		1013 · AmSouth		-966.08
Paycheck	12464	08/27/2004	Patrick R. Morton		1013 · AmSouth		-1,708.23
Check	12479	08/27/2004	Utilities Commission of New Smyrna Beach		1013 · AmSouth		-7,062.03
Check	12481	08/27/2004	RNP		1013 · AmSouth		-829.56
Check	12482	08/27/2004	Barbara Gingold		1013 · AmSouth		-700.00
Check		08/31/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-2,000.00
Check		09/01/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-2,000.00
Liability Check	Wire	09/01/2004	United States Treasury		1013 · AmSouth		-12,894.00
Bill Pmt -Check	12483	09/01/2004	McKesson Corporation		1013 · AmSouth		-10,139.32
Check	12485	09/01/2004	GE Financial		1013 · AmSouth		-3,550.45
Check	12487	09/01/2004	Claude Morton		1013 · AmSouth		-5,500.00
Check	12488	09/01/2004	Forrest Lahman		1013 · AmSouth		-3,000.00
Check	12489	09/01/2004	Aetna		1013 · AmSouth		-20,034.86
Liability Check		09/02/2004	QuickBooks Payroll Service		1013 · AmSouth		-19,908.16
Check	12499	09/02/2004	RNP		1013 · AmSouth		-705.93
Check	12500	09/02/2004	Joshua Gleeson		1013 · AmSouth		-1,800.00
Check		09/03/2004	Credit Card Discounts & Fees		1013 · AmSouth		-5,718.94
Check		09/03/2004	Credit Card Discounts & Fees		1013 · AmSouth		-1,237.77
Check		09/03/2004	Credit Card Discounts & Fees		1013 · AmSouth		-894.92
Check		09/03/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-2,000.00
Paycheck	12494	09/03/2004	Aurelio Garcia		1013 · AmSouth		-1,040.65
Paycheck	12495	09/03/2004	Howard J Marquardt		1013 · AmSouth		-1,253.09

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Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Paycheck	12496	09/03/2004	Roberto F Cartagena		1013 · AmSouth		-727.48
Paycheck	12497	09/03/2004	Trisha A. Alcisto		1013 · AmSouth		-725.55
Paycheck	12498	09/03/2004	Wendy Myers		1013 · AmSouth		-838.46
Liability Check	Wire	09/07/2004	United States Treasury		1013 · AmSouth		-7,075.98
Liability Check		09/09/2004	QuickBooks Payroll Service		1013 · AmSouth		-27,691.60
Check		09/10/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-2,000.00
Check		09/10/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-2,000.00
Paycheck	12510	09/10/2004	Ann B Ganesh		1013 · AmSouth		-984.39
Paycheck	12511	09/10/2004	Barbara Greene		1013 · AmSouth		-1,341.13
Paycheck	12512	09/10/2004	Lori LaBree		1013 · AmSouth		-980.35
Paycheck	12513	09/10/2004	Patrick R. Morton		1013 · AmSouth		-1,708.23
Bill Pmt -Check	12519	09/10/2004	VisionQuest		1013 · AmSouth		-30,075.08
Check	12520	09/10/2004	Scott W. Hatfield		1013 · AmSouth		-5,000.00
Liability Check	Wire	09/13/2004	Lincoln Life		1013 · AmSouth		-1,213.89
Liability Check	Wire	09/14/2004	United States Treasury		1013 · AmSouth		-12,885.66
Check	12522	09/14/2004	Petty Cash		1013 · AmSouth		-2,000.00
Check	12523	09/14/2004	Claude Morton		1013 · AmSouth		-5,500.00
Check	12524	09/14/2004	Forrest Lahman		1013 · AmSouth		-4,000.00
Check	12525	09/14/2004	United States Treasury		1013 · AmSouth		-50,000.00
Bill Pmt -Check	12526	09/14/2004	Robert Half International		1013 · AmSouth		-4,450.60
Check		09/15/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-2,000.00
Check	12553	09/15/2004	BRIDGE FIELD CASUALTY		1013 · AmSouth		-854.39
Check	12554	09/15/2004	United States Treasury		1013 · AmSouth		-1,075.00
Liability Check		09/16/2004	QuickBooks Payroll Service		1013 · AmSouth		-19,320.07
Check	12562	09/16/2004	SunTrust		1013 · AmSouth		-25,000.00
Check	12563	09/16/2004	Joshua Gleason		1013 · AmSouth		-1,800.00
Check	12564	09/16/2004	Barbara Gingold		1013 · AmSouth		-630.00
Check		09/17/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-2,000.00
Paycheck	12555	09/17/2004	Aurelio Garcia		1013 · AmSouth		-1,040.66
Paycheck	12558	09/17/2004	Roberto F Cartagena		1013 · AmSouth		-741.45
Paycheck	12559	09/17/2004	Trisha A. Alcisto		1013 · AmSouth		-728.54
Paycheck	12560	09/17/2004	Howard J Marquardt		1013 · AmSouth		-1,253.09
Paycheck	12561	09/17/2004	Wendy Myers		1013 · AmSouth		-639.18
Check		09/20/2004	NSF Check		1013 · AmSouth		-615.96
Check		09/20/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-1,000.00
Check	12566	09/20/2004	SunTrust		1013 · AmSouth		-50,000.00

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Check Detail
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Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check		09/21/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-1,000.00
Bill Pmt -Check	Wire	09/21/2004	BellSouth		1013 · AmSouth		-81,745.58
Bill Pmt -Check	Wire	09/21/2004	BellSouth		1013 · AmSouth		-131,480.90
Bill Pmt -Check	Wire	09/21/2004	BellSouth		1013 · AmSouth		-13,052.34
Bill Pmt -Check	Wire	09/21/2004	BellSouth		1013 · AmSouth		-23,721.14
Liability Check	Wire	09/22/2004	United States Treasury		1013 · AmSouth		-6,847.94
Check	12568	09/22/2004	Innovative Telecom Solutions		1013 · AmSouth		-1,200.00
Check	12569	09/22/2004	Office Techs		1013 · AmSouth		-7,478.75
Check	12570	09/22/2004	Nelson Engineering		1013 · AmSouth		-2,900.00
Liability Check		09/23/2004	QuickBooks Payroll Service		1013 · AmSouth		-28,149.56
Check	12576	09/23/2004	Ace World Wide		1013 · AmSouth		-3,000.00
Liability Check	Wire	09/24/2004	Lincoln Life		1013 · AmSouth		-1,210.46
Paycheck	12571	09/24/2004	Ann B Ganesh		1013 · AmSouth		-984.41
Paycheck	12572	09/24/2004	Barbara Greene		1013 · AmSouth		-1,341.13
Paycheck	12573	09/24/2004	Lori LaBree		1013 · AmSouth		-1,028.91
Paycheck	12574	09/24/2004	Patrick R. Morton		1013 · AmSouth		-1,708.23
Check	12580	09/24/2004	Online Communications		1013 · AmSouth		-1,184.33
Bill Pmt -Check	12581	09/24/2004	Rosie Woodruff		1013 · AmSouth		-8,999.68
Bill Pmt -Check	12582	09/24/2004	Phonewroks USA, LLC		1013 · AmSouth		-1,183.46
Check	12583	09/24/2004	RNP		1013 · AmSouth		-1,277.37
Paycheck	12584	09/24/2004	Robert J Villa		1013 · AmSouth		-796.29
Check	12605	09/25/2004	Ace World Wide		1013 · AmSouth		-2,714.00
Check	12606	09/25/2004	CRT Properties, Inc		1013 · AmSouth		-2,730.00
Check		09/28/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-2,000.00
Liability Check	Wire	09/28/2004	United States Treasury		1013 · AmSouth		-12,541.56
Check	12587	09/28/2004	Claude Morton		1013 · AmSouth		-5,500.00
Check	12588	09/28/2004	Forrest Lahman		1013 · AmSouth		-4,000.00
Liability Check		09/30/2004	QuickBooks Payroll Service		1013 · AmSouth		-18,673.67
Check		09/30/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-2,000.00
Check		09/30/2004	Credit Card Discounts & Fees		1013 · AmSouth		-3,493.88
Check		10/01/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-2,000.00
Paycheck	12590	10/01/2004	Aurelio Garcia		1013 · AmSouth		-1,040.65
Paycheck	12591	10/01/2004	Howard J Marquardt		1013 · AmSouth		-1,253.08
Paycheck	12592	10/01/2004	Roberto F Cartagena		1013 · AmSouth		-727.48
Paycheck	12593	10/01/2004	Trisha A. Alcisto		1013 · AmSouth		-725.54

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Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Paycheck	12594	10/01/2004	Wendy Myers		1013 · AmSouth		-762.06
Check		10/04/2004	NSF Check		1013 · AmSouth		-649.33
Check		10/05/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-2,000.00
Check		10/05/2004	Credit Card Discounts & Fees		1013 · AmSouth		-5,899.40
Check		10/05/2004	Credit Card Discounts & Fees		1013 · AmSouth		-1,142.91
Check		10/05/2004	Credit Card Discounts & Fees		1013 · AmSouth		-856.54
Liability Check	Wire	10/05/2004	United States Treasury		1013 · AmSouth		-6,689.04
Check	12597	10/05/2004	VisionQuest		1013 · AmSouth		-7,550.40
Check	12601	10/05/2004	GE Financial		1013 · AmSouth		-3,645.48
Check	12602	10/05/2004	Aetna		1013 · AmSouth		-22,872.30
Bill Pmt -Check	12612	10/06/2004	BillSoft, Inc.		1013 · AmSouth		-2,200.00
Bill Pmt -Check	12613	10/06/2004	GE Capital		1013 · AmSouth		-1,193.40
Bill Pmt -Check	12614	10/06/2004	International Minute Press		1013 · AmSouth		-8,929.16
Bill Pmt -Check	12615	10/06/2004	MPLnet		1013 · AmSouth		-1,987.12
Bill Pmt -Check	12616	10/06/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-5,008.43
Bill Pmt -Check	12617	10/06/2004	WorldCom		1013 · AmSouth		-2,040.26
Liability Check		10/07/2004	QuickBooks Payroll Service		1013 · AmSouth		-28,252.63
Check		10/07/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-2,000.00
Bill Pmt -Check	Wire	10/07/2004	BellSouth		1013 · AmSouth		-112,967.49
Bill Pmt -Check	Wire	10/07/2004	BellSouth		1013 · AmSouth		-262,032.51
Liability Check	Wire	10/07/2004	Lincoln Life		1013 · AmSouth		-1,214.65
Check	12618	10/07/2004	Angela Lee		1013 · AmSouth		-1,280.00
Paycheck	12607	10/08/2004	Ann B Ganesh		1013 · AmSouth		-984.41
Paycheck	12608	10/08/2004	Barbara Greene		1013 · AmSouth		-1,341.12
Paycheck	12609	10/08/2004	Lori LaBree		1013 · AmSouth		-1,031.65
Paycheck	12610	10/08/2004	Patrick R. Morton		1013 · AmSouth		-1,708.23
Check		10/11/2004	NSF Check		1013 · AmSouth		-876.74
Liability Check	Wire	10/12/2004	United States Treasury		1013 · AmSouth		-12,047.18
Check	Wire	10/12/2004	United States Treasury		1013 · AmSouth		-25,000.00
Check		10/13/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-2,000.00
Bill Pmt -Check	12623	10/13/2004	Gerard Haryman Expense		1013 · AmSouth		-1,079.24
Check	12624	10/13/2004	Ernesto Letiziano		1013 · AmSouth		-1,000.00
Paycheck	12664	10/13/2004	Sondra Vargo		1013 · AmSouth		-916.71
Liability Check		10/14/2004	QuickBooks Payroll Service		1013 · AmSouth		-18,799.02
Liability Check	Wire	10/15/2004	United States Treasury		1013 · AmSouth		-21,242.57

Epicus, Inc.

Check Detail

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Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Liability Check	Wire	10/15/2004	United States Treasury		1013 · AmSouth		-7,315.09
Check	Wire	10/15/2004	United States Treasury		1013 · AmSouth		-5,605.18
Check	Wire	10/15/2004	United States Treasury		1013 · AmSouth		-15,837.16
Paycheck	12625	10/15/2004	Aurelio Garcia		1013 · AmSouth		-1,040.65
Paycheck	12626	10/15/2004	Howard J Marquardt		1013 · AmSouth		-1,253.09
Paycheck	12628	10/15/2004	Joshua R Gleeson		1013 · AmSouth		-1,368.63
Paycheck	12629	10/15/2004	Roberto F Cartagena		1013 · AmSouth		-741.46
Paycheck	12630	10/15/2004	Trisha A. Alcisto		1013 · AmSouth		-752.52
Paycheck	12631	10/15/2004	Wendy Myers		1013 · AmSouth		-790.02
Paycheck	12632	10/15/2004	Yolanda M Velez		1013 · AmSouth		-546.29
Check	12635	10/15/2004	Forrest Lahman		1013 · AmSouth		-4,400.00
Check	12636	10/15/2004	Claude Morton		1013 · AmSouth		-5,500.00
Check	12638	10/15/2004	RNP		1013 · AmSouth		-1,106.22
Check		10/18/2004	Epicus, Inc.		1013 · AmSouth		-250,000.00
Check		10/19/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-2,000.00
Liability Check	Wire	10/19/2004	United States Treasury		1013 · AmSouth		-7,674.68
Bill Pmt -Check	Wire	10/19/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-2,848.29
Bill Pmt -Check	12654	10/20/2004	Data Exchange		1013 · AmSouth		-5,500.44
Liability Check		10/21/2004	QuickBooks Payroll Service		1013 · AmSouth		-28,139.25
Check		10/21/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-2,000.00
Liability Check	Wire	10/21/2004	Lincoln Life		1013 · AmSouth		-1,253.57
Check	12661	10/21/2004	BRIDGE FIELD CASUALTY		1013 · AmSouth		-797.16
Bill Pmt -Check	12662	10/21/2004	Innovative Telecom Solutions		1013 · AmSouth		-1,225.00
Paycheck	12656	10/22/2004	Ann B Ganesh		1013 · AmSouth		-984.40
Paycheck	12657	10/22/2004	Barbara Greene		1013 · AmSouth		-1,341.12
Paycheck	12658	10/22/2004	Lori LaBree		1013 · AmSouth		-1,032.35
Paycheck	12659	10/22/2004	Patrick R. Morton		1013 · AmSouth		-1,708.24
Check	12673	10/22/2004	RNP		1013 · AmSouth		-684.58
Check		10/25/2004	NSF Check		1013 · AmSouth		-992.54
Check		10/25/2004	PITNEY BOWES CREDIT CORPORATION		1013 · AmSouth		-2,000.00
Check	Wire	10/25/2004	United States Treasury		1013 · AmSouth		-25,000.00
Liability Check	Wire	10/25/2004	United States Treasury		1013 · AmSouth		-11,995.22



Online Ba

Mail Help

Accounts	Bill Pay & e-Bills	Transfer Funds	Customer Service
Accounts Overview	Account Activity	Account Summary	Find a Transaction

Account Activity

Find a Transaction

Search by:

Check Number

Go

Check Number:

Business Economy Chk - 1299

Account: Business Economy Chk - 1299

Available Balance: \$8,912.45

(includes amounts subject to any holds. Learn

Search

Transactions available from 05/29/2004 to 11/15/2004.

Statement Period: 3-month view

Display Only: All Activity

0% Intro APR on a business credit card. Apply online >>

3 Months (08/14/2004 to 11/14/2004)

Download Print

Customer Service

- Stop Check Payment
- Reorder Checks
- Add/Edit Account Nickname
- View Paper Statement
- Stop/Resume Mailing Paper Statements (New)
- Stop sending canceled checks
- Update Your E-mail Address
- Update Your Street Address and/or Phone Number
- More Services

Posted Transactions

Posting Date	Transaction	Debit(-)	Credit(+)
11/03/2004	Check 3038 View Check	\$585.00	
Statement Period as of 10/30/2004			
10/25/2004	Wire Transfer Fee	\$20.00	
10/25/2004	Check 3037 View Check	\$5,000.00	
10/25/2004	Check 3036 View Check	\$5,000.00	\$
10/25/2004	WIRE TYPE: WIRE OUT DATE: 041025 TIME: 1354 ET TRN: 2004102500100686 SERVICE REF: 001230	\$13,408.21	\$
10/15/2004	Wire Transfer Fee	\$20.00	\$
10/15/2004	Wire Transfer Fee	\$20.00	\$
10/15/2004	WIRE TYPE: WIRE OUT DATE: 041015 TIME: 1115 ET TRN: 2004101500017040 SERVICE REF: 000364	\$30,000.00	\$
10/15/2004	WIRE TYPE: WIRE OUT DATE: 041015 TIME: 1208 ET TRN: 2004101500016960 SERVICE REF: 000480	\$250,000.00	\$
10/07/2004	Wire Transfer Fee	\$20.00	\$3
10/07/2004	WIRE TYPE: WIRE OUT DATE: 041007 TIME: 1117 ET TRN: 2004100700012709 SERVICE REF: 000295	\$150,000.00	\$3
10/06/2004	Check 3035 View Check	\$62.50	\$4
10/04/2004	Check 3033 View Check	\$50.89	\$4
10/01/2004	FPL DIRECT DEBIT; DES =	\$13.56	\$4

3. a.

			ELEC PYMT ; ID = 9060819357 WEBI EFF DATE: 041001; INDN: PHOENIX INTERNATIO		
10/01/2004			BELLSOUTH ; DES = SBS ; ID = EFF DATE: 041001; INDN: EPICUS COMMUNICATI	\$134.89	\$4
10/01/2004			FPL DIRECT DEBIT; DES = ELEC PYMT ; ID = 8029210450 WEBI EFF DATE: 041001; INDN: PHOENIX INTERNATIO	\$419.74	\$4
10/01/2004	Check 3034	View Check		\$1,059.99	\$4
10/01/2004			WIRE TYPE: WIRE IN DATE; 041001 TIME: 1406 ET TRN: 2004100100036477 SEQ: 200410010005895		\$25,973.71 \$4
10/01/2004			WIRE TYPE: WIRE IN DATE; 041001 TIME: 1406 ET TRN: 2004100100036476 SEQ: 200410010005895	\$396,000.00	\$4
----- Statement Period as of ----- 10/01/2004 -----					
09/10/2004	Check 3031	View Check		\$300.00	\$
09/03/2004	Check 3029	View Check		\$1,100.00	\$
09/02/2004	Check 3025	View Check		\$101.08	\$
09/02/2004			BELLSOUTH ; DES = SBS ; ID = EFF DATE: 040902; INDN: EPICUS COMMUNICATI	\$291.41	\$
09/01/2004			FPL DIRECT DEBIT; DES = ELEC PYMT ; ID = 9060819357 WEBI EFF DATE: 040901; INDN: PHOENIX INTERNATIO	\$12.07	\$
09/01/2004			FPL DIRECT DEBIT; DES = ELEC PYMT ; ID = 8029210450 WEBI EFF DATE: 040901; INDN: PHOENIX INTERNATIO	\$402.08	\$
09/01/2004	Check 3027	View Check		\$10,000.00	\$
----- Statement Period as of ----- 09/01/2004 -----					
08/31/2004	Check 3028	View Check		\$152.35	\$
08/31/2004	Check 3028	View Check		\$10,000.00	\$
08/17/2004	Wire Transfer Fee			\$20.00	\$
08/17/2004			WIRE TYPE: WIRE OUT DATE: 040817 TIME: 1225 ET TRN: 2004081700016167 SERVICE REF: 000249	\$50,000.00	\$

[Previous 3 Months](#)

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 Secure Area

The following is a list of people and/or entities to whom payments were made from Epicus, Inc. within one year preceding the filing of the bankruptcy for Epicus, Inc.

EXHIBIT "G"

2:50 PM
08/03/05
Accrual Basis

Epicus, Inc.
Account QuickReport
As of October 25, 2004

24 Hour On Call Customer Service
9 Line Communications
A & D Locksmiths
Abby L Thomason
Ace World Wide
Ada Rodriguez
Advisory and Intermediary Services
Aetna
Alabama Public Service Commission
Alan El Tobgui
Alan Risbrook
Albina Thomas
Alexandra Bohrer
Alicia M Imhoff
Amber M Shillingford
American Express
AmSouth
Amy Broom
Andrew Dorko
Angela R. Lee
Ann B Ganesh
April L Clendenin
Artenia Boyce
Asgard Communications
Ashley Harper
AT&T -
Atlantis Flowers and Gifts
Attorney General of Ohio
Aurelio Garcia
Bank of Oklahoma
Barbara Gingold
Barbara Greene
Barbara Harris
Barbara Price
BellSouth
Betty Holloway
Betty Williams
BillSoft, Inc.
Billy Weaver
Blue Cross Blue Shield of Florida
Blue Forest Water Company
Brad Kilian
Braswell Electric Inc
Brenda Hill
Brescia University
BRIDGE FIELD CASUALTY
Brokers Communications Group
Business Insight Group Inc
BWJ Community Store
California Franchise Tax Board
California Public Utilities Commission
Candice M Rozzo

Carol Hyder
Carolyn Howe
Catherine Leo
CDG
Charles Moore
Charles Roberts
Chester Wallen
Christina Cruz
Christine McMullen
Christopher Aspinwall
cisp
Clarence Davis
Claude Morton
Clay Electric Cooperative Inc
Clive Gergel
Collette Morrow
CompUSA
Computer Services
Copytronics
Credit Card Discounts & Fees
CRT Properties, Inc
D & R Hunter Inc
Dahlia McDonald
Dana J Levulis
Darin W Bridges
Data Exchange
Debbie Wortman
Debra Munson
Delta Hatmaker
Department of Revenue - OH
Department of Revenue - OR
Department of Revenue - WA
DHL Express
Diana Mincey
Diana Rivera
Dick's Appliance
Don Bennett
Donna Dupage
E - Cyber Commerce Com Inc
Eastern Laser Technology
Effie Thurman
E-Futuristics
Einstein's Bagels
Eliza Haryman
Epicus Communications Group
Epicus, Inc.
Equifax
Eric Fink
Erica Heitz
Ericka J Cortes
Ernest Schetzel
Ernesto Letiziano

Ervin Whitt
Evelyn Mims
E-Vox
FLORIDA DEPT. OF REVENUE
Florida Secretary of State
Florida Telecommunication Relay Inc.
Florida U.C. Fund
Forrest Lahman
Gail Baillargeon
Gary Ashcraft
Gary Booze
Gayle Pizzitola
GE Capital
GE Financial
GE Group Life Assurance Company
Gerard Haryman
Ginny Bohrer
Gizorn
Glaxosmithkline
Global Systems Telecom
Gulfstream Internet
Hair Affair
Hawaii - Public Utilities Commission
Hayt, Hayt, & Landau
HOC
Honey Baked Ham Company
Hope M Berry
Howard J Marquardt
Howard Johnson Maingate West-Sales
Illinois Commerce Commission
Innovative Marketing Strategies
Innovative Telecom Solutions
Intelaserv Inc
Insurance By Ken Brown
International Minute Press
ISP Sports, Inc
Jaclyn Keith
James Boswell
James Howell
James Lagrotteria
James Pitchford
Janell R Haberling
Jennifer Stoker - Expense
Jimmy Gerald
Joan M Suero
Joanne Revell
Jodie Williams
John Brown
John Conte
John L Brown
John Wind
John Wind III

2:50 PM
08/03/05
Accrual Basis

Epicus, Inc.
Account QuickReport
As of October 25, 2004

Joshua Gleeson
Judith Kiss
Kansas Corporation Commission
Karima Karima
Kathryn Adkins
Kathy Benton
KDW Group
Keith D Carrington
Kelly Gianakouros
Kenneth E Koller
Kenneth Walker
Kim Barrett
Kimberly L Allen
Kimberly Leali Expense
Koger Equity Inc
Koppell Gotleib Mesches Herzfeld & Rubin
Kristen D Bachie
Kristi Wipperwurth
Kristie Kirk
Lampert & Company
Larry Penland
Laura Blair
Lavern Davis
Leanh Ming
Lendi J McIntosh
Leona Stanley
Lincoln Life
Lirda M Turner
Lizzie Wilson
Loren Palm
Lori LaBree
Mac Report
Marathon Imaging Supplies
Maria Carolina Galeano
Maria Cortez
Marianne Capozza
Mark Richards
Massachusetts Dept. of Telecomm & Energy
Maxine Brooks
McKesson Corporation
Michael L Stoker
Michael Townes
Michelle Jarrell
Michigan Dept of Consumer & Industry Serv
Mike Birkle
Missouri Public Service Commission
Mozell Kelly
MPInet
Mr Print
National Fire Safety Council
Nebraska Secretary of State
Neca PA

NECA-KUSF
Nellie Mitchell
Nelson Engineering
Neustar Inc
Nevada Dept of Taxation
New Mexico State Corp Commission
New York Public Service Department
Nick Vantrella
Nickel Ridge Technologies
Nina Butler
North Dakota Secretary of State
Notary Public Underwriters, Inc
Office Source
Office Techs
Old Dominion
On Line Communications
Oregon Universal Service Fund
Ossinsky & Cathcart Account
P & P Telecommunications
Palladium Communications
Papa John's
Patricia Hughes
Patrick Morton
Paul Hazlett
Paulette Dowdell
Peggy Randolph
Peggy Smiley
Peggy Vorhees
Phone Hog
PhoneDog
Phonewroks USA, LLC
Pierre Darcelin
PITNEY BOWES CREDIT CORPORATION
Postmaster
Powell Carney Gross Maller & Ramsey Trust
Power Direct
PRI-FLY
Princy J Lala
Priya Murthy
Prosodie
Public Regulation Commission - New Mexico
Public Utility Commission - Oregon
QuickBooks Payroll Service
Randy Bauman
Ray Valdes, Tax Collector
Rhonda Jones
Rhonda Petty
Riverside National
RNP
Robert Half International
Robert Haynes
Robert J Villa

Robert Trudo
Robert Villa
Roberto F Cartagena
Robin Gennell Expenses
Robin S Gennell
Rochelle K Higgins
Rocio Henehan
Roland Powell
Rosa Jarvis
Rosie E. Johnson
Rosie Henehan
Rosie Woodruff
Roxanne Koller
Rufus Kinney
SAFEGUARD BUSINESS SYSTEMS, INC
Sandi Vargo
Sandra Duling
Sandra Richardson
Sandra Rogers
Sandra Tillman
Sandy Rogers
Sarah Gilbert
Scott Gruber
Scott W. Hatfield
Secretary of State - Georgia
Secretary of State - Iowa
Secretary of State - Montana
Secretary of State (California)
Secretary of State (Utah)
Sharraine Bembo
Shawn Opal
Shekirah Hines
Shenandoah Life Insurance Company
Shirley Williams
Shurgard Storage.
Sondra Vargo
South Dakota Secretary of State
Southeastern Data
Spacefitters
Sprechman & Associates PA Trust Acct
Sprint PCS
St. Aubin Technologies
Stacy Gray
Standard Coffee
Staples
State Board of Equalization-CA
Sue Anderson
SunTrust
Susan Colbert
Susan Coleman
Sweet Enterprise
Sylvester Nelloms

2:50 PM
08/03/05
Accrual Basis

Epicus, Inc.
Account QuickReport
As of October 25, 2004

Sylvia Hall
Tamara K Osborne
Tamara Sowers
Tammy Aziz -
Tammy Osborne
Tamra M Colomer

Tanya Robinson
Tara Wiggins
Teddy Shaw
Telcom Network Inc.
Tembec USA
Tennessee Department of Revenue
Tennessee Dept. of Employment Security
Tennessee Secretary of State
Terry Kelchner
Terry's Crafts

Thaddeus Bydlon
The Pappas Law Firm
Thomas Donaldson
Todays Staffing Inc.
Todd R Foster
Total Merchant Systems, Inc
Transworld Systems
Trinetta Winston
Trisha A. Alcisto
Ty J Taft
U.S. Trustee
United States Treasury
University of Central Florida
Unlimited S & D
USCC
Utilities Commission of New Smyrna Beach
Val Hendricks
Veronica Hernandez
Victoria Wilder
Vincent DiFranco
Virginia S. Bohrer
Visionary LLC
VisionQuest
Vstar
Wallace Bowling Jr
Washington Utilities & Transportation Com
Wendy Myers
West Virginia Dept. of Tax & Revenue
West Virginia State Tax Department
White Group, Inc.
WorldCom
Worldwide Express
Yolanda M Velez
Zephyrhills

<u>Name</u>
Albert Gingold
Aptek Communicaations
Costco
GMS
Kelly C Davis
Kimberly Bohrer
Mary L Reilly
Sandy Rogers
Terry Hopkins CC

2:47 PM
08/03/05
Accrual Basis

Epicus, Inc.
Account QuickReport
As of October 25, 2004

Name		
A Gregorys Living Interior	Automotive Service	Carla Frantz
A Plus Therapeutic Massage	Azaria Moore	Carla Smith
Aaron Thompson	B & C Fab Inc.	Carlyle Brown
ABC Sign	Baetrice Lawson	Carmel's Seafood
Adam Hubbard	Baker Donelson Bearman & Caldwell	Carol Faucette
Adekemi Adeyemi	Ballard Spahr	Carol Marmol Massage
Advantage Brokers Communications Group	Barbara Cecil	Carol Powell
Aerway Mfg	Barbara Coleman	Carol Price
Agnes Cason	Barbara Meyer	Carole Martin
Aisel Chandler	Barbara Mincy	Carolyn Hill
Al Adcock	Barbara Reaves	Cassandra Boyd
Al Pope	Barbara Robinson	Catherine Brown
Alan Gross - Trust Account	Barclay's International Realty Inc.	Catherine Nacci
Alex Turner	Beatrice Miller	Catherine Sams
Alfreda Hawkins	Belmont Resturant	Catherine Smith
Alice Anderson	Ben Wilson	Cathy Crenshaw
Alicia Bridges	Bennie Wilkes	Cathy Helton
Aliene Williams	Bernice Mullins	Cathy McCloud
Alisa Graddy	Bertha Spellman	Cathy Moore
All About Dogs & Cats	Betty Daniels	Cekoya Munford
Allen Howell	Betty Gill	Chalean Lawrence
Allied Grading	Betty Givens	Chardonnay Home
Ameri Mailing Service	Betty Jean Tate	Charlene Fauria
American Interstate Insurance	Betty Luster	Charlene Porter
Amore S Pizza Subs	Betty Turner	Charles McIntosh
Amy Ashby	Beverly Hunter	Charles Powell
Amys Florist	Beverly Jones	Cherie Gillion
Andrian Elkins	Beverly Taylor	Chinh Phan
Angela Boyd	Billie Medcafe	Chip Patrick
Angela Christy	Billy Longson	Chris Clark
Angela Ghoiston	Bobbie Simmons	Chris's Carpet Care
Angela Love	Bobbie Usry	Christie Steffes
Angela Mack	Bobby Lene Minor	Christina Jeter
Anita Franklin	Bobby McDaniel	Christine Parker
Ann Malone	Bonnie Boyd	Christine Weaver
Anndrena Hampton	Bredna Lomax	Christopher Crayton
Annie Jones	Brenda Coleman	Citizens Bank of Oviedo
Annie Moore	Brenda Crowdey	Claire Carpenter
Anthony Atkinson	Brenda Whitehead	Clarence Sisler Construction
Anthony Goree	Brendalyn Jones	Claudia Fearce
Anthony O'Neal	Brian Barton	Clement Sherrill
Anthony Sapp	Brian McQueen	Clementine Samuels
Antonio Mc Millian	Brian Nichols	Cleopatra Merchant
Arizona Universal Service Admin Co.	Bridgette Hall	Cleotha Suggs
Armilda Bridges	Bruce Lewis	Cleriey Patterson
Arthur Lee Reed	Burney Nichols	Clifton Carter
Ashford Nettles	C.S.C.	Clytemnestre Leopold
Ashton Warner	Calvin Ivy	Coastal Carpet
Atlantic Terrace Condo Association	Camis Seafood & Past	Cody Smith
Audrey Alsobrook	Candace Henry	Communication Solutions
Audria Rogers	Capell & Howard, PC	Comptroller of Public Accounts-TX
	Caribbean Delight	Connie Lee

Constance Williams
Cora Govan
Country Corner
Country Homes Mortgage
Country Store
Crystal Lester
Cynthia Carpenter
Cynthia Covington
Cynthia Glass
Cynthia Kelly
Cynthia Weeks
D Bruks
Daisy Akinwanile
Daisy Anderson
Daisy Sims
Dale Gilbert
Dan W Moore
Danny Avin
Darren Hong Chen
D'Assaro & Hall PA
David Ballering
David Brown
David Henderson
David Hoang
Deana White
Deanna Jamison
Deasia John
Debbie Causey
Debbie McLees
Deborah Daniels
Deborah Jordan
Debra Billingslea
Debra Daniels
Debra Johnson
Debra Thomas
Deconte Lee
Deette McCreary
Deldra McKnight
Denise Brown
Denise Sudduth
Denise Williams
Dennis McGee
Deonna Lavett
Department of Revenue - GA
Derek Schreck
Devante Seabrook
Dezaree Jones
Diane Banks
Diane Fleary
Dima Resorts
Dionne Tate
Doc Fred S Global Corp

Don Richards
Don Sheldon
Donald Dietz
Donald Frizzell
Donald Hammond
Donald Simkins
Donella Kearney
Donna Brown
Donna Picklesimer
Donna Shipley
Donna Web
Donna Wiley
Dora Flowers
Doris Drewery
Doris Townsend
Dorothy Allison
Dorothy Dodd
Dorothy Fleming
Dorothy Harris
Dorothy Hunter
Dorothy Logan
Dorothy Payne
Douglas Joseph
Douglas Wiley
Drage, DeBeaubein, Knight
Dreama Johnson
Dwight Boddie
Earlene Gowdy
Earnestine Lockett
Earnestine Turner
Eartha Spigner
Eddie Brown
Eddie Key
Eddie Stevens Orchestras
Edith Bourque
Elaine Hodges
Eleanor Atkins
Eleanor Willis
Elizabeth Axson
Elizabeth Millender
Elizabeth Suggs
Elliot & Janice Bland
Eloise Ramer
Elysian Productions, Inc
Emma Thomas
Eric Smith
Eric T Williams
Erica Green
Erica Woods
Erika Mitchell
Ermite Brun
Estella Young

Eugene Law
Eugenia Jackson
Eva Gadsden
Eva Williams
Evelyn C Roberts
Evelyn Deese
Express Communication Mgmt., Inc
Fannie Bobb
Fatiah Grant
Fatima Wallington
Faye Lewis
FEDERAL EXPRESS
Felicia Chamberlin
Felicia Mack
Firehouse Subs
Flora Clark
Florida Public Service Commission
Floyd Naquin
Frances Chapman
Franchenta Hunt
Franchise Tax Board - CA
Francina Bailey
Francis Johnson
Frank Haymon
Fred Lord
Furr & Cohen
G. Pete Corum DMD PA
Gail Brown
Gail Locklear
Galleon Resort
Gardner Institute
Garland Cary
Garland Harbison
Gary Bullock
Gateway Rescue Mission Inc
Gene Swindol
Geneva Jones
George and Linda Perkins
George Burenga Jr
George McNeal
George Windish
Georgia Clark
Georgia McCotry
Gerald Smith
Gerard Haryman
Gerri Harmon
Get Fit for Women
Gladys Canfield
Glenda Gardner
Glenda Harris
Glenda Laird
Global Crossing

Gloria Edmond
Gloria J Butler
Gloria Lathers
Grady Thompson
Greg Debre
Greg Whiten
Greggory Taylor
Grova Bridgers
Gwen Legant
Gwendolyn Jones
Gwendolyn Kirkland
Gwendolyn McGhee
H S Jr Allen
Hammetts Best Carpet Cleaner
Harold Butler
Hawaii - Dept of Commerce & Consumer Aff

James Thomas
James Traglia
James Ward
Jamey Jones
Jamie Chambers
Janeane Pesantes
Janell Smith
Janice Bibb
Janice Mendenhall
Janice Moore
Jannie Thompson
Jayne H Russell
Jeanette hayes
Jeanie Johns
Jeannie Arterberry
Jearline Moering

Kamarius Hackler
Karen Douglas
Karen Susewell
Kashia Gray
Kassa Curry
Kathleen Todd
Kathryn Sissum
Katrina Hamilton
Kattie Montgomery
Kaushik Trivedi
Kay Britt
Keissha Smith
Kelicia Malone
Kellie Andre
Kelly, Collins & Gentry Inc.
Kenneth Hamilton

Hazlehurst First United
Helen Gidron
Helen Sullivan
Helen White
Henry Justice
Henry Volinsky
Herbert Rivers
Holiday Inn Ocean Front
Home Buyer's Mortgage
Howard Johnson's Maingate West
Ida Mason
Inc Waste Management
Information Display Systems
Internal Revenue Service
Intuit
Irene Hall
Irma Guy
Irving Yokel
J D Hopkins
J Mark Johnson
J.D. Hudson
Jackie Brown
Jackie Lathers
Jackie Taylor
Jackie Tolbert
Jacqueline Thomas
Jaleesa Carter
Jalisa Hoskins
James Benton
James Dean Humphrey
James Farley
James Ferrell
James Johnson
James Pickett
James Pouncey
James Shively

Jeff Banks
Jefferson Animal Hospital
Jeffery Carithers
Jenny Potter
Jeri Winters
Jerry Brown
Jerry R Lee
Jerry Tanner
Jerry Tatham
Jessie Cooley
Jimmy West
Jo Ann Pleas
Joann Bishop
JoAnn Black
Joann Ramiz
Joe Armbruster
Joe Ciccone's Detail
Joe Green
John Bice
John C Worthy
John McDaniel
John Smith
John Williams
Jonathan McKenzie
Jorge Alsina
Joseph Brown
Joseph Burt
Joseph Stokes
Joshondria Slade
Joyce Allen
Joyce Collins
Joyce Cuttino
Juanita Jones
Judy Mulvihill
Judy's Attic
Juergen Wittman

Kenneth Rogers
Kentucky State Treasurer
Kenya Galloway
Keshia Thornton
Kim Feltner
Kim Hayes
Kim Johnson
Kim Lewis
Kimberly Brown
Kimberly Lofton
Kimberly Smith
Kimberly Veigler
Kimeika Crosby
Kris M. Murray
L&J Used Cars
La Belle Vie French Bistro
Labrato Insurance & Bonding Inc.
Laconda Leonard
Ladema Graves
Lakeshia Walden
Lakisha Edwards
Lamichael Wright
Larissa Talbert
Larry D Hauer
Lashun Dillon
Lasonja McCain
Latara Foxworth
Latasha Jones
Latasha Sadberry
Latayna Champ
Lateefah Boyd
Latonya Moore
Latonya Patterson
Latrina Harp
Lauderdale Isles Yacht Club
Lavon Marshall

LBJ, Inc	Marvin Klink	Nakita Pate
Lee Duffy	Mary Beth Kureczka	Nancy Nolan
Lee Haynes	Mary Folds	Nancy Rogers
Lena Allen	Mary Gibson	Nathaniel Jackson
Lena Robinson	Mary Greer	Neals Dry Cleaners
Leroy Burnett	Mary Hawkins	Nebraska Public Service Commission
Leroy Grubbs	Mary J. Shaw	Neil Dickenson
Lesley Williamson	Mary L Wells	Nevada Legal Press
Leslie Enochs	Mary McGloson	Nicholas Spaich
Leslie Enochs	Mary Oller	Nichole Summer Frocks, Inc.
Leslie Williams	Mary Porter	Nichol's Auto Svc
Leverne McCullough	Mary Whitehead	Norma Varner
Lewis Williams	Mattie Green	North Carolina Department of Revenue
Licinda Ross	Mattie Holloway	Nyabokee Thomas
Lillie Bynum	Mattie Tinch	Nykerrie Jones
Linda Blevins	Mattie Tolbert	Ocean Jewels Resort
Linda Dean	Maxine Epsy	Ocean Walk Properties
Linda Ferguson	Melanie Baggett	OK Fox Jr
Linda Forest	Melanie Brewster	Omer Holcomb
Linda Simmons	Melinda Gullede	Onita Therman
Lisa A Williams	Melissa Lundberg	Oscar Alford
Lisa Jones	Melissa Stuck	Oscar Jones
Lisa Tripplett	Melvin Nichols	Osie Harrison
Lisa Wood	Melvin Reece	Ossinsky & Cathcart Trust Account
Loir Harrison	Michael Blackerby	P & P Telecommunications
Lola Chapman	Michael Brantley	Pairlee Washington
Lola Flowers	Michael Crenshaw	Pam Begley
Lora Killingsworth	Michael Manwarren	Pamela Coleman
Lorrianda Guice	Michael Plumberg	Pamela Freeman
Lou Ann Pfeifer	Michael Shaffner	Pamela Henderson
Lou Anna Rollins	Michelle Cook	Patrica Davis
Lougene Ward	Michelle Johnson	Patrica Garrett
Louisiana Department of Revenue	Michelle Wheatley	Patricia Thomas
Lovely McKelton	Michelle Williams	Paul Brehun
Lubenia Jones	Mike Baldwin	Pauline Ingram
Ludenia Archie	Mike Colcord	Pearline Smith
Ludivina Trazo	Mike Hase	Peleshette Watson
Luella Hutchenson	Mildred Aiken	Penquin's Parlor
Lurette Smith	Mildred Moore	Pete Thomas
Lynn Brown	Minnie Maple	Peter Hong
Mae F. Bennett	Minnie Sanders	Philip Pickens
Maggie Baker	Mississippi State Tax Commission	Porter Baxter Interior Design
Marcia Brown	Monika Redmon	Prado Insurance
Margaret McKay	Monique Bass	Prestege Builders
Margie Glaspie	Montana Dept of Revenue	Preston Musgrove
Maricris Pascual	Moore Roofing Inc	Princess Butler
Marilyn Edgecombe	Morris Mann	Prosodie
Marilyn Jackson	Mozella Garmon	Public Utilities Commission of Ohio
Marion Beaufreton	Mr. Arnsdorff	Public Utilities Commission-Hawaii
Marion Cochran	Municipal Assn of South Carolina	Quentis Dillon
Martha J. Hankinson	Myra Randle	Quijana Atkins
Martha Jackson	NAkita McClain	Qwest Comic Shop

Rachel Weatherby
Ray Chapman
Rayfield Willis
Rebecca Culver
Regina Feafcer
Regina Glenn
Regina Richardson
Renay Harrison
Renee Benson
Renee McCoy
Resource Technologies Corp
Reuben Samaniego
Rev. Elvert Lee
Rheonda Cobb
Rhonda Young
Rhonda Long
Richard Bennett
Richard Brown
Richard Paczkowski
Richard Randall
Risha Toy
Rivero Upholstery
Roas Smith
Robah Flynt
Robert & Dynetha Love
Robert & Marie R. Wieners
Robert Brown
Robert Burns
Robert Douglas
Robert Frith
Robert Heslip
Robert Hogan
Robert Kilby
Robert Mccutcheon
Robert Meyers
Robert Small
Robin Jackson
Robin McMath
Robin Stegall
Rochelle White
Rockys Heating and Air
Rodney Campbell
Roger Benefield
Roger Houston
Ronald Gehman
Ronjoneen Thomas
Roosevelt Frazier
Rosa Bess
Rosa Diane Harris
Rosa Faye Hamilton
Rosalyn Brown
Rosanna Pruett

Rose Mary Rease
Rose Petrucci
Roshanda Patterson
Rosie Peasant
Rosie Woodruff
Roxanne Dearman
Roy Reckleben
Roy Riley
Ruth Burgess
Ruth Present
Ryan Karanovich
S & S Sports Friving Range
S. Keith Bailey
Samantha Alcide
Samantha Freeman
Samaria Tarver
Samieka Bell
Samuel Cullers
Sandondra Freeman
Sandra Burford
Sandra Cole
Sandra Matthews
Sandra Means
Sandra Spurlock
Sandra Young
Sandy Lathon
Sara Ann Gallegos
Sara Perez
Sara Taylor
Sarah Nichols
Scarborough Land Rover
Scott Zimmerman
Seagarden Inn
Secretary of State (Minnesota)
Secretary of State (North Dakota)
Secretary of State (South Dakota)
Secretary of State CO
Secretary of State Kansas
Secretary of State Virginia
Sergio Picado
Shakezia Smyre
Shalaunda Hudson
Shalonda Tillmon
Shameka Louis
Shanita Dye
Shannon Gill
Shaquael Anderson
Shaquanna Bigsby
Sharon Duarte
Sharon Malone
Sharraine Bembo
Shawanda Palmer

Sheela Allen
Sheena Green
Sheila Arroyo
Shelia Redmond
Sheree Slaughter
Sherelle Williams
Sherri Gaines
Sherry Delong
Sherry Patterson
Shiela Chastain
Shirley Britton
Shirley Brooks
Shirley Davis
Shirley Harrison
Shirley Loyd
Shirley Rasmussen
Shirley Smith
Shirley Winston
Sideny Gayten
Siobhan Aalmann
Skylark's Sport Shack
Solomon Strong
Sondra Richardson
Sonja Bell
Sonja Capell
Sonja Perkins
South Carolina Dept. of Revenue
South Florida Photo & Imaging
Spinsher Lee
Stacy Allen
Stacy Black
Stephanie Danley
Stephen Dicks
Stephen Dicks
Steve Jefferson
Steve McClinton
Steven Ezell
Sue McMillian
Surfcaster Motel & Pizza
Susan Rider
Suzanne Hughes
Takita Green
Tamara Brown
Tamara Davis
Tamber Smith
Tameshia Orville
Tammy Breedlove
Tammy Pelison
Tammy Ragin
Tamra Gordon
Tandem
Tanisha Gladney

Tanzie McBride
Tara Davis
Tarasha Little
Tasha Green
Tashia Johnson
Tawanna Elam
Taylor Diesel Service Inc.
Techa Williams
Teddi Whaley
Telecheck
Terance Baldwin
Teresa Sacra
Terrance Nevels
Terrance Szafraniec
Terry Cantrell
Terry Carney
Terry Roberts
Terwanda Thomas
Texas USF Department
The Pappas Law Firm
Thelma Bowen
Thelma James
Thelma Mitchell
Thelma Morris
Thomas Glordano
Thomas Lail
Thomas Lenagh
Thompson Fish House
Tiffany Labounty
Tiffany Williams
Tiffany Winston
Timothy and Marie Watson
Timothy Cole
Timothy Walch
Timothy Walters
Tim's Custom Cabinets
Tina Houston
Tina McCree
Tom Swift
Tomas F. Lansky
Tomika Johnson
Tomiko Burris
Tommy Simmons
Toni Cafson
Tonja McCain
Tonya Churchill
Tonya Hall
Tonya Hylow
Tonya Marlow
Tonya Sanders
Torrance Davis
Tracy Erving

Tracy Gilbert
Transworld Systems
Travis Mosley
Treata Fairley
Turbin Service Supply Inc.
Tynekia Coleman
Tyronda Harris
Tyrone Atkins
Tyrone D Hampton
Tytiana Reeves
Ulrich Reinighaus
Utah Universal Service Fund
Valencia Prather
Valerie Holley
Valerie Piccara
Vanessa Grant
Vanessa Oliver
Veneta Ford
Venita Knowlin
Vermont Universal Service Fund
Verna Grace
Vernell Mobley
Vickie Cooks
Vincent Welford
Vizcaya Apartments
Wahnetta Water Systems
Wallis Engineers Inc.
Wally Turner
Walter Cross
Wanda Butler
Wanda Harrington
Washington State Treasurer
Wayne Echoles
Wendy Graves
Wendy Moore
Western Union
Will Frizell
William Allan
William Brown
William Bryant
William Haight
William Parker
William Pinney
William Spears
Willie Brown
Willie Mae Toy
Willie McBryee
Williston Pioneer
Willow Harris
Will's Auto Repair Inc
Willye Whitehall
Wilma Adams

Winnie Fralic
Winona B Eckley
Wrens Recreation Dept.
Wynette Freeman
Xanadu
Xylina Lopez
Yolo Comer
Yunette Walker
Yvette Martin
Yvonne Ford
Yvonne Fraser
Yvonne McNeil
Yvonne Zereen
Zlandra Wright

The following is a list of people and/or entities to whom payments were made from Epicus Communications Group, Inc. within one year preceding the filing of the bankruptcy for Epicus Communications Group, Inc.

EXHIBIT "G"

PARTIES RECEIVING PAYMENTS FROM EPICUS COMMUNICATIONS GROUP, INC., OCT 24, 200

BELLSOUTH

UNITED STOCK TRANSFER AGENCY, INC.

EXECUTIVE REGISTRAR AND TRANSFER AGENCY, INC.

SUNBURST SANITATION, INC.

FLORIDA POWER AND LIGHT COMPANY

UNITED STATES POSTAL SERVICE

GERARD HARYMAN

SCOTT HATFIELD, CPA

THOMAS DONALDSON

ANGELA GENCO

FEDERAL EXPRESS

AIRBORNE EXPRESS

UNITED PARCEL SERVICE

FURR & COHEN, LLP

ADORNO & YOSS, LLP

KOPPEL, GOTLIEB, MESCHES, LLP

BANK OF AMERICA

ELECTRONIC FILINGS, INC.

IKON OFFICE SOLUTIONS

OFFICE DEPOT

OFFICE MAX

COMP USA

PALM BEACH COUNTY WATER & UTILITES DEPT

TAX COLLECTOR PALM BEACH COUNTY

DEPARTMENT OF STATE (FLORIDA)

ALEN M. LEWIN

AMERICAN EXPRESS

ODIC

PITNEY BOWES

PURCHASE POWER

TAD MONDELL

CULLIGAN OF FLORIDA

TIM POULTON MEDIATION

ADT SECURITY SERVICE

WINTERS, KING & ASSOCIATES, INC.

FLORIDA DEPARTMENT OF REVENUE

BALLARD, SPAR, ANDREWS AND INGERSOLL, LLP

APTEK, INC.

SOUTHERN TIRE

CUSIP

SECRETARY OF STATE (FLORIDA)

CAPITAL CYCLES, INC.

BONDY & SCHLOSS, LLLP

OOWEN NACARRATO

NIR GROUP, LLC

LIST OF POTENTIAL LITIGATION TARGETS

As to Epicus Communications Group, Inc.
04-34915-BKC-PGH

Adorno & Yoss
AT&T
DHL Express f/k/a Airborne
Executive Registrar & Transfer
George E. Mills, Jr., Trustee
JWL Holdings
Pitney Bowes
Securities & Exchange Comm
Wieseneck, Andres & Company
Robert Half Technology
Verizon Florida
CRT Properties, Inc.
Qwest Communications
Creditor's Trust for Telephone Co.
State of New Jersey Division of Taxation
GE Capital
Palm Beach County Tax Collector
S.W. Hatfield CPA
Kane off
Wieseneck

As to Epicus, Inc.
04-34916-BKC-PGH

9 Line Communications
Acadia
Adam Hubbard
Adorno & Zeder
Advanced-Connect Net, Inc.
Adworks
Aliene Williams
Allied Grading
American Medical Supplies
Amoire Pizza Subs
Andrea Welch
Andrian Elkins
Aston Communication Inc.
AT&T
Atlantic Terrace Conco Assoc
Atlantis Flowers & Gifts
Automotive Service

EXHIBIT H

Baker Donelson Bearman & Caldwell
Barbara Mayer
Bell Atlantic
Bell South
Bellsouth Telecommunications
BillSoft, Inc.
Brian Barton
Broadwing Telecommunications, Inc.
Brokers Communications
C. Starling Quality Roofing
C.S.C.
Camis Seafood & Pasta
Campney & Murphy
Caribbean Delight
Carmel's Seafood
Casualty Insurance Services
Cathy Helton
CDG
City of New Smyrna Beach
Citizens Bank of Oviedo
Clay Electric Cooperative
Colonial Bank
Communications Depot
Computer Network Experts
Computer Services
Corporation Service Co.
County Corner
Country Store
Cris St. Clair
Cynthia & Greg Hughes
Cynthia Carpenter
D'Assaro & Hall, PA
Dale Exchange
DHL Express
DHL f/k/a Airborne Express
DNS Group
Dorothy Allison
Drage, DeBeaubain, Knight
Dun & Bradstreet Info
Elder N. Ripper
Epicus Communications Group, Inc.
Federal Express
Firehouse Subs
Fla. Public Service Commission
Frank Hoffman
Freedom Marketing Services

Fry & Associates
G&G Advertising Inc.
GE Capital
Genes Auto Body
George Windish
Girish Mullani
Gizorn
Glenda Larid
Global Crossing
Global Response
Global Systems Telecom
Global Telecom Solutions
GMS
Gornel & Davis, LLP
Grove Bridgers
GW Schultz Tools
H&N Condition Servies
Hammon Glass Services
Harbor Inn
Haziehurst First United
Helton Electric True Value
Holiday Inn Ocean Front
Howard Johnson Maingate West
Howard Johnson-Sales
Innovative Telecom Solutions
International Minute Press
Isterra
JD Hopkins
Jackie Taylor
Jacobi Friedrich
James Dean Humphrey
James H. Monore
Jordan Kerner
Kay Rodriguez Inc.
Koppell Gotlieb Mesches
Lee Bunch
Marianne Capozza
Mary Beth Kureczka
Mary J. Shaw
Mary Oller
McKinney & Cooper
McWhirler Reeves PA
Melanie Baggett
Melissa Stuck
Mpinet
Naylor Publications, Inc.

NBANC
Neustar, Inc.
New Energy Corp.
New Symrna Beach Utilities
Nextel Communications
NSB Telemarketing
NSB Utilities
Ocean Walk Properties
Office Annex
Office Source
Office Suites Plus
Omer Holcomb
Online Communications
Orlando Sentinel

P&P Telecommunications
Pacific Bell
Pappas Law Firm
Phoneworks USA LLC
Pitney Bowes Credit Corp.
Power Direct
Precise Communications Sys
Presstima Printing
Pri-Fly
Prododie Interactive Corp
Product & Service Dist.
Prosodie
Quest Business Services
RNP
Robert Half International
Rosie Woodruff
Royal Office Products
Ryan Karanovich
Sara Perez
Scarbrough Land Rover
Seagarden Inn
Shurgard Storage
Sondra Richardson
Southwestern Bell
Sprint PCS
Sprint Yellow Pages
Spring-Local Telecommunications
Staples
Steven Booska Ossinsky & Cathcart
Strata Communications
SunTrust Bank
Tamar Davis

Tandem
Taylor Diesel Services
Technologies Management, Inc.
Telcordia Technologies
Tim's Custom Cabinets
Time Warner Communications
Todays Staffing Inc.
Tom O'Hara
Tom Swift
Total Link
Total Link, The
Tracy Stein
TansMedia
Transworld Systems
U.S. Trustee Program
Universal Network Connections
Universal Power Marketing
Universal Service Administrative Co.
US West
Utilities Commission
Vector Imaging Services
Venture Concepts, Inc.
Verio Inc.
Verizon
Verizon Florida, Inc. (GTE)
Vision Perpaid Services
VisionQuest
Vizcaya Apartments
Volaris Online
Vstar
Wall Street Journal
Walt Disney Parks & Resorts
Willie Brown
Winters, King & Assoc
World Wide Inns
WorldCom
Yvonne Fry
Zephyrhills
Global Systems Telecom
Clay Electric Cooperative
Massachusetts Dept. of Revenue
George Windish
Commonwealth of Kentuncky Dept of Revenue
New York Dept of Taxation Finance
Naylor Publications Inc.
Office Source

Phoneworks USA LLC
Internal Revenue Service
VisionQuest
RI Division of Taxation
Universal Service Administrative Company
NBANC
NECA-TRS
Rose Woodruff
James H. Monroe
Jacobi Friedrich
Pennsylvania State of Bureau of Corporation Taxes
Technologies Management, Inc.
TXUSF
S.C. Department of Revenue
Mississippi State Tax Commission
Office of Attorney General Bankruptcy Collection Division
Office of the Attorney General Bankruptcy Collection Division
Connecticut State of Dept of Revenue
Precise Communication Sys
Deemer Safety
Qwest Communications
Utilities Commission New Smyrna Beach
Power Direct
Elder N. Ripper III
Vstar
Andrea Welch
W. Virginia State Tax Division
GA Dept. of Revenue
Internal Revenue Service
Global Crossing
Vstar
CDG
Rosie Woodruff
Clay Electric Cooperative Inc
Vision Quest
The Pappas Law Firm
Phoneworks USA, LLC
24 Hour on Call Customer Service
On Line Communications
PhoneDog
NSF Check
Bank Service Charges
Prosodia
AT&T
Data Exchange
Epicus, Inc.

Howard Johnson's Maingate West
Scarborough Land Rover
Taylor Diesel Service, Inc.
Innovative Telecom Solutions
American Express
Citizens Bank of Oviedo
United States Treasury
Pitney Bowes Credit Corporation
BillSoft, Inc.
AmSouth
QuickBooks Payroll Service
Zephyrhills
Claude Morton
Forrest Lahman
Ann B Gabnesh
Barbara Greene
Lori LaBree
Patrick R. Morton
Barbara Gingold
Lincoln Life
McKasson Corporation
GE Financial
Aetna
Global Systems Telecom
Koppell Gotlieb Mesches Herzfeld & Rubin
Office Source
WorldCom
Abby L. Thomason
Candice M Rozzo
Howard J. Marquardt
Roberto F. Cartagena
Trisha A. Alciato
Wendy Myers
Aurelio Garcia
Joshua Gleeson
Robert Half International
International Minute Press
Mpinet
Today's Staffing Inc.
RNP
Bridge Field Casualty
Thaddeus Bydion
Lampert & Company
Office Techs
Utilities Commission of New Smyrna Beach
McKesson Corporation

Credit Card Discounts & Fees

Scott W. Hatfield

Sun Trust

Nelson Engineering

Ace World Wide

Robert J. Villa

CRT Properties, Inc.

Angela Lee

Ernesto Letiziano

Sondra Vargo

Yolanda M Velez

S.W. Hatfield CPA

Kane Hoff

Wieseneck

W.W. Hatfield CPA

Nick Bangos

Mark Richards

Marvin Himmel

Leon Brauser

Michael Brauser

UNITED STATES BANKRUPTCY COURT FOR THE
SOUTHERN DISTRICT OF FLORIDA
WEST PALM BEACH DIVISION
www.flsb.uscourts.gov

In re:
EPICUS COMMUNICATIONS GROUP,
INC., and EPICUS, INC.,

Case No. 04-34915-BKC-PGH
Chapter 11
Jointly Administered

_____ /
Debtors.

BALLOT AND DEADLINE FOR FILING BALLOT ACCEPTING OR REJECTING PLAN

TO HAVE YOUR VOTE COUNT YOU MUST COMPLETE AND RETURN THIS BALLOT BY THE DEADLINE INDICATED BELOW (AS SET PURSUANT TO LOCAL RULE 3018-1).

The amended plan filed by EPICUS COMMUNICATIONS GROUP, INC., and EPICUS, INC. on _____ can be confirmed by the court and thereby made binding on you if it is accepted by the holders of two-thirds in amount and more than one-half in number of claims in each class and the holders of two-thirds in amount of equity security interests in each class voting on the plan. In the event the requisite acceptances are not obtained, the court may nevertheless confirm the plan if the court finds that the plan accords fair and equitable treatment to the class rejecting it.

This ballot is for creditor (insert name) _____ for the following type of claim placed in the indicated class in the indicated amount:

<i>TYPE OF CLAIM</i>	<i>CLASS IN PLAN</i>	<i>AMOUNT OF CLAIM</i>
<input type="checkbox"/> General Secured		\$ _____
<input checked="" type="checkbox"/> General Unsecured		\$ _____
<input type="checkbox"/> Equity Security Holder		Number of Shares of Stock _____

The undersigned [Check One Box] Accepts Rejects

the plan for reorganization of the above-named debtor.

Signed: _____

Print Name: _____

Address: _____

Phone: _____

Date: _____

★★★ FILE THIS BALLOT ON OR BEFORE _____ ★★★

with: Clerk of Bankruptcy Court
299 E. Broward Blvd., Room 112, Ft. Lauderdale, FL 33301

with a copy to: Alvin S. Goldstein, Esquire, Furr and Cohen, P.A.
2255 Glades Road, Suite 337W, Boca Raton, FL 33431

If you have more than one type of claim against this debtor, separate ballots must be filed and you should receive a ballot for each type of claim eligible to vote. Contact the plan proponent regarding incorrect or insufficient ballot(s).