

ORIGINAL

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA

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In re:

Chapter 11

EPICUS COMMUNICATIONS GROUP, INC.,
Et al.

COMMISSION
CLERK
CASE NO. 04-34915-BKC-PGH
(Jointly Administered)

Debtors.

FINDINGS OF FACT, CONCLUSIONS OF LAW AND ORDER CONFIRMING
DEBTORS FIRST AMENDED JOINT PLAN OF REORGANIZATION

I. BACKGROUND AND PROCEDURAL HISTORY

1. Epicus Communications Group, Inc. ("ECG") and Epicus, Inc. ("Epicus"), Debtors and Debtors-in-possession in these Chapter 11 Cases (collectively "Debtors"), filed with the Court on August 9, 2005, Debtors' First Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code," as amended, modified or supplemented, including the modification implemented pursuant to this Confirmation Order (the "Plan"), which is attached hereto as Exhibit 1 and incorporated herein by reference.¹

2. On August 12, 2005, the Court approved the "Disclosure Statement Concerning the Debtor's Plan of Reorganization" (the "Disclosure Statement"). Voting on the Plan

CMP _____ commenced on August 19, 2005, and concluded on September 20, 2005. See Certificate of
COM _____
CTR _____ Proponent of Plan, Report on Amounts to be Deposited, Certificate of Amount Deposited and
ECR _____ Payment of Fees, dated as of September 27, 2005, a true and correct copy of which is on file with
GCL _____
OPC _____ the Court.

RCA _____ 3. In support of confirmation of Plan, the Debtors have also filed with the Court the
SCR _____ following:

SGA _____
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OTH Grant

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DOCUMENT NUMBER-DATE

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- (a) Declaration of Gerard Haryman in Support of Confirmation of Debtors' Plan of Reorganization;
- (b) Declaration of Corey Ribotsky, Chairman of The NIR Group, LLC regarding Availability of Funds on the Effective Date;
- (c) Declaration of Lewis B. Freeman in Support of Confirmation of Plan;
- (d) Affidavit of Alvin Goldstein Certifying Voting on and Tabulation of Ballots Accepting and Rejecting the Plan of Reorganization (the "Ballot Report");
- (e) Plan Supplement Concerning Debtors' Plan of Reorganization dated September 9, 2005 (collectively with the Initial Plan Supplement, the "Plan Supplement"). The Plan Supplement contained, *inter alia*, the following documents:
 - (i) Schedule 5.06(A) Assignment of Transferred Assets
 - (ii) Schedule 5.15 Employment Contracts
 - (iii) Schedule 5.17 New Debenture Documents
 - (iv) Schedule 6.01 (A) Plan Trust Agreement
 - (v) Schedule 6.02 Plan Trustee Compensation Agreement
 - (vi) Schedule 9.01(A) List of Executory Contracts to be Assumed
 - (vii) Schedule 9.01(B) List of Unexpired Leases to be Assumed
 - (viii) Schedule 9.05 Agreements Regarding Cure of Default
 - (ix) Schedule 12.01 Confirmation Order
 - (x) Schedule 1.77 Amended and Restated By-Laws and Articles of Incorporation

Each of the documents referenced in this paragraph 3, and all other documents necessary to implement the Plan or executed in conjunction with or in contemplation of the Plan, and any substitutions, replacements, subsequent versions or amendments thereto, shall be collectively referred to as the "Confirmation Documents".

4. The following objections to Confirmation were filed:
- (a) Texas Comptroller of Public Accounts
 - (b) State of North Carolina
 - (c) Universal Service Administrative Company ("USAC")

¹Unless otherwise defined herein, capitalized terms used herein shall have the meanings given to them in the Plan.

5. RESOLUTION OF OBJECTIONS TO CONFIRMATION

- (a) The Texas Controller of Public Accounts objection to the confirmation of the Plan was resolved by the agreement of The NIR Group, LLC to purchase the claim of the Texas Controller of Public Accounts for \$1,695.74. The State of Texas then assigned their proof of claim to The NIR Group. The NIR Group then changed the ballot to an acceptance ballot and the Texas Controller of Public Accounts by and through Mark Browning withdrew the foregoing objection to confirmation.
- (b) The State of North Carolina's objection to confirmation was resolved by agreeing to include language in the confirmation order that allowed both their unsecured priority tax claim and their unsecured claim in full and language that the administrative claim of the State of North Carolina would be paid pursuant to the terms of the Plan.
- (c) The objection to confirmation of USAC was resolved by an agreement of the Debtor (i) admitting that the administrative claim owed by the Debtor to USAC is \$23,380.32 (the "Admitted USAC Administrative Claim") (ii) agreeing to pay the Admitted USAC Administrative Claim on the Effective Date, and (iii) agreeing to sign and return to USAC by October 21, 2005 an amended 2005 499A form, which is the USAC form reporting revenue information for calendar year 2004. The amended 2005 499A form will accurately reflect the results of the recent audit conducted by USAC which USAC has relied upon in determining its Administrative Claim.

6. On September 30, 2005, the Court conducted hearings (the "Confirmation Hearings") pursuant to Section 1128 of the Bankruptcy Code and Bankruptcy Rule 3020(b)(2) to consider confirmation of the Plan.

7. The Plan having been transmitted to creditors and equity security holders with respect to each impaired class of claims or interests, each holder of a claim or interest has accepted the Plan, or will receive or retain under the Plan on account of such claim or interest property of a value, as of the effective date of the Plan, that is not less than the amount that such holder would receive or retain if the Debtors were to liquidate under Chapter 7 of the Bankruptcy Code on such date. The Plan does not discriminate unfairly, and is fair and equitable, with respect to each class of claims or interests that are impaired under the Plan, and has not accepted the Plan, the remaining objections now being overruled, and no other party in interest having

objected to confirmation of the Plan, based on the Plan, the Confirmation Documents, evidence presented or proffered at the Confirmation Hearing, statements made in support of confirmation of the Plan at the Confirmation Hearing, and the entire record before the Court in these Chapter 11 Cases and otherwise being fully advised, the Court hereby makes the following findings of fact and conclusions of law and issues the following orders:

II. FINDINGS OF FACT AND CONCLUSIONS OF LAW

It having been determined after notice that:

JURISDICTION AND VENUE

8. The Court has jurisdiction over these Chapter 11 Cases under 28 U.S.C. §§157 and 1334. This matter constitutes a core proceeding under 28 U.S.C. § 157(b)(2). Venue in this Court is proper under 28 U.S.C. § 1408 and 1409.

9. The Court finds and concludes that the Court's retention of jurisdiction as set forth in Article XIII of the Plan comports with the parameters contained in 28 U.S.C. § 157.

CONTENTS OF THE PLAN

10. The Plan has been accepted in writing by the creditors and equity holders where acceptance is required by law. In accordance with Section 1123(a) of the Bankruptcy Code, the Court finds and concludes that the Plan: (a) designates classes of Claims and Equity Interests, other than claims of a kind specified in Sections 507(a)(1), 507(a)(2) and 507(a)(8) of the Bankruptcy Code; (b) specifies Classes of Claims and Equity Interests that are not impaired under the Plan; (c) specifies the treatment of Classes of Claims and Equity Interests that are impaired under the Plan; (d) provides the same treatment for each Claim or Equity Interest of a particular Class, unless the holder of a particular Claim or Equity Interest agrees to less favorable treatment of the particular Claim or Equity Interest; (e) provides for adequate means for the

Plan's implementation; (f) prohibits the issuance of non-voting equity securities in the Amended and Restated Certificate of Incorporation of Reorganized Epicus Communications filed as part of the Plan Supplement, and (g) contains only provisions that are consistent with the interests of Creditors and Equity Interest holders and with public policy with respect to the manner of selection of any officer or director of Reorganized Epicus Communications, and the proposed compensation, equity and indemnification arrangements for the officers and directors of Reorganized Epicus Communications.

11. As permitted by Section 1123(b) of the Bankruptcy Code, the Plan: (a) impairs or leaves unimpaired Classes of Claims and Equity Interests; (b) provides for the assumption, rejection or assignment of executory contracts and unexpired leases of the Debtors; (c) provides for the retention and enforcement of Causes of Action; (d) provides for the issuance of Newly Authorized Capital Stock to the holders of certain Claims; (e) modifies the rights of holders of some Classes of Claims, and leaves the rights of holders of other Classes of Claims unaffected; (f) provides for releases of and covenants not to sue various persons, exculpation of various persons and entities with respect to actions taken in furtherance of the Chapter 11 Cases, and preliminary and permanent injunctions against certain actions against the Debtors and their property; and (g) includes other appropriate provisions not inconsistent with the applicable provisions of the Bankruptcy Code.

NOTICE, SOLICITATION AND ACCEPTANCE

12. In accordance with Bankruptcy Rules 2002, 3019, 6006 and 9014, the Court finds and concludes that adequate notice of the time for filing objections to confirmation of the Plan and adequate notice of the Confirmation Hearing was provided to all Creditors and parties in interest entitled to receive such notice under the Bankruptcy Code and the Bankruptcy Rules. No

other or further notice of the Confirmation Hearing or confirmation of the Plan is necessary or required.

13. In accordance with Section 1126(b) of the Bankruptcy Code, the Court finds and concludes that: (a) the solicitation of votes to accept or reject the Plan complied with all applicable bankruptcy and nonbankruptcy law, rules and regulations governing the adequacy of disclosure in connection with the solicitation; and (b) the solicitation was conducted after disclosure of “adequate information” as defined in Section 1125(a) of the Bankruptcy Code.

14. The Court finds and concludes that the Debtors, the Committee and their respective attorneys and agents solicited votes to accept or reject the Plan in good faith and in compliance with the applicable provisions of the Bankruptcy Code and are, therefore, entitled to the rights, benefits and protections afforded by Section 1125(e) of the Bankruptcy Code.

15. The Court finds and concludes that: (a) Classes 1, 2, 3, 4, 5, 8, 9, 10, 11 and 13 have accepted the Plan by satisfying the voting requirements set out in Section 1126(c) of the Bankruptcy Code; (b) Classes 6 and 7 are deemed to have accepted the Plan without voting, pursuant to Section 1126(f) of the Bankruptcy Code; and (c) Class 12 is deemed to have rejected the Plan without voting, pursuant to Section 1126(g) of the Bankruptcy Code.

COMPLIANCE WITH THE REQUIREMENTS OF SECTION 1129 OF THE BANKRUPTCY CODE

16. In accordance with Section 1129(a)(1) of the Bankruptcy Code, the Court finds and concludes that the Plan complies with the applicable provisions of the Bankruptcy Code.

17. In accordance with Section 1129(a)(2) of the Bankruptcy Code, the Court finds and concludes that the Debtors, as proponents of the Plan, have complied with the applicable provisions of the Bankruptcy Code.

18. In accordance with Section 1129(a)(3) of the Bankruptcy Code, the Court finds and concludes that: (a) the Debtors have proposed the Plan in good faith and not by any means forbidden by law; (b) the Debtors have acted, and are presently acting, in good faith in conjunction with all aspects of the Plan and in the conduct of the Chapter 11 Cases; and (c) all transactions contemplated by the Plan were negotiated and consummated at arm's length, without collusion, and in good faith.

19. All payments made or promised by the Debtors or by a person issuing securities or acquiring property under the Plan, or by any other person for services or for costs and expenses in, or in connection with, the Plan and incident to the case, have been fully disclosed to the Court and are reasonable or, if to be fixed after confirmation of the Plan, will be subject to approval of the Court.

20. In accordance with Section 1129(a)(5) of the Bankruptcy Code, the Court finds and concludes that: (a) the Debtors (as proponents of the Plan) have disclosed the identity and affiliations of all individuals initially proposed to serve, after the Effective Date of the Plan, as directors and key officers of Reorganized Epicus Communications; (b) the appointment to such offices of these individuals is consistent with the interests of the Creditors and the Equity Interest holders and with public policy; and (c) the Debtors (as proponents of the Plan) have disclosed the identity of insiders that will be employed by Reorganized Epicus Communications and the nature of compensation for such insiders.

21. In accordance with Section 1129(a)(6) of the Bankruptcy Code, the Court finds and concludes that the Debtors are not subject to any governmental regulation of any rates.

22. In accordance with Section 1129(a)(7) of the Bankruptcy Code, the Court finds and concludes that with respect to impaired Classes of Claims (*i.e.*, Classes 1, 2, 3, 4, 5, 8, 9, 10,

11 and 13, each holder of a Claim or Equity Interest (a) has accepted the Plan, or (b) will receive or retain under the Plan on account of such Claim or Equity Interest property of a value, as of the Effective Date, that is not less than the amount that such holder would so receive or retain if the Debtors were liquidated under chapter 7 of the Bankruptcy Code.

23. In accordance with Section 1129(a)(8) of the Bankruptcy Code, the Court finds and concludes that: (a) Classes 1, 2, 3, 4, 5, 8, 9, 10, 11 and 13 have accepted the Plan and (b) Classes 6 and 7 are not impaired under the Plan. With respect to Class 12, which is deemed to have rejected the Plan, the Court finds and concludes that, pursuant to Section 1129(b)(1) of the Bankruptcy Code, the Plan does not discriminate unfairly, and is fair and equitable, pursuant to Sections 1129(b)(2)(B)(ii) and 1129(b)(2)(C)(ii) of the Bankruptcy Code, because no holders of junior Claims or Equity Interests will receive or retain any property under the Plan.

24. The Court finds and concludes that the Plan's treatment of Claims that, pursuant to Section 1123(a)(1) of the Bankruptcy Code, are not classified satisfies the requirements set forth in Section 1129(a)(9) of the Bankruptcy Code and; therefore, the Plan satisfies Section 1129(a)(9) of the Bankruptcy Code.

25. In accordance with Section 1129(a)(10) of the Bankruptcy Code, the Court finds and concludes that at least one Class of Claims that is impaired under the Plan has voted to accept the Plan, without including any acceptance of the Plan by any insider.

26. In accordance with Section 1129(a)(11) of the Bankruptcy Code, the Court finds and concludes that confirmation of the Plan is not likely to be followed by the need for further financial reorganization or liquidation of Reorganized Epicus Communications. The Court further finds that the Plan is feasible in that it provides sufficient capital for the Debtors to continue operating its businesses or to make all payments required under the Plan, as appropriate.

27. In accordance with Section 1129(a)(12) of the Bankruptcy Code, the Court finds and concludes that, to the extent that all fees payable to the United States Trustee under 28 U.S.C. § 1930(a)(6) have not been paid, the Plan provides for the payment of all such fees on the Effective Date of the Plan and as they come due after the Effective Date.

28. The Court finds and concludes that no retiree benefits, as that term is defined in Section 1114 of the Bankruptcy Code, exist in these Chapter 11 Cases, making Section 1129(a)(13) of the Bankruptcy Code inapplicable.

29. In accordance with Section 1129(b), the Court finds and concludes that the Plan should be approved because it does not discriminate unfairly and is fair and equitable with respect to the class of interest that is impaired under, and has not accepted, the Plan pursuant to Section 1129(b)(1)(2)(C)(ii), the Plan is fair and equitable because no holder of any interest that is junior to the interest of Classes 11 and 12 will receive or retain any interest under the Plan on account of such junior interest in any property.

30. The Court finds and concludes that the principal purpose of the Plan is not the avoidance of taxes or the avoidance of the application of Section 5 of the Securities Act of 1933, and there has been no objection filed by any governmental unit asserting such avoidance. The Plan, therefore, complies with Section 1129(d) of the Bankruptcy Code.

SATISFACTION OF CONDITIONS TO CONFIRMATION

31. The Court finds and concludes that the conditions to Confirmation have been or will be met upon entry of this Confirmation Order.

MODIFICATIONS TO THE PLAN

32. The Court finds and concludes that all modifications made to the Plan, including modifications to any Schedules or Exhibits to the Plan, after solicitation of votes on the Plan had

commenced, as reflected in this Confirmation Order, as set forth in the record at the Confirmation Hearings, or as reflected in the Confirmation Documents, satisfy the requirements of Sections 1122, 1223, and 1127(a) of the Bankruptcy Code and Bankruptcy Rule 3019, are non-material, and do not adversely affect the treatment and rights of the holders of any Claims or Equity Interests under the Plan who have not otherwise accepted, in writing, such modifications. Accordingly, (a) the Debtors (as proponent of the modifications) have satisfied Sections 1125 and 1127(c) of the Bankruptcy Code and Bankruptcy Rule 3019 with respect to the Plan, as modified; and (b) holders of Claims or Equity Interests that have accepted or rejected the Plan (or are deemed to have accepted or rejected the Plan) are deemed to have accepted or rejected, as the case may be, the Plan as modified on the date of this Confirmation Order, pursuant to Section 1127(d) of the Bankruptcy Code and Bankruptcy Rule 3019.

EXEMPTIONS

33. The Court finds and concludes that, in accordance with Section 1145 of the Bankruptcy Code, (a) the issuance of New Debentures to the NIR Group and the issuance of Newly Authorized Capital Stock to the Haryman Parties, Old Equity and Class 9 under the Plan, is pursuant to a plan of reorganization, and as such, is a distribution in exchange for Claims against or Equity Interests in the Debtors, or principally in such exchange and partly for cash or property, and therefore is exempt from the registration requirements of Section 5 of the Securities Act of 1933, as amended, or any other applicable federal law, and any state or local law requiring registration for offer or sale of a security or registration or licensing of an issuer of, underwriter of or broker dealer in such securities; and (b) the issuance of Newly Authorized Capital Stock to OAA is pursuant to the private placement exemption provided by Section 4(2) of the Securities Act of 1933, as amended. Neither the Debtors nor Reorganized Epicus

Communications is an underwriter within the meaning of Section 1145 (b) of the Bankruptcy Code.

34. The Court finds and concludes that, in accordance with Section 1146(c) of the Bankruptcy Code: (a) the issuance, distribution, transfer or exchange of the New Debentures; (b) the issuance of Newly Authorized Capital Stock; (c) the creation, modification, consolidation or recording of any deed of trust or other security interest, the securing of additional indebtedness by such means or by other means in furtherance of, or connection with, this Plan or the Confirmation Order; (d) the transfer of assets of Epicus to Reorganized Epicus Communications pursuant to Section 5.01 of the Plan; (e) the making, assignment, modification or recording of any lease or sublease; or (f) the making, delivery, or recording of a deed or other instrument of transfer under, in furtherance of, or in connection with, this Plan, the Confirmation Order, or any transaction contemplated above, or any transactions arising out of, contemplated by, or in any way related to, the foregoing shall not be subject to any document recording tax, stamp tax, conveyance fee, intangibles or similar tax, mortgage tax, stamp act or real estate transfer tax, mortgage recording tax or other similar tax or governmental assessment and the appropriate federal, state or local government officials or agents shall be directed to forego the collection of any such tax or assessment and to accept for filing or recordation any of the foregoing instruments or other documents without the payment of any such tax or assessment.

TRANSACTIONS PURSUANT TO THE PLAN

35. The Court finds and concludes that pursuant to Bankruptcy Rule 9019 and in consideration of the distributions and other benefits provided under the Plan, the provisions of the Plan, including the releases and discharges of claims and causes of action and exculpations

and limitations of liability described in Articles V and XI of the Plan, constitute a good faith compromise and settlement of all Claims against and Equity Interests in the Debtors.

36. The Court finds and concludes that the Debtor's issuance of the New Debentures and Newly Authorized Capital Stock to the holders of certain Claims in accordance with the provisions of the Plan is reasonable and necessary.

37. The terms of the New Debentures, to be executed on or about the Effective Date, and such other instruments, documents, certificates, opinions and assurances made in connection with funding the loans thereunder, are in the best interests of the Debtors, their Estates, and Reorganized Epicus Communications, have been negotiated in good faith and at arm's length and without intent to hinder, to delay or to defraud any creditor of the Debtors or Reorganized Epicus Communications, and the transactions contemplated thereunder shall be deemed to have been entered into in good faith, for good and valuable consideration, and in exchange for reasonably equivalent value.

38. The Court finds and concludes that the assumption and rejection of executory contracts and unexpired leases pursuant to the Plan is a reasonable exercise of the Debtors' business judgment, is in the best interests of the Debtors and their Estates and will aid in the Debtors' reorganization efforts. The Court further finds that (i) the Debtors and Reorganized Epicus Communications have cured or will promptly cure, any defaults in the Assumed Executory Contracts and Leases listed in Schedules 9.01(A) and 9.01(B) to the Plan; (ii) Reorganized Epicus Communications will cure any defaults in the BellSouth Interconnection Agreements in accordance with Sections 4.01 and 9.06 of the Plan; and (iii) Reorganized Epicus Communications has demonstrated adequate assurance of future performance under the BellSouth Interconnection Agreements and Assumed Executory Contracts and Leases.

MISCELLANEOUS

39. The Court finds and concludes that, upon entry of this Confirmation Order, each term and provision of the Plan and the Plan Supplement Documents will be valid and enforceable in accordance with their terms.

40. The Court finds and concludes that all documents necessary to implement the Plan, including, without limitation, the Confirmation Documents and any and all documents evidencing the New Debentures provided to the Court to date, shall be, upon execution on or after the Effective Date, valid, binding and enforceable agreements not in conflict with any federal or state laws.

41. The Court finds and concludes that the agreement between USAC and the Debtor outlined in paragraph 5(c) above, resolving USAC's Objection to Confirmation, is hereby adopted and approved.

42. In accordance with Bankruptcy Rule 3016(a), the Court finds and concludes that the Plan is dated, and the entities submitting it or filing it are identified.

43. The Court finds and concludes that, except as necessary to be consistent with the Plan, the discharge pursuant to this Confirmation Order or the Bankruptcy Code does not diminish or impair the enforceability of any insurance policy that may cover Claims against the Debtors or any other Person.

44. The Court finds that confirmation of the Plan is in the best interests of the Debtors, their estates, Creditors, Equity Interest holders, and all other parties in interest.

45. The Debtors shall have the right to modify or amend the Confirmation Documents at any time between the date of entry of this Order and the Effective Date of the Plan, upon notice to counsel for the Committee and the NIR Group. The Court finds and concludes that

such changes to the Confirmation Documents as are necessary to effectuate these agreements to date do not constitute a material change or modification of the Plan such that additional or new disclosures are required under Section 1127(c) of the Bankruptcy Code and Bankruptcy Rule 3019, because such changes do not adversely change the treatment of the holders of Claims or Equity Interests who have not otherwise accepted in writing the modifications.

46. All findings of fact and conclusions of law announced by this Bankruptcy Court on the record in connection with confirmation of the Plan or otherwise at the Confirmation Hearings are incorporated herein.

47. All findings of fact which are conclusions of law shall be deemed to be conclusions of law, and all conclusions of law which are findings of fact shall be deemed to be findings of fact.

III. ORDER

In light of the foregoing Findings of Fact and Conclusions of Law, IT IS ORDERED that:

CONFIRMATION

48. The Plan, as modified by this Confirmation Order, is CONFIRMED.

49. The Plan Supplement, including each document contained therein and as identified in paragraph 3 of this Order, is hereby APPROVED.

EFFECTS OF CONFIRMATION

50. Subject to the provisions of the Plan, all of Epicus' property and assets (excluding the Transferred 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 on the Effective Date. As of the Effective Date, all such property shall be free and clear of all Liens, Claims and Equity Interests, except as otherwise provided in the Plan.

From and after the Effective Date, Reorganized Epicus Communications may operate its businesses, and may use, acquire, and dispose of their property free of any restrictions of the Bankruptcy Code, including the employment of, and payment to, Professionals, except as otherwise provided in the Plan or the Confirmation Order.

51. Except as provided in the Plan or the Confirmation Order, confirmation of the Plan and entry of this Order: (a) discharges Debtors and Reorganized Epicus Communications from all Claims or other debts that arose before the Confirmation Date, and all debts of the kind specified in §§502(g), 502(h) or 502(i) of the Bankruptcy Code, whether or not: (i) a proof of claim based on such debt is filed or deemed filed under §501 of the Bankruptcy Code; (ii) a Claim based on such debt is Allowed under §502 of the Bankruptcy Code; or (iii) the holder of a Claim based on such debt has accepted the Plan; and (b) terminates all Equity Interests and other rights of Equity Interest holders in Debtors and Reorganized Epicus Communications except as expressly provided in the Plan.

52. Except as otherwise provided in the Plan or in any contract, instrument, release or other agreement or document created or assumed in connection with the Plan, on the Effective Date and concurrently with the applicable Distributions and issuances made pursuant to Articles V and VII of the Plan, all mortgages, deeds of trust, Liens, pledges or other security interests against the property of the Estates shall be fully released and discharged, and all right, title and interest of any holder of such mortgages, deeds of trust, Liens, pledges or other security interests shall revert to Reorganized Epicus Communications and its successors and assigns, to have and to hold, the same unto Reorganized Epicus Communications and its respective successors and assigns forever.

53. 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 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 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.

54. 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.

55. None of Debtors, Reorganized Epicus Communications, the NIR Group, the Committee, the Plan Trustee or BellSouth, or any of 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 paragraph 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.

56. Notwithstanding anything to the contrary in the Confirmation Order, 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, and shall not preclude or otherwise impair the rights of the SEC to administer and enforce the United States federal securities laws.

57. Debtors' discharge and release from Claims as provided in the Plan, except as necessary to be consistent with this Plan, do not diminish or impair the enforceability of any insurance policy that may cover Claims against Debtors or any other Person.

58. Notwithstanding anything herein to the contrary, pursuant to Article 6.07 of the Plan, the Avoidance Actions and the causes of action set forth in such Article 6.07 are hereby transferred to and vested in the Plan Trust (as that term is defined in the Plan). The Plan Trustee is hereby deemed a representative of the estate pursuant to Section 1123(b)(3) for the purpose of pursuing such Avoidance Actions and the causes of action set forth in Article 6.07 of the Plan.

59. Confirmation of the Plan and the entry of the Confirmation Order constitutes approval of the settlement of the Haryman Avoidance Actions. On the Effective Date, and upon the Haryman Payment being made to the Plan Trustee, the Debtors, Debtors-in-Possession, their Estates, the Committee, BellSouth, the Plan Trustee, the Plan Trust, Reorganized Epicus Communications and the NIR Group shall be deemed to have released and waived any claims or causes of action, known or unknown, including but not limited to the Avoidance Actions, against the Haryman Parties.

60. On the Effective Date, and upon payment of the NIR Payment by the NIR Group, the Debtors, Debtors-in-Possession, their Estates, the Committee, the Plan Trustee, the Plan Trust, Reorganized Epicus Communications, the Haryman Parties and BellSouth shall be deemed to have released and waived any claims or 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.

61. On the Effective Date, the Debtors, their Estates the Committee, the Plan Trustee, the Plan Trust, Reorganized Epicus Communications and the NIR Group shall be deemed to have released and waived 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.

62. Notwithstanding Bankruptcy Rule 3020(e) and any otherwise applicable law, immediately upon the entry of this Confirmation Order, the terms of the Plan, including but not limited to the releases, injunctions and exculpations contained therein, the Confirmation Documents and this Confirmation Order shall be binding upon and inure to the benefit of (a)

Debtors; (b) Reorganized Epicus Communications; (c) BellSouth; (d) the NIR Group; (e) the Haryman Parties; (e) all holders of Claims and Equity Interests, whether or not such holders are Impaired under the Plan, or voted on the Plan; (f) the Committee; (g) all parties to executory contracts and unexpired leases; and (h) the respective successors, heirs, executors, administrators and assigns of all of the foregoing.

63. In accordance with Section 1123(b)(3) of the Bankruptcy Code, and except as otherwise expressly provided in the Plan, all Causes of Action other than the Avoidance Actions assigned to the Plan Trustee under the Plan, are retained and reserved for the benefit of Reorganized Epicus Communications.

BAR DATES AND OBJECTIONS TO CLAIMS

64. All requests for payment of Administrative Claims must be filed with the Court no later than 30 days after the Effective Date, or such other date as fixed by the Court, as provided in Sections 2.01 and 2.02 of the Plan (the "Administrative Claim Bar Date"), *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, or adjustments stemming from post-confirmation annual true-ups conducted by the 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 conditions of any agreements governing, instruments evidencing, or other documents relating to such transactions. Holders of such Administrative Claims who fail to file a request for payment by the Administrative Claim Bar Date shall be forever barred from asserting such Administrative Claims against the Debtors,

Reorganized Epicus Communications or against any of their respective successors and assigns. Objections to any such request for payment must be filed and served on the holder of the Administrative Claim by the later of: (a) 90 days after the Effective Date, or (b) 60 days after the request for payment is filed. *Notwithstanding the foregoing*, USAC shall be allowed its Admitted USAC Administrative Claim without the need to file an Administrative Claim, which Admitted USAC Administrative Claim shall be paid on the Effective Date.

65. Each Person seeking an award of compensation or reimbursement of expenses under Sections 327, 328, 330, 331, 503(b) or 1103 of the Bankruptcy Code (“Professional Fees”) must file its final application for allowance of compensation for services rendered and reimbursement of expenses incurred through the Effective Date no later than September 9, 2005. Each such Person shall have the right to supplement such final application within five (5) days following the Confirmation Hearing. All such applications must be in compliance with all of the terms and provisions of applicable orders of the Bankruptcy Court governing payment of Professional Fees.

66. All proofs of Claim, with respect to Claims arising from the rejection of any executory contract or unexpired lease, must be filed with the Bankruptcy Court no later than 30 days after the Effective Date. Holders who fail to timely file such proofs of Claim shall be forever barred from asserting such Claims against the Debtors, Reorganized Epicus Communications or against any of their respective successors and assigns.

67. Pursuant to Local Rule 3007-1(B), the last day for filing and serving objections to Claims is August 19, 2005 (the “Deadline for Objections to Claims”). Nothing contained herein, however, shall limit Debtors’, Reorganized Epicus Communications’ or the Plan Trustee’s rights to object to Claims, if any, filed or amended after the Deadline for Objections to Claims. The

Debtors, Reorganized Epicus Communications or the Plan Trustee, as appropriate, shall be authorized to, and shall, resolve all Disputed Claims by withdrawing or settling such objections thereto, or by litigating to judgment in the Bankruptcy Court or such other court having jurisdiction the validity, nature and/or amount thereof.

68. After the Effective Date, objections to Claims made before the Effective Date may be pursued, by Reorganized Epicus Communications, the NIR Group, the Plan Trustee or any other Person properly entitled to do so, after notice to Reorganized Epicus Communications and approval by the Bankruptcy Court; provided, that the Plan Administrator shall be under no obligation to provide such notice.

69. From and after the Effective Date, Reorganized Epicus Communications or the Plan Trustee, as appropriate, may litigate to Final Order, propose settlement of or withdraw objections to all pending or filed Disputed Claims and may settle or compromise any Disputed Claim with notice and a hearing and with approval of the Bankruptcy Court.

PLAN IMPLEMENTATION

Reorganized Epicus Communications

70. Reorganized Epicus Communications shall issue the New Debentures and the Newly Authorized Capital Stock on the Effective Date to those Persons entitled thereto in accordance with the provisions of the Plan, including, without limitation, holders of Allowed Claims entitled to receive Newly Authorized Capital Stock under Article 5.16 of the Plan.

71. As of the Effective Date and without any further action by the stockholders or directors of Reorganized Epicus Communications or Reorganized Epicus Communication's Certificate of Incorporation and By-Laws shall be amended and restated substantially in the forms of the Restated Certificate and the Restated By-Laws. After the Effective Date,

Reorganized Epicus Communications may amend and restate its Restated Certificate and Restated By-Laws as permitted by applicable law.

72. On the Effective Date and after consummation of the transactions contemplated by the Plan, Reorganized Epicus Communications shall be a business corporation duly organized, validly existing and in good standing under the laws of the State of Florida with all requisite corporate powers and authority to own and operate its properties and to carry on its business as not conducted, and Reorganized Epicus Communications shall be deemed to be duly qualified and in good standing as a foreign corporation in each jurisdiction in which it owns or leases substantial properties or where the conduct of its business requires qualification.

73. The Board of Directors of Reorganized Epicus Communications shall be comprised of at least 1, but not more than 10 members. The initial Board of Directors of Reorganized Epicus Communications shall be comprised of Mark Schaftlein and Gerard Haryman.

Directors and Officers

74. As of the Effective Date, the individuals designated in the Confirmation Order shall serve as the officers and directors of Reorganized Epicus Communications in accordance with the charter and by-laws of Reorganized Epicus Communications. Those officers and directors shall be authorized to execute, deliver, file or record such documents, instruments, releases and other agreements and to take such actions as may be necessary or appropriate to effectuate and further evidence the terms and conditions of the Plan.

Approvals

75. No further action, including stockholder or director approval, shall be required to implement any provision of the Plan, and the confirmation of the Plan by this Court shall be

deemed to constitute the requisite approval by the stockholders or directors of Debtors or Reorganized Epicus Communications on the Effective Date of all matters required or advisable to implement the Plan under any applicable nonbankruptcy law or regulation.

Executory Contracts and Unexpired Leases

76. All executory contracts and unexpired leases set forth on Schedules 9.01(A) and 9.01(B) filed with the Bankruptcy Court prior to the commencement of the Confirmation Hearing, as amended prior to the Effective Date, shall be deemed assumed by Reorganized Epicus Communications, as of the Effective Date, except for any executory contract or unexpired lease: (a) that has been rejected pursuant to an order of the Bankruptcy Court entered prior to the Effective Date; (b) as to which a motion for approval of the rejection of such executory contract or unexpired lease, if applicable, has been filed with the Bankruptcy Court prior to the Effective Date; or (c) to which a conditional motion for approval of the rejection of such executory contract or expired lease in the event cure costs exceed a certain defined amount, if applicable, has been filed with the Bankruptcy Court prior to the Effective Date.

77. All executory contracts and unexpired leases not specified on Schedules 9.01(A) and 9.01(B) filed with the Bankruptcy Court prior to the Effective Date, as amended prior to the Effective Date, shall be rejected as of the Effective Date, except for any executory contract or unexpired lease: (a) that has been assumed pursuant to a Final Order entered on or before the Effective Date; or (b) that is the subject of a pending motion to assume or an order relating to assumption that has not yet become a Final Order as of the Effective Date.

Securities To Be Issued

78. The issuance of Newly Authorized Capital Stock by Reorganized Epicus Communications is APPROVED. On the Effective Date, Reorganized Epicus Communications

shall issue and transfer the Newly Authorized Capital Stock in accordance with Section 5.16 of the Plan.

79. The issuance of the New Debentures by Reorganized Epicus Communications in accordance with Section 5.17 of the Plan, is APPROVED.

80. As of the Effective Date, all Equity Interests in Epicus shall be canceled and terminated.

RETENTION OF JURISDICTION

81. The Court shall retain jurisdiction as provided in the Plan until there is substantial consummation of the Plan; the Plan is modified if it calls for retention of jurisdiction beyond that point.

MISCELLANEOUS

82. In accordance with Article XIII of the Plan, after the Confirmation Date and before substantial consummation of the Plan as defined in Section 1101(2) of the Bankruptcy Code, the Debtors may, under Section 1127(b) of the Bankruptcy Code, institute proceedings in the Bankruptcy Court to remedy any defect or omission or reconcile any inconsistencies in the Plan, the Disclosure Statement or this Confirmation Order, and such matters as may be necessary to carry out the purposes and effects of the Plan, so long as such proceedings do not materially and adversely affect the treatment of holders of Claims under the Plan; *provided, however*, that prior notice of such proceedings shall be served in accordance with the Bankruptcy Rules or applicable order of the Bankruptcy Court.

83. The Confirmation Date referred to in Section 1.24 of the Plan and as used throughout the Plan and this Confirmation Order is the date the Court enters this Confirmation Order.

84. The appropriate state or local government officials or agents are directed to forego the collection of any tax or assessment described in this Confirmation Order or in Section 1146(c) of the Bankruptcy Code and to accept for filing or recordation any of the instruments or other documents described in this Confirmation Order or in Section 1146(c) of the Bankruptcy Code without the payment of any such tax or assessment. Additionally, the appropriate governmental officials are directed not to interfere with the business operations of Reorganized Epicus Communications conducted under any state, county or city license, permit or approval.

85. The Debtors shall pay to 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 this Order for pre-confirmation periods, and simultaneously provide to the United States Trustee an appropriate affidavit indicating the cash disbursements for the relevant period; and each of the Debtor(s) or the responsible Liquidating Trust, whichever is responsible as the disbursing party, shall further pay the United States Trustee the appropriate sum required pursuant to 28 U.S.C. § 1930(a)(6) for post-confirmation periods within the time period set forth in 28 U.S.C. § 1930(a)(6), based upon all post-confirmation disbursements made by Reorganized Epicus Communications until the earlier of the closing of this case by the issuance of a Final Decree by the Court, or upon the entry of an Order by this Court dismissing this case or converting this case to another chapter under the United States Bankruptcy Code, and the party responsible for paying the post-confirmation United States Trustee fees shall provide to the United States Trustee upon the payment of each post-confirmation payment an appropriate affidavit indicating all the cash disbursements for the relevant period. Within ten (10) days of the date of the Order, the responsible party for each Debtor/Liquidating Trust shall provide to the United States Trustee the

appropriate address to send billings from the United States Trustee's Office for post-confirmation fees due the United States Trustee.

86. Debtors, Reorganized Epicus Communications, and the Plan Trustee shall be authorized and directed to execute, deliver, file, or record such contracts, instruments, releases, and other agreements or documents, and to take such actions as may be necessary or appropriate to effectuate and further evidence the terms and conditions of the Plan, Confirmation Documents, and any securities issued in accordance with the Plan. All transactions required to occur on the Effective Date under the terms of the Plan shall be deemed to have occurred simultaneously.

87. The Plan Trustee, Lewis B. Freeman, is named as disbursing agent in the Epicus case solely with respect to Class 5 and Class 9, and Furr and Cohen, P.A. is named as disbursing agent in the Epicus Communications case and the Epicus case except as set forth herein, without additional compensation; bond is waived. The disbursing agent in each case is directed to make all disbursements as required under the Plan. The disbursing agent in each case shall, not later than sixty (60) days after this Order becomes final, file a Final Report of Estate and Motion for Final Decree Closing Case on the Court approved local form. Failure to timely file the Final Report of Estate and Motion for Final Decree Closing Case will result in the imposition of sanctions against the disbursing agent, which may include the return of attorney's fees.

88. The proof of claim filed by the North Carolina Department of Revenue on March 23, 2005, for prepetition taxes owed by Debtor Epicus, Inc. in the following amounts: \$7040.95 as an unsecured priority tax claim, and \$1707.01 as a general unsecured claim, shall be each be allowed in full and shall be paid according to the Plan provisions for Class 5 and Class 9, respectively.

89. The North Carolina Department of Revenue filed claims for postpetition taxes as follows: Proof of claim number 40, filed July 21, 2005 in the amount of \$68,359.15, and proof of claim number 43, filed September 6, 2005 in the amount of \$20,464.90. If Debtor Epicus, Inc., or reorganized Epicus Communications files, within the earlier-occurring event of the Effective Date of the Plan or the tenth calendar day following Confirmation of the Plan, tax returns for the taxes claimed in proofs of claim 40 or 43, or both, the amount of the aforesaid administrative claims will be modified to the extent the return is allowed, and the modified amount shall be allowed in full as an Administrative Claim and shall be paid in full on the Effective Date of the Plan. Any of the proofs of claim described herein (numbers 40 and 43, respectively) which are not thusly modified shall be allowed as an administrative claim in the full amount stated in the original proof of claim, and shall be paid in full on the Effective Date of the Plan. For purposes of this paragraph, tax returns shall be deemed filed when received by the Bankruptcy Unit, North Carolina Department of Revenue, 501 North Wilmington St., Raleigh, NC 27604.

90. All objections to Confirmation, to the extent not already overruled by the Court or satisfied by the provisions of this Confirmation Order, are OVERRULED.

91. The provisions of this Confirmation Order are nonseverable and mutually dependent.

92. ORDERED that the Court will conduct a post-confirmation status conference on December 9, 2005 at 10:00am, in Courtroom 8th floor Forum Bld, WPB, to determine (i) whether the Debtors have complied with the provisions of this Order, and (ii) whether the disbursing agent and the plan proponent have timely filed the required Final Report of Estate and Motion for Final Decree Closing Case. At

the status conference, the Court will consider the propriety of dismissal or conversion to Chapter 7, and/or the imposition of sanctions against the Debtors and/or the Debtors' disbursing agents for failure to timely file the Final Report of Estate and Motion for Final Decree Closing Case or for failure to comply with the provisions of this Order.

ORDERED in the Southern District of Florida on September 30, 2005.

PAUL G. HYMAN

Paul G. Hyman
United States Bankruptcy Judge

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Debtors

EXHIBIT 1
DEBTORS' FIRST AMENDED JOINT PLAN OF REORGANIZATION
UNDER CHAPTER 11 OF THE BANKRUPTCY CODE

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 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.

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

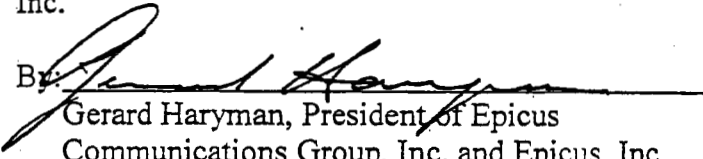
-and-

Ocean Avenue Advisors, LLC
Attention: Mark Schafflein
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.

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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
Schedule 9.05	Agreements Regarding Cure of Default
Schedule 12.01	Confirmation Order