



July 20, 2005

Mr. Bill Feldman
Assistant Director
Filings Division
Kentucky Public Service Commission
211 Sower Blvd.
P.O. Box 615
Frankfort, KY 40602-0615

Re: Epicus, Inc. [Epicus]
Local Service and Long Distance Reports of Gross Operating Revenues Year End 2004

Dear Mr. Feldman:

Epicus is in receipt of your correspondence regarding the above referenced. Epicus fiscal year is from June 1st through May 31st. As a result of Epicus, Inc. filing of Chapter 11 Reorganization on October 25, 2004, in the United States Bankruptcy Court for the Southern District of Florida, Epicus does not have the pre-and post figures in order to complete and file the above referenced reports.

As soon as the figures are available, the reports will be filed with the Kentucky Public Service Commission.

With kind regards,

A handwritten signature in cursive script that reads "Barbara Greene".

Barbara Greene
Regulatory Manager
Epicus, Inc.
407-942-1256
bgreene@epicus.com

Enclosures