



HERBEIN+COMPANY, INC.

CERTIFIED PUBLIC ACCOUNTANTS

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UNITED STATES BANKRUPTCY COURT DISTRICT OF MAINE

In re: PEGASUS SATELLITE TELEVISION, INC., et al., Debtors. Chapter 11 Case No. 04-20878 (JBH) (Jointly Administered)

ORDER GRANTING SECOND INTERIM APPLICATION FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES OF HERBEIN + COMPANY, INC. FOR SERVICES RENDERED AND EXPENSES INCURRED AS CORPORATE TAXATION CONSULTANT AND ADVISOR FOR THE INTERIM PERIOD FROM SEPTEMBER 1, 2004 THROUGH NOVEMBER 30, 2004

This matter came before the Court on the First Interim Application for Allowance of Compensation Reimbursement of Expenses of Herbein + Company, Inc. for Services Rendered and Expenses Incurred as Corporate Taxation Consultant and Advisor for the Second Interim Period From September 1, 2004 through November 30, 2004 (the "Herbein Second Interim Fee Application"), after proper notice and hearing, the Court having independently reviewed the Herbein Second Interim Fee Application, the Court finding that no responses or objections to the Herbein Second Interim Fee Application were filed by any party-in-interest, it is hereby

ORDERED that, pursuant to 11 U.S.C. § 331, Herbein + Company, Inc. is allowed compensation for services in the amount of \$193,595.50, and reimbursement of expenses in the amount of \$272.75 for a total of \$193,868.25 for the period of September 1, 2004 through November 30, 2004. The award of compensation and expenses made hereby is interim only, and Herbein + Company, Inc.'s entitlement to such compensation and expenses is

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subject to final approval of this Court in accordance with the applicable sections of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure and this Court's local rules.

Dated: **March 23, 2005**

          /s/ James B. Haines, Jr            
Honorable James B. Haines, Jr.,  
United States Bankruptcy Judge

**CERTIFICATE OF SERVICE**District/off: 0100-2  
Case: 04-20878User: rrowell  
Form ID: pdf901Page 1 of 5  
Total Served: 145

Date Rcvd: Mar 23, 2005

The following entities were served by first class mail on Mar 25, 2005.

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TOTAL: 0

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aty Bernstein, Shur, Sawyer & Nelson

aty Drinker, Biddle & Reath, LLP

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\*\*\*\*\* BYPASSED RECIPIENTS (continued) \*\*\*\*\*

cr Austin CAD  
cr Bartow County Tax Commissioner  
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cr Blanco CAD  
cr Buena Vista ISD  
fa Capital & Technology Advisors, LLC  
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intp Carsey Warner Distribution, LLC  
cr Charles County, Maryland  
cr Citadel Broadcasting Company  
cr City of DeLeon, a municipal corporation, DeLeon Independent School District  
cr City of Del Rio, Texas  
cr City of Poth  
cr City of Stockdale  
cr Connecticut Dept. of Revenue Services  
cr County of Lynn  
cr County of Henderson, Trinity Valley Community Coll  
cr County of Van Zandt  
cr County of Wilbarger, Vernon Independent School Dis  
cr Crown Castle South, LLC  
cr D.E. Shaw Laminar Portfolios, LLC  
cr Delaware Street Capital Master Fund, LP, et al  
cr Directv  
consult FTI Consulting, Inc.  
cr Fox Broadcasting Company  
cr Gonzales County, Texas  
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consult Hewitt Associates LLC  
cr Houston CAD  
cr Indiana Department of Revenue  
cr Ingram ISD  
cr IntelliRisk Management Corporation  
cr Jackson County  
op KPMG LLP  
cr Kansas Department of Revenue  
cr Karnes City ISD  
cr Karnes County, Texas  
consult Kekst and Company Incorporated  
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cr Kinney County Appraisal District  
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cr LEC Development, Inc.  
cr LaVernia ISD  
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cr Lee County  
cr Llano County  
cr Madison County  
cr Massachusetts Department of Revenue  
cr Mastagorda County  
cr Medina ISD  
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fa Miller Buckfier Lewis Ying & Co., LLC  
cr Nebraska Department of Revenue  
cr Normangee ISD  
cr Nortel Networks, Inc.  
cr Omnipoint Holdings, Inc.  
cr Par Capital Management, Inc.  
cr Paramount Pictures Corp.  
cr Pecos County  
intp Pegasus Communications Corporation  
cr Polk County  
cr Poth ISD  
aud PricewaterhouseCoopers LLP  
acc PricewaterhouseCoopers LLP  
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cr Professional Satellite & Communications  
cr Refugio County  
sp Shaw Pittman LLP  
cr Shelby County  
cr Stockdale ISD  
cr TWC of Kentucky, Inc.  
cr Telepictures Distribution  
cr Terrell County  
cr The Steering Committee of Senior Secured Creditors  
cr Trinity County  
cr Trinity/Groveton Tax Office  
cr Twentieth Television, Inc.  
cr Val Verde County

District/off: 0100-2  
Case: 04-20878

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Date Rcvd: Mar 23, 2005

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cr Wilson County, Texas

TOTALS: 97, \* 0

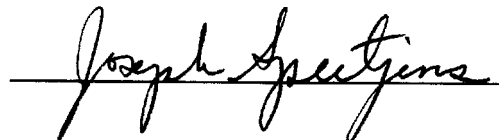
Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.  
USPS regulations require that automation-compatible mail display the correct ZIP.

**I, Joseph Speetjens, declare under the penalty of perjury that I have served the attached document on the above listed entities in the manner shown, and prepared the Certificate of Service and that it is true and correct to the best of my information and belief.**

**First Meeting of Creditor Notices only (Official Form 9): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.**

Date: Mar 25, 2005

Signature:

A handwritten signature in black ink, reading "Joseph Speetjens", written over a horizontal line.