

Hearing Date:  
April 28, 2005 at 10:30 a.m.  
Response Deadline:  
April 18, 2005 at 4 p.m.  
**PORTLAND**

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MAINE

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

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**NOTICE OF DEBTORS' FOURTH OMNIBUS OBJECTION TO AND  
MOTION TO RECLASSIFY, REDUCE OR DISALLOW CERTAIN  
CLAIMS PURSUANT TO 11 U.S.C. § 502(b), BANKRUPTCY  
RULES 3001 AND 3007, AND D. ME. LBR 3007-1**

PLEASE TAKE NOTICE that the above-captioned debtors and debtors-in-possession (collectively, the "Debtors")<sup>1</sup> have today filed their Fourth Omnibus Objection to and Motion to Reclassify, Reduce or Disallow Certain Claims Pursuant to 11 U.S.C. § 502(b), Federal Rules of Bankruptcy Procedure 3001 and 3007, and D. Me. LBR 3007-1 (the "Fourth Objection"), a copy of which is attached hereto, with the United States Bankruptcy Court for the District of Maine.

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<sup>1</sup> The Debtors are: Argos Support Services Company, Bride Communications, Inc., B.T. Satellite, Inc., Carr Rural TV, Inc., DBS Tele-Venture, Inc., Digital Television Services of Indiana, LLC, DTS Management, LLC, Golden Sky DBS, Inc., Golden Sky Holdings, Inc., Golden Sky Systems, Inc., Henry County MRTV, Inc., HMW, Inc., Pegasus Broadcast Associates, L.P., Pegasus Broadcast Television, Inc., Pegasus Broadcast Towers, Inc., Pegasus Media & Communications, Inc., Pegasus Satellite Communications, Inc., Pegasus Satellite Television of Illinois, Inc., Pegasus Satellite Television, Inc., Portland Broadcasting, Inc., Primewatch, Inc., PST Holdings, Inc., South Plains DBS, LP., Telecast of Florida, Inc., WDSI License Corp., WILF, Inc., WOLF License Corp., and WTLH License Corp.

PLEASE TAKE FURTHER NOTICE that on **April 28, 2005 at 10:30 a.m.**, the Honorable James B. Haines, Jr., United States Bankruptcy Judge, will conduct a hearing (the "Hearing") on the Fourth Objection in his courtroom in the United States Bankruptcy Court for the District of Maine (the "Bankruptcy Court"), 537 Congress Street, 2nd Floor, Portland, Maine 04101.

PLEASE TAKE FURTHER NOTICE that **your rights may be affected.** If your claim is listed in any of Exhibits A through F to the Fourth Objection or if your claim is specifically identified in the Fourth Objection, the Debtors are seeking to reclassify, reduce, or disallow your claim in whole or in part as set forth in the Fourth Objection. You should read the Fourth Objection and all Exhibits thereto carefully and discuss them with your attorney, if you are represented by one. If you are not represented by an attorney, you may wish to consult one.

PLEASE TAKE FURTHER NOTICE that if you do not wish the Bankruptcy Court to reclassify, reduce, or disallow your claim as set forth in the Fourth Objection, you **must** file a written response (a "Response") to the Fourth Objection so that it is actually received and filed, by no later than **4:00 p.m. (Eastern Time) on April 18, 2005 (the "Response Deadline")** by the Bankruptcy Court at:

United States Bankruptcy Court  
537 Congress Street, 2nd Floor  
Portland, Maine 04101

Every Response must also be served upon the following entities at the following addresses: (a) Office of the Clerk of the United States Bankruptcy Court; (b) Sidley Austin Brown & Wood LLP, Attn: Guy S. Neal, Esq., 787 Seventh Avenue, New York, New York 10019; (c) Sidley Austin Brown & Wood LLP, Attn: Paul S. Caruso, Esq., Bank One Plaza, 10 South Dearborn Street Chicago, Illinois 60603; (d) Bernstein, Shur, Sawyer & Nelson, Attn:

Robert J. Keach, Esq., 100 Middle Street, P.O. Box 9729, Portland, Maine 04104; and (e) Akin Gump Strauss Hauer & Feld, LLP, Attn: Philip C. Dublin, Esq., 590 Madison Avenue, New York, New York 10022 **so as to be actually received by no later than the Response Deadline.**

PLEASE TAKE FURTHER NOTICE that every Response to the Fourth Objection must contain at a minimum the following:

- (a) a caption setting forth the name of the Bankruptcy Court, the above-referenced case number and the title of the Fourth Objection to which the Response is directed; the name of the claimant and description of the basis for the amount of the Claim;
- (b) a concise statement setting forth the reasons why a particular claim should not be reclassified, reduced or disallowed for the reasons set forth in the Fourth Objection, including, but not limited to, the specific factual and legal bases upon which the claimant will rely in opposing the Fourth Objection at the Hearing;
- (c) all documentation or other evidence of the claim in question, to the extent not already included with the claimant's proof of claim, upon which the claimant will rely in opposing the Fourth Objection at the Hearing;
- (d) the name, address, telephone number, and fax number of the person(s) (which may be the claimant or a legal representative thereof) possessing ultimate authority to reconcile, settle, or otherwise resolve the claim on behalf of the claimant; and
- (e) the name, address, telephone number, and fax number of the person(s) (which may be the claimant or a legal representative thereof) to whom the Debtors should serve any reply to the Response.

PLEASE TAKE FURTHER NOTICE that questions about the Fourth Objection should be directed in writing to Attn: Paul S. Caruso, Sidley Austin Brown & Wood LLP, Bank One Plaza, 10 South Dearborn Street Chicago, Illinois 60603. Claimants should not contact the Clerk of the Bankruptcy Court to discuss the merits of their claim.

PLEASE TAKE FURTHER NOTICE that if you fail to timely file and serve a Response in accordance with the requirements set forth in this notice, the Bankruptcy Court may decide that you do not oppose the relief sought by the Debtors in the Fourth Objection and may enter an order granting such relief without further notice or hearing.

Dated: Portland, Maine  
March 29, 2005

SIDLEY AUSTIN BROWN & WOOD LLP  
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BERNSTEIN, SHUR, SAWYER &  
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By: /s/ Robert J. Keach  
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Attorneys for Debtors and Debtors  
in Possession

Hearing Date:  
April 28, 2005 at 10:30 a.m.  
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April 18, 2005 at 4 p.m.  
**PORTLAND**

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MAINE

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

**DEBTORS' FOURTH OMNIBUS OBJECTION TO AND MOTION TO  
RECLASSIFY, REDUCE OR DISALLOW CERTAIN CLAIMS  
PURSUANT TO 11 U.S.C. § 502(b), BANKRUPTCY RULES  
3001 AND 3007, AND D. ME. LBR 3007-1**

Pegasus Satellite Television, Inc. and its subsidiaries and certain of its affiliates, each a debtor and debtor-in-possession herein (collectively, the "Debtors"),<sup>1</sup> by and through their undersigned counsel, hereby object (the "Fourth Objection") to each of the claims listed in Exhibits A through F attached hereto and to any and all additional claims specifically identified in the Fourth Objection (the "Disputed Claims") and move this Court, pursuant to 11 U.S.C. § 502(b), Rules 3001 and 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and D. Me. LBR 3007-1 for entry of an order reclassifying, reducing or disallowing such claims as set forth herein. In support of this Fourth Objection, the Debtors submit the declaration

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<sup>1</sup> The Debtors are: Argos Support Services Company, Bride Communications, Inc., B.T. Satellite, Inc., Carr Rural TV, Inc., DBS Tele-Venture, Inc., Digital Television Services of Indiana, LLC, DTS Management, LLC, Golden Sky DBS, Inc., Golden Sky Holdings, Inc., Golden Sky Systems, Inc., Henry County MRTV, Inc., HMW, Inc., Pegasus Broadcast Associates, L.P., Pegasus Broadcast Television, Inc., Pegasus Broadcast Towers, Inc., Pegasus Media & Communications, Inc., Pegasus Satellite Communications, Inc., Pegasus Satellite Television of Illinois, Inc., Pegasus Satellite Television, Inc., Portland Broadcasting, Inc., Primewatch, Inc., PST Holdings, Inc., South Plains DBS, LP., Telecast of Florida, Inc., WDSI License Corp., WILF, Inc., WOLF License Corp., and WTLH License Corp.

of Joseph W. Pooler, Jr., Senior Vice President and Chief Financial Officer of Pegasus Satellite Television, Inc. (the “Pooler Declaration”) attached hereto as Exhibit G.

In further support of this Fourth Objection, the Debtors respectfully state as follows:

**JURISDICTION, VENUE AND STATUTORY PREDICATES**

1. On June 2, 2004 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the title 11 of the United States Code (the “Bankruptcy Code”). On the Petition Date, the Debtors also jointly filed motions or applications seeking certain typical “first day” orders, including an order to have these cases jointly administered.

2. The Debtors continue in possession of their properties and are operating and maintaining their businesses as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

3. On June 10, 2004, the United States Trustee for the District of Maine appointed the Official Committee of Unsecured Creditors (the “Committee”) pursuant to section 1102(a) of the Bankruptcy Code. No request has been made for the appointment of a trustee or examiner in these cases.

4. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory predicates for the relief requested herein are section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3001 and 3007, and D. Me. LBR 3007-1.

## **BAR DATE AND PROOFS OF CLAIM**

5. On June 4, 2004, this Court entered an order appointing The Trumbull Group, L.L.C. ("Trumbull") as claims and noticing agent in these chapter 11 cases. Trumbull is authorized to maintain (i) all proofs of claim filed against the Debtors and (ii) the official claims register (the "Claims Register") by docketing all proofs of claim in a claims database containing, inter alia, information regarding the name and address of each claimant, the date the proof of claim was received by Trumbull, the claim number assigned to the proof of claim, and the asserted amount and classification of the claim.

6. On September 1, 2004, the Court entered an order (the "Bar Date Order") (i) establishing October 12, 2004. (the "General Bar Date") as the final date and time for all persons and entities, other than governmental entities, holding or asserting a claim (as defined in section 101(5) of the Bankruptcy Code) against any of the Debtors to file proofs of claim in these chapter 11 cases and (ii) establishing November 30, 2004 (the "Governmental Bar Date"; and together with the General Bar Date, the "Bar Dates") as the final date and time for all governmental entities holding or asserting a claim (as defined in section 101(5) of the Bankruptcy Code) against any of the Debtors to file proofs of claim in these chapter 11 cases, and (iii) approving the form and manner of notice of the Bar Dates.

7. Pursuant to the Bar Date Order, on or about September 3, 2004, Trumbull sent actual notice of the Bar Date (the "Bar Date Notice") to (i) the Office of the United States Trustee for the District of Maine; (ii) counsel to the Committee and the members thereto; (iii) counsel to the Agent for the Debtors' pre-petition secured lenders; (iv) the administrative agents to the Debtors' prepetition credit facilities; (v) the indenture trustees and their counsel; (vi) the prepetition senior secured lenders and their respective counsel; (vii) the prepetition junior

secured lenders and their respective counsel; (viii) all entities who have filed a notice of appearance or request for service of papers pursuant to Bankruptcy Rule 2002; (ix) all persons or entities listed in the Debtors' schedules; (x) all known parties to executory contracts or unexpired leases with the Debtors; (xi) all known holders of equity securities in the Debtors as of the Petition Date; and (xii) all of the Debtors' employees. In addition, the Debtors published a shortened version of the Bar Date Notice (the "Publication Notice") in the national edition of The Wall Street Journal and the national editions of the New York Times and USA Today on or about September 9, 2004.

8. To date, approximately 1,103 proofs of claim have been filed in these chapter 11 cases.

9. **CLAIMANTS ARE ADVISED TO REVIEW EACH PAGE OF EACH EXHIBIT ATTACHED HERETO, AS THEIR CLAIM(S) MAY BE SUBJECT TO MULTIPLE OBJECTIONS AS DESCRIBED HEREIN.**

#### **RELIEF REQUESTED**

10. By this Fourth Objection, the Debtors seek entry of an order, pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3001 and 3007, and D. Me. LBR 3007-1, granting the following relief with respect to the Disputed Claims:

(i) disallowing in full and expunging the Disputed Claim identified on Exhibit A hereto as a claim filed after the applicable Bar Date (the "Late Filed Claim");

(ii) disallowing in full and expunging each of the Disputed Claims identified in Exhibit B attached hereto as claims that have been amended and superseded by another claim subsequently filed against the Debtors (the "Amended Claims");



(iii) disallowing in full and expunging each of the Disputed Claims identified on Exhibit C hereto as filed claims representing a duplicate claim or a claim for the same obligation already represented by another filed claim (the “Duplicate Claims”);

(iv) disallowing in full or reducing each of the Disputed Claims identified on Exhibits D and E hereto as claims that do not represent liabilities owed by the Debtors or that overstate the amount of any debt or obligation possibly owed by the Debtors;

(v) reclassifying each of the Disputed Claims identified on Exhibit F (the “Claims to be Reclassified”) to their proper priority status as general unsecured nonpriority claims.

(vi) disallowing the Georgia Claim, as defined herein, to the extent the Georgia Claim seeks to recover pre-petition amounts purportedly owed by the Debtors, because with respect to such amounts, the Georgia Claim is a Late Filed Claim as it was filed well after the Governmental Bar Date.

**I. Request to Disallow Claim Filed After the Applicable Bar Date**

11. The Late Filed Claim included on Exhibit A was filed after the General Bar Date, and should therefore be disallowed pursuant to section 502(b)(9) of the Bankruptcy Code.

12. Section 502(b)(9) of the Bankruptcy Code provides that a claim shall not be allowed if “proof of such claim is not timely filed, except to the extent tardily filed as permitted under paragraph (1), (2), or (3) of section 726(a) of this title or under the Federal Rules of Bankruptcy Procedure. . . .” Courts interpreting section 502(b)(9) have held that a creditor who fails to file a timely claim may not file a late claim and participate in distribution from the estate. Institut Pasteur v. Cambridge Biotech Corp. (In re Cambridge Biotech Corp.), 186 B.R. 9,

15 (Bankr. D. Mass. 1995) (citations omitted); In re Lee Way Holding Co., 178 B.R. 976, 985 (Bankr. S.D. Ohio 1995).

13. The Debtors believe that the Disputed Claim listed in Exhibit A: (i) arose prior to the Petition Date; (ii) was subject to the requirement that proofs of claim be filed no later than the General Bar Date (as well as in accordance with the other provisions of the Bar Date Order); and (iii) was nonetheless filed after the General Bar Date, as indicated by the date identified in the column labeled “Date Filed” in Exhibit A. Accordingly, the Disputed Claim listed in Exhibit A is untimely and should be disallowed in its entirety pursuant to section 502(b)(9) of the Bankruptcy Code. Furthermore, the Debtors expressly reserve the right to object to these Disputed Claims on any other ground in the event this Fourth Objection is overruled.

## **II. Request to Disallow Amended Claims**

14. The Amended Claims included on Exhibit B under the column heading “Amended Claim to be Expunged” are those Disputed Claims that were amended and therefore superseded by a subsequent claim filed by or on behalf of the same claimants that should be disallowed in their entirety and expunged. The additional claims set forth under the column heading “Remaining Claim” on Exhibit B (the “Remaining Claims”) are claims that were subsequently filed in respect of the same liabilities as the Amended Claims. The Remaining Claims have thus amended and superseded the Amended Claims. By filing the Remaining Claims, the claimants liquidated, reduced or otherwise modified the liability originally identified in the Amended Claims.

15. The Remaining Claims will remain on the Claims Register as outstanding liabilities, subject to the Debtors’ right to object on any grounds that bankruptcy or

nonbankruptcy law permits or until withdrawn by the claimants or disallowed by the Court. See, e.g., 11 U.S.C. § 502(a).<sup>2</sup> By this Fourth Objection, the Debtors seek to disallow the Amended Claims and thereby (i) prevent the claimants from obtaining a double recovery on account of any single obligation and (ii) limit the claimants to a single claim for those amounts currently asserted by the claimant. This relief is necessary to prevent the allowance of claims, which by their nature, have been superseded and yet remain on the Claims Register. Moreover, the elimination of the Amended Claims is consistent with the apparent intent of the claimants in filing the Remaining Claims. Finally, the claimants will suffer no prejudice because the Remaining Claims will be unaffected by the relief sought in this Fourth Objection, and the claimants' rights to assert the Remaining Claims against the Debtors' estates will be preserved, subject to the Debtors' ongoing rights to object to the Remaining Claims on any other applicable grounds.

16. For these reasons, the Debtors object to the allowance of each of the Amended Claims and request that such Amended Claims be disallowed in their entirety and expunged.

### **III. Request to Disallow Duplicate Claims**

17. The Duplicate Claims included on Exhibit C hereto are those Disputed Claims that are duplicates of other claims filed by or on behalf of the same claimant.

18. With respect to the Duplicate Claims listed on Exhibit C, it appears that the claimant erroneously filed the same proof of claim against the same Debtor for the same

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<sup>2</sup> Certain Remaining Claims may be expunged on other exhibits including Exhibit D to this Objection in connection with Disputed Claims to be reduced and allowed to be expunged.

amount or liability more than once, thereby requiring the Debtors to object to the Disputed Claim that appears to be duplicative. The Debtors should not be required to pay a claimant twice on the same obligation or debt. Moreover, elimination of duplicate claims will enable the Claims Register to more accurately reflect the claims asserted against the Debtors.

19. The Debtors object to the allowance of each of the Duplicate Claims included on Exhibit C and request that such Duplicate Claims under the column heading “Duplicate Claim to be Expunged” be disallowed in their entirety and expunged. If the Debtors’ objection to the Duplicate Claims is sustained, the claims listed under the column heading “Surviving Claim” will remain on the Claims Register (“Surviving Claim”), subject to the Debtors’ right to object on any other grounds that bankruptcy or nonbankruptcy law permits or until withdrawn by the claimants or disallowed by the Court. See, e.g., 11 U.S.C. § 502(a). Therefore, by this Fourth Objection, the Debtors seek to disallow the Duplicate Claims and thereby (i) prevent the claimants from obtaining a double recovery on account of any single obligation and (ii) limit the claimants to a single claim for those amounts currently asserted by the claimant. This relief is necessary to prevent the allowance of claims, which by their nature, have been duplicated and yet remain on the Claims Register. The claimants’ rights to assert the Surviving Claims against the Debtors’ estates will be preserved, subject to the Debtors’ ongoing rights to object to the Surviving Claims on any other applicable grounds, including other grounds set forth in this Fourth Objection.

**IV. Request to Disallow or Reduce Claims Not Reflected in the Debtors’ Books and Records or Claims for which the Debtors are not Otherwise Liable**

20. The Disputed Claims listed in Exhibits D and E hereto are either not identifiable or otherwise cognizable based upon a review of the Debtors’ books and records,

including the Debtors' Schedules, filed with the Court on August 16, 2004, or exceed the liabilities reflected in the Debtor's books and records, or are claims for which the Debtors believe they otherwise have no liability. Accordingly, the Debtors hereby object to the Disputed Claims listed in Exhibits D and E on the basis that such Disputed Claims either (i) overstate the amount of any debt that may possibly be owed by the Debtors or (ii) do not represent liabilities owed by the Debtors.

21. Pursuant to section 101 of the Bankruptcy Code, a creditor holds a claim against a bankruptcy estate only to the extent that it has a "right to payment" for the asserted liability. See 11 U.S.C. §§ 101(5) and 101(10). By contrast, there is no right to payment – and therefore no claim – to the extent that the asserted liability is not due and owing by a debtor. The Debtors believe, based on a review of their books and records or upon review of the claims in the underlying administrative or judicial proceedings, as applicable, that the claimants included on Exhibits D and E either have no right to payment on account of their Disputed Claims, or have a right to payment that is significantly less than the amount of their Disputed Claim. Accordingly, such Disputed Claims should be disallowed or reduced as set forth in Exhibits D and E below.

**(i) Disputed Amount Claim**

22. Upon review of their books and records, the Debtors have concluded that the Disputed Claim included on Exhibit D is inconsistent with the amounts reflected as owing, if any, according to the Debtors' books and records (the "Disputed Amount Claim"). The resolution of the Disputed Amount Claim, which now comports with the Debtors' books and records, is reflected on Exhibit D. For these reasons and for the reasons set forth in Exhibit D, the Debtors request that the Disputed Amount Claim be reduced and allowed in the amount set forth under the column heading "Modified Claim Amount," as set forth on Exhibit D.

23. If the Debtors' objection to the Disputed Amount Claim is sustained, the Disputed Amount Claim will remain on the Claims Register in the "Modified Claim Amount," as reflected on Exhibit D.

**(ii) No Liability Claims**

24. The Disputed Claims included on Exhibit E are those Claims for which the Debtors are not liable (collectively, the "No Liability Claims"). With respect to certain of the No Liability Claims, after a review of the Debtors' books and records, the Debtors have determined they owe no obligations to those claimants asserting such No Liability Claims. Each such No Liability Claim should be expunged in its entirety because such Disputed Claims assert liability purportedly owed by the Debtors for which according to the Debtors books and records, any liability owed, has been previously satisfied.

25. For these reasons, the Debtors object to the allowance of each of the No Liability Claims and request that such No Liability Claims be disallowed in their entirety and expunged.

**VI. Request to Reclassify the Claims to be Reclassified**

26. Upon review of their books and records, the Debtors have determined that the Disputed Claims included on Exhibit F improperly assert that the underlying liabilities are entitled to priority status (the "Claims to be Reclassified"). Accordingly, the Debtors seek to reclassify the Claims to be Reclassified as indicated under the "Modified Priority Claim Status" column on Exhibit F to their proper classification as general unsecured nonpriority claims.

27. Such reclassification of the Claims to be Reclassified to general unsecured nonpriority claims comports with the classification of claims as set forth in the Debtors' First Amended Joint Chapter 11 Plan.

28. If the Debtors' objection to the Claims to be Reclassified is sustained, the Claims to be Reclassified will remain on the Claims Register in the "Modified Priority Claim Status," as reflected on Exhibit F.

29. For these reasons, the Debtors object to the allowance of each of the Claims to be Reclassified and request that such Claims to be Reclassified be reclassified to the "Modified Priority Claim Status," as reflected on Exhibit F.

#### **VII. Request to Reduce the Georgia Claim**

30. The Debtors believe that Claim No. 1097, filed by the Georgia Department of Revenue (the "Georgia Claim") should be disallowed to the extent it seeks to recover alleged pre-petition liabilities of the Debtors. Specifically, the Georgia Claim seeks to recover, among other things, \$69,770 in pre-petition liabilities which are purportedly owed by the Debtors. However, the Georgia Claim was filed on March 7, 2005, nearly three months after the Governmental Bar Date. Accordingly, and for the reasons discussed above with respect to the Late Filed Claim, to the extent the Georgia Claim seeks to recover for purported pre-petition liabilities of the Debtors, it should be disallowed as a Late Filed Claim.

31. The remaining amounts requested in the Georgia Claim relate to post-petition liabilities purportedly owed by the Debtors, and the Debtors expressly reserve the right to object to such amounts on any other grounds in the future, including, without limitation, any grounds set forth in this Fourth Objection. This Fourth Objection is not an admission on behalf of the Debtors as to the classification or validity of any part of the Georgia Claim as an administrative expense.

#### **APPLICABLE AUTHORITY**

32. Section 502(b) of the Bankruptcy Code provides in pertinent part that:

the court, after notice and a hearing, shall determine the amount of [a] claim in lawful currency of the United States as of the date of the filing of the petition, and shall allow such claim in such amount, except to the extent that . . . such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law for a reason other than because such claim is contingent or unmatured.

11 U.S. C. § 502(b)(1).

33. Additionally, Bankruptcy Rule 3001 provides in pertinent part that:

When a claim, or an interest in property of the debtor securing the claim, is based on a writing, the original or a duplicate shall be filed with the proof of claim. If the writing has been lost or destroyed, a statement of the circumstances of the loss or destruction shall be filed with the claim.

Fed. R. Bankr. P. 3001(c)

34. Pursuant to Bankruptcy Code section 502(b)(1), Bankruptcy Rules 3001 and 3007, and D. Me. LBR 3007-1 the Court should (i) disallow and expunge the Late Filed Claim; (ii) disallow and expunge each Amended Claim; (iii) disallow and expunge each Duplicate Claim; (iv) reduce and allow or disallow and expunge each Claim not reflected on the Debtors' books and records (v) reclassify to the correct priority status each Claim to be Reclassified; and (vii) disallow and expunge the Georgia Claim.

### **RESPONSES TO OBJECTIONS**

35. Filing and Service of Responses. To contest the Fourth Objection, a Claimant must file and serve a written response to the Fourth Objection (a "Response") so that it is actually received by the Clerk of the Bankruptcy Court by no later than 4 p.m. Eastern Time on April 18, 2005. Claimants should read the proposed Order and the exhibits attached to this Fourth Objection carefully. A Response must address each ground upon which the Debtors object to a particular Claim. A hearing to consider the Debtors' Fourth Objection shall be held



on April 28, 2005 at 10:30 a.m. Eastern Time, before the Honorable James B. Haines, Jr., United States Bankruptcy Judge, at the United States Bankruptcy Court for the District of Maine, 537 Congress Street, 2<sup>nd</sup> Floor, Portland, Maine 04101 (the “Hearing”).

36. Every Response shall be filed and served upon the following entities at the following addresses: (a) Office of the Clerk of the United States Bankruptcy Court; (b) Sidley Austin Brown and Wood LLP, Attn: Guy S. Neal, Esq., 787 Seventh Avenue, New York, New York 10019; (c) Sidley Austin Brown & Wood LLP, Attn: Paul S. Caruso, Esq., Bank One Plaza 10 South Dearborn Street Chicago, Illinois 60603; (d) Bernstein, Shur, Sawyer & Nelson, Attn: Robert J. Keach, Esq., 100 Middle Street, P.O. Box 9729, Portland, Maine 04104; and (e) Akin Gump Strauss Hauer & Feld, LLP, Attn: Philip C. Dublin, Esq., 590 Madison Avenue, New York, New York 10022.

37. Content of Responses: Every Response to the Fourth Objection must contain, at a minimum, the following:

- (a) a caption setting forth the name of the Bankruptcy Court, the above-referenced case number and the title of the Fourth Objection to which the Response is directed; the name of the claimant and description of the basis for the amount of the Claim;
- (b) a concise statement setting forth the reasons why a particular claim should not be reclassified, reduced, or disallowed for the reasons set forth in the Fourth Objection, including, but not limited to, the specific factual and legal bases upon which the claimant will rely in opposing the Fourth Objection at the Hearing;
- (c) all documentation or other evidence of the claim in question, to the extent not already included with the claimant’s proof of claim, upon which the claimant will rely in opposing the Fourth Objection at the Hearing;

- (d) the name, address, telephone number, and fax number of the person(s) (which may be the claimant or a legal representative thereof) possessing ultimate authority to reconcile, settle, or otherwise resolve the claim on behalf of the claimant; and
- (e) the name, address, telephone number, and fax number of the person(s) (which may be the claimant or a legal representative thereof) to whom the Debtors should serve any reply to the Response.

38. Timely Response Required. If a Claimant fails to file and serve a timely Response, then without further notice to the claimant or a hearing, the Debtors will present to the Court an order disallowing or modifying the Claims indicated herein.

39. Service Address: If a Response contains an address for the Claimant different from that stated on the Claim, the address in the Response shall constitute the service address for future service of papers upon the Claimant with respect to the Fourth Objection unless or until counsel for the Debtors receive written notice from the Claimant or the Claimant's counsel of a changed service address.

### **RESERVATION OF RIGHTS**

40. The Debtors expressly reserve the right to amend, modify or supplement this Fourth Objection and to file additional objections to any proofs of claim filed in these chapter 11 cases including, without limitation, objections as to the liability, amount or priority of any claims listed in Exhibits A through F hereto or any claim specifically identified in this Fourth Objection. Should one or more of the grounds for this Fourth Objection be dismissed or overruled, the Debtors reserve the right to object to any Disputed Claims listed in Exhibits A through F or any claim specifically identified in this Fourth Objection on any other ground.

### **NO PRIOR REQUEST**

41. No prior request for the relief sought herein has been made by the Debtors to this or any other Court.

### **NOTICE**

42. Notice of this Fourth Objection has been given to (i) the Office of the United States Trustee for the District of Maine, (ii) counsel for the Committee, (iii) each of the parties on the All Notices List in accordance with (and as defined in) the Order Establishing Case Management Procedures and Hearing Schedule dated July 9, 2004, and (iv) each of the claimants identified in Exhibits A through F and their counsel, if known. In light of the nature of the relief requested herein, the Debtors submit that no further notice is necessary.

WHEREFORE, the Debtors respectfully request that this Court enter an order, substantially in the form attached hereto as Exhibit H, granting this Fourth Objection in all respects and granting such other and further relief as the Court deems just and proper.

Dated: Portland, Maine  
March 29, 2005

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-and-

BERNSTEIN, SHUR, SAWYER &  
NELSON

By: /s/ Robert J. Keach  
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Attorneys for Debtors and Debtors  
In Possession

**EXHIBIT A**

(attached hereto)

Late Filed Claims to be Expunged  
Exhibit A - Fourth Omnibus Objection

Creditor Name and Address	Debtor ID	Case Number	Claim Number	Date Claim Filed	Claim Amount*	Basis for Objection
6544579 IKON OFFICE SOLUTIONS ELIZABETH DANIEL, BANKRUPTCY SPEC. ACCTS. REC. CENTER/BANKRUPTCY TEAM 5400 BOWMAN ROAD MACON, GA 31210	MULTIPLE	UNKNOWN	1066	12/16/04	\$ 2,410.89	Late filed claim.
						\$ 2,410.89

- End of Late Filed Claims Exhibit -

\*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.  
\*\*Claimant should read each Exhibit carefully as claim may be contained on more than one Exhibit.

**EXHIBIT B**

(attached hereto)

Amended Claims to Be Expunged  
Exhibit B - Fourth Omnibus Objection

Creditor Name and Address	Debtor ID	Remaining Claim			Amended Claim to be Expunged			Basis for Objection
		Case Number	Claim Number	Date Filed	Claim Amount*	Case Number	Claim Number	
6465723 DEPARTMENT OF THE TREASURY DIANE CLAZIER, BANKRUPTCY SPECIALIST INTERNAL REVENUE SERVICE 68 SWALL STREET ROOM 311-INSOLVENCY GROUP 2 AUGUSTA, ME 04330-6582	DTS MANAGEMENT, LLC  GOLDEN SKY SYSTEMS, INC.	04-20884	1098	3/9/05	\$ 27,114.87	04-20884	954	Amended Claim.
		04-20882	1099	3/9/05	10,162.62	04-20882	1054	Amended Claim.
6509844 INDIANA DEPARTMENT OF REVENUE CAROL LUSHELL, TAX ANALYST BANKRUPTCY SECTION ROOM N-203 100 NORTH SENATE AVENUE INDIANAPOLIS, IN 46204	PEGASUS SATELLITE TELEVISION, INC.	04-20878	1091**	3/7/05	14,976,893.38	04-20878	906	Amended Claim.
6552594 or 6530232 JOHNSON COUNTY BOARD OF COMMISSIONERS ROGER L. TARBUTTON, ASST. COUNTY CLERK JOHNSON COUNTY LEGAL DEPARTMENT JOHNSON COUNTY ADMINISTRATION BLDG. 111 S. CHERRY ST., SUITE 3200 OLATHE, KS 66061-3441	PEGASUS SATELLITE TELEVISION, INC.	04-20878	1090	3/2/05	21,071.99	04-20878	1019	Amended Claim.
6269265 MARION COUNTY TAX COLLECTOR REX WEISNER, TAX OFFICE SUP. P.O. BOX 2511 SALEM, OR 97308-2511	GOLDEN SKY SYSTEMS, INC.	04-20882	1100**	2/28/05	78.63	04-20882	150	Amended Claim.
6551752 MCCOLLOCH CAD ATTN: LINEBARGER GOGGAN BLAIR & SAMPSON, LLP DIANE W. SANDERS 1949 SOUTH IH 35 (78741) P.O. BOX 17428 AUSTIN, TX 78760-7428	PEGASUS SATELLITE TELEVISION, INC.	04-20878	1085	2/22/05	2,085.11	04-20878	184	Amended Claim.
6551751 NORMANTEE ISD ATTN: LINEBARGER GOGGAN BLAIR & SAMPSON, LLP DIANE W. SANDERS 1949 SOUTH IH 35 (78741) P.O. BOX 17428 AUSTIN, TX 78760-7428	PEGASUS SATELLITE TELEVISION, INC.	04-20878	1084	2/22/05	327.47	04-20878	185	Amended Claim.
6551753 REFUGIO COUNTY ATTN: LINEBARGER GOGGAN BLAIR & SAMPSON, LLP DIANE W. SANDERS 1949 SOUTH IH 35 (78741) P.O. BOX 17428 AUSTIN, TX 78760-7428	PEGASUS SATELLITE TELEVISION, INC.	04-20878	1086	2/22/05	642.89	04-20878	183	Amended Claim.
6465960 RF MEDIA ASSOCIATES NOCIL APPLETON, WEINBERGER & WREN, P.C MYLES R. WREN, ESQUIRE 415 WYOMING AVENUE SCRANTON, PA 18503	PEGASUS SATELLITE TELEVISION, INC., JOINT CASE	MULTIPLE	1094	2/28/05	185,482.00	04-20867	1079	Amended Claim.
TRAVIS, COUNTY OF, ET AL NELDA WELLS SPEARS DAVID ESCAMILLA, COUNTY ATTORNEY P.O. BOX 1748 AUSTIN, TX 78767	PEGASUS SATELLITE TELEVISION, INC.	04-20878	1093	2/28/05	1,049.94	04-20878	796	Amended Claim.

\*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties, and/or fees.  
\*\*Claimant should read each Exhibit carefully as claim may be contained on more than one Exhibit.



Amended Claims to Be Expunged  
Exhibit B - Fourth Omnibus Objection

Creditor Name and Address	Debtor ID	Remaining Claim			Amended Claim to be Expunged			Basis for Objection		
		Case Number	Claim Number	Date Filed	Claim Amount*	Case Number	Claim Number		Date Filed	Claim Amount*
6520895 VICTORIA COUNTY ATTN: LINEBARGER GOGGAN BLAIR & SAMPSON, LLP DIANE W. SANDERS 1949 SOUTH IH 35 (78741) P.O. BOX 17428 AUSTIN, TX 78760-7428	PEGASUS SATELLITE TELEVISION, INC.	04-20878	1087	2/22/05	104.52	04-20878	935	10/21/04	7,828.16	Amended Claim.
6276483 YOAKUM ISD ATTN: LINEBARGER GOGGAN BLAIR & SAMPSON, LLP DIANE W. SANDERS 1949 SOUTH IH 35 (78741) P.O. BOX 17428 AUSTIN, TX 78760-7428	PEGASUS SATELLITE TELEVISION, INC.	04-20878	1088	2/22/05	1,200.77	04-20878	182	9/3/04	1,174.37	Amended Claim.
			12		\$ 15,226,214.19		12		\$ 15,615,279.20	

- End of Amended Claims Exhibit -

\*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.  
\*\*Claimant should read each Exhibit carefully as claim may be contained on more than one Exhibit.

**EXHIBIT C**

(attached hereto)

Duplicate Claims to Be Expunged  
Exhibit C - Fourth Omnibus Objection

Surviving Claim						Duplicate Claim to Be Expunged				
Creditor Name and Address	Debtor ID	Case Number	Claim Number	Date Claim Filed	Claim Amount*	Case Number	Claim Number	Date Claim Filed	Claim Amount*	Basis for Objection
6269265 MARION COUNTY TAX COLLECTOR REX WEISNER, TAX OFFICE SUP. P.O. BOX 2511 SALEM, OR 97308-2511	GOLDEN SKY SYSTEMS, INC.	04-20882	1100**	2/28/05	\$ 78.63	04-20882	1080	2/28/05	\$ 78.63	Duplicate claim.
6117234 WARREN CO. TAX COMMISSIONER P.O. BOX 189 WARRENTON, GA 30828-0189	PEGASUS SATELLITE TELEVISION, INC.	04-20878	1103	3/14/05	259.36	04-20878	1102	3/14/05	259.36	Duplicate claim.
					\$ 337.99	2			\$ 337.99	

- End of Duplicate Claims Exhibit -

\*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.  
\*\*Claimant should read each Exhibit carefully as claim may be contained on more than one Exhibit.

**EXHIBIT D**

(attached hereto)

Disputed Amount Claims to be Reduced and Allowed  
Exhibit D - Fourth Omnibus Objection

Creditor Name and Address	Debtor ID	Case Number	Claim Number	Claim Amount*	Claim Status	Modified Claim Amount*	Modified Priority Claim Status	Basis for Objection
6509844 INDIANA DEPARTMENT OF REVENUE CAROL LUSHELL, TAX ANALYST BANKRUPTCY SECTION ROOM N-203 100 NORTH SENATE AVENUE INDIANAPOLIS, IN 46204	PEGASUS SATELLITE TELEVISION, INC.	04-20878	1091**	\$ 138,357.57 13,008,539.81 1,800,000.00	SECURED PRIORITY UNSECURED	\$ 150,000.00	PRIORITY	The Debtor's books and records reflect the Modified Claim Amount.
		1	\$	14,976,893.38				
			\$	150,000.00				

- End of Disputed Amount Exhibit -

\*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.  
\*\*Claimant should read each Exhibit carefully as claim may be contained on more than one Exhibit.

**EXHIBIT E**

(attached hereto)

No Liability Claims to be Expunged  
Exhibit E - Fourth Omnibus Objection

Creditor Name and Address	Debtor ID	Case Number	Claim Number	Date Claim Filed	Claim Amount*	Claim Priority Status	Basis for Objection
6447490 ANDERSON, COUNTY OF ATTN: MCCREARY, VESELKA, BRAGG & ALLEN, P.C MICHAEL REED 5929 BALCONES DRIVE SUITE 200 P.O. BOX 26990 AUSTIN, TX 78755	PEGASUS SATELLITE TELEVISION, INC.	04-20878	443	10/5/04	\$ 5,440.31	SECURED	Per the Debtor's books and records, there is no liability associated with this claimant.
6118975 BALDWIN COUNTY JAMES P. NIX, JR. REVENUE COMMISSIONER PO BOX 1549 BAY MINETTE, AL 36507	PEGASUS SATELLITE TELEVISION, INC.	UNKNOWN	1034	1/3/05	5,116.10	PRIORITY	Per the Debtor's books and records, there is no liability associated with this claimant.
6118862 BINGHAM CO. TAX COLLECTOR CAROL BATTISON, DEP. 501 N. MAPLE #210 BLACKFOOT, ID 83221-1700	UNKNOWN	UNKNOWN	967	11/15/04	8,225.01	PRIORITY	Per the Debtor's books and records, there is no liability associated with this claimant.
6447494 CALLAHAN, COUNTY OF ATTN: MCCREARY, VESELKA, BRAGG & ALLEN, P.C. MICHAEL REED 5929 BALCONES DRIVE SUITE 200 P.O. BOX 26990 AUSTIN, TX 78755	PEGASUS SATELLITE TELEVISION, INC.	04-20878	447	10/5/04	4,064.02	SECURED	Per the Debtor's books and records, there is no liability associated with this claimant.
6199293 CITY OF DELEON ATTN: MCCREARY, VESELKA, BRAGG & ALLEN, P.C MICHAEL REED 5929 BALCONES DRIVE SUITE 200 P.O. BOX 26990 AUSTIN, TX 78755	PEGASUS SATELLITE TELEVISION, INC.	04-20878	83	8/2/04	259.48	SECURED	Per the Debtor's books and records, there is no liability associated with this claimant.
6465724 COLLIN COUNTY TAX CAY MCCALL ISAACCS CORDON & ROBERTS DAVID MCCALL 777 EAST 15TH STREET PLANO, TX 75074	PEGASUS SATELLITE TELEVISION, INC.	04-20878	584	10/11/04	16,577.64	SECURED	Per the Debtor's books and records, there is no liability associated with this claimant.
6447498 CROCKETT, COUNTY OF ATTN: MCCREARY, VESELKA, BRAGG & ALLEN, P.C MICHAEL REED 5929 BALCONES DRIVE SUITE 200 P.O. BOX 26990 AUSTIN, TX 78755	PEGASUS SATELLITE TELEVISION, INC.	04-20878	449	10/5/04	144.46	SECURED	Per the Debtor's books and records, there is no liability associated with this claimant.
6118546 DALLAS COUNTY TAX COLLECTOR ATTN: TAMMY P.O. BOX 987 SELMA, AL 36702-0987	PEGASUS SATELLITE TELEVISION, INC.	04-20878	101	8/19/04	1,667.26	PRIORITY	Per the Debtor's books and records, there is no liability associated with this claimant.
6118476 DARLINGTON COUNTY TREASURER MAF HELEN CANNON, SR TAX CLERK 1 PUBLIC SQUARE ROOM 203 DARLINGTON, SC 29532-3296	UNKNOWN	UNKNOWN	1029	12/13/04	7,774.43	SECURED	Per the Debtor's books and records, there is no liability associated with this claimant.

\*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.  
\*\*Claimant should read each Exhibit carefully as claim may be contained on more than one Exhibit.

**No Liability Claims to be Expunged  
Exhibit E - Fourth Omnibus Objection**

Creditor Name and Address	Debtor ID	Case Number	Claim Number	Date Claim Filed	Claim Amount*	Claim Priority Status	Basis for Objection
6447493 DENTON, COUNTY OF ATTN: MCCREARY, VESELKA, BRAGG & ALLEN, P.C. MICHAEL REED 5929 BALCONES DRIVE SUITE 200 P.O. BOX 26990 AUSTIN, TX 78755	PEGASUS SATELLITE TELEVISION, INC.	04-20878	450	10/5/04	760.15	SECURED	Per the Debtor's books and records, there is no liability associated with this claimant.
6447502 EASTLAND, COUNTY OF, ET AL. ATTN: MCCREARY, VESELKA, BRAGG & ALLEN, P.C. MICHAEL REED 5929 BALCONES DRIVE SUITE 200 P.O. BOX 26990 AUSTIN, TX 78755	PEGASUS SATELLITE TELEVISION, INC.	04-20878	451	10/5/04	390.66	SECURED	Per the Debtor's books and records, there is no liability associated with this claimant.
6447491 ELGIN INDEPENDENT SCHOOL DISTRICT ET AL. ATTN: MCCREARY, VESELKA, BRAGG & ALLEN, P.C. MICHAEL REED 5929 BALCONES DRIVE SUITE 200 P.O. BOX 26990 AUSTIN, TX 78755	PEGASUS SATELLITE TELEVISION, INC.	04-20878	444	10/5/04	2,263.78	SECURED	Per the Debtor's books and records, there is no liability associated with this claimant.
6198299 ELUS COUNTY LINEBARGER GOGGAN BLAIR & SAMPSON, LLP ELIZABETH WELLS 2323 BRYAN STREET SUITE 1600 DALLAS, TX 75201	PEGASUS SATELLITE COMMUNICATIONS, INC.	04-20889	56	7/26/04	14,328.40	SECURED	Per the Debtor's books and records, there is no liability associated with this claimant.
6447507 HARRISON, COUNTY OF, ET AL. ATTN: MCCREARY, VESELKA, BRAGG & ALLEN, P.C. MICHAEL REED 5929 BALCONES DRIVE SUITE 200 P.O. BOX 26990 AUSTIN, TX 78755	PEGASUS SATELLITE TELEVISION, INC.	04-20878	453	10/5/04	2,114.60	SECURED	Per the Debtor's books and records, there is no liability associated with this claimant.
6447508 HAYS, COUNTY OF ATTN: MCCREARY, VESELKA, BRAGG & ALLEN, P.C. MICHAEL REED 5929 BALCONES DRIVE SUITE 200 P.O. BOX 26990 AUSTIN, TX 78755	PEGASUS SATELLITE TELEVISION, INC.	04-20878	454	10/5/04	25.70	SECURED	Per the Debtor's books and records, there is no liability associated with this claimant.
6447517 IRAWA-SHEFFIELD INDEPENDENT SCHOOL DIST. ATTN: MCCREARY, VESELKA, BRAGG & ALLEN, P.C. MICHAEL REED 5929 BALCONES DRIVE SUITE 200 P.O. BOX 26990 AUSTIN, TX 78755	PEGASUS SATELLITE TELEVISION, INC.	04-20878	461	10/5/04	152.46	SECURED	Per the Debtor's books and records, there is no liability associated with this claimant.
6119283 KOOTENAI COUNTY TREASURER JOHN A. CAFFERTY, SENIOR STAFF ATTY. C/O KOOTENAI COUNTY LEGAL SVCS. P. O. BOX 9000 COEUR D'ALENE, ID 83816-9000	PEGASUS SATELLITE TELEVISION, INC.	04-20878	52	7/26/04	5,017.40	SECURED	Per the Debtor's books and records, there is no liability associated with this claimant.

\*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.  
\*\*Claimant should read each Exhibit carefully as claim may be contained on more than one Exhibit.



**No Liability Claims to be Expunged  
Exhibit E - Fourth Omnibus Objection**

Creditor Name and Address	Debtor ID	Case Number	Claim Number	Date Claim Filed	Claim Amount*	Claim Priority Status	Basis for Objection
6447516 LYNN, COUNTY OF, ET AL. ATTN: MCCREARY, VESELKA, BRAGG & ALLEN, P.C. MICHAEL REED 5929 BALCONES DRIVE SUITE 200 P.O. BOX 26990 AUSTIN, TX 78755	PEGASUS SATELLITE TELEVISION, INC.	04-20878	460	10/5/04	1,169.76	SECURED	Per the Debtor's books and records, there is no liability associated with this claimant.
6530147 MASON CAD ATTN: LINEBARGER COGGAN BLAIR & SAMPSON, LLP DIANE W. SANDERS 1949 SOUTH IH 35 (78741) P.O. BOX 17428 AUSTIN, TX 78760-7428	PEGASUS SATELLITE TELEVISION, INC.	04-20878	1018	11/23/04	1,393.21	SECURED	Per the Debtor's books and records, there is no liability associated with this claimant.
6552601 NELSON SATELLITE LEON NELSON, PRESIDENT 1378 PRINCETON DR. TWIN FALLS, ID 83301	PEGASUS SATELLITE TELEVISION, INC., UNKNOWN CASE	UNKNOWN	1096	3/8/05	1,739.00	ADMINISTRATIVE	Per the Debtor's books and records, there is no liability associated with this claimant.
6552597 PENNSYLVANIA DEPARTMENT OF REVENUE MICHELLE B. JENKINS COMMONWEALTH OF PENNSYLVANIA BUREAU OF COMPLIANCE DEPT. 280946 HARRISBURG, PA 17128-0946	PEGASUS SATELLITE TELEVISION, INC., UNKNOWN CASE	UNKNOWN	1092	3/7/05	11,204.00	ADMINISTRATIVE	Per the Debtor's books and records, there is no liability associated with this claimant.
6447518 RUNNELS, COUNTY OF ATTN: MCCREARY, VESELKA, BRAGG & ALLEN, P.C. MICHAEL REED 5929 BALCONES DRIVE SUITE 200 P.O. BOX 26990 AUSTIN, TX 78755	PEGASUS SATELLITE TELEVISION, INC.	04-20878	462	10/5/04	1.10	SECURED	Per the Debtor's books and records, there is no liability associated with this claimant.
6447521 STEPHENS, COUNTY OF ATTN: MCCREARY, VESELKA, BRAGG & ALLEN, P.C. MICHAEL REED 5929 BALCONES DRIVE SUITE 200 P.O. BOX 26990 AUSTIN, TX 78755	PEGASUS SATELLITE TELEVISION, INC.	04-20878	463	10/5/04	1,689.29	SECURED	Per the Debtor's books and records, there is no liability associated with this claimant.
6199319 TARRANT COUNTY LINEBARGER COGGAN BLAIR & SAMPSON, LLP ELIZABETH WELER 2323 BRYAN STREET SUITE 1600 DALLAS, TX 75201	PEGASUS SATELLITE COMMUNICATIONS, INC.	04-20889	69	7/8/04	7,944.57	SECURED	Per the Debtor's books and records, there is no liability associated with this claimant.
6447522 TAYLOR, COUNTY OF, ET AL. ATTN: MCCREARY, VESELKA, BRAGG & ALLEN, P.C. MICHAEL REED 5929 BALCONES DRIVE SUITE 200 P.O. BOX 26990 AUSTIN, TX 78755	PEGASUS SATELLITE TELEVISION, INC.	04-20878	464	10/5/04	1,126.13	SECURED	Per the Debtor's books and records, there is no liability associated with this claimant.

\*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.  
\*\*Claimant should read each Exhibit carefully as claim may be contained on more than one Exhibit.

No Liability Claims to be Expunged  
Exhibit E - Fourth Omnibus Objection

Creditor Name and Address	Debtor ID	Case Number	Claim Number	Date Claim Filed	Claim Amount*	Claim Priority Status	Basis for Objection
6447523 TERRELL, COUNTY OF, ET AL. ATTN: MCCREARY, VESELKA, BRAGG & ALLEN, P.C MICHAEL REED 5929 BALCONES DRIVE SUITE 200 P.O. BOX 26990 AUSTIN, TX 78755	PEGASUS SATELLITE TELEVISION, INC.	04-20878	465	10/5/04	94.04	SECURED	Per the Debtor's books and records, there is no liability associated with this claimant.
						26	\$ 100,682.96

- End of No Liability Claims Exhibit -

\*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.  
\*\*Claimant should read each Exhibit carefully as claim may be contained on more than one Exhibit.

**EXHIBIT F**

(attached hereto)

# Claims to be Reclassified Exhibit F - Fourth Omnibus Objection

Creditor Name and Address	Debtor ID	Case Number	Claim Number	Claim Amount*	Claim Priority Status	Modified Priority Claim Status	Basis for Objection
6248572 CHISWICK CHRISTOPHER S. TOSCHES 33 UNION AVE SUDBURY, MA 01776	PEGASUS BROADCAST TELEVISION, INC.	04-20867	134	\$ 182.01	PRIORITY	UNSECURED	Per the Debtor's books and records, the claim should be classified as an unsecured claim.
6114340 RALPH D HOWELL 4190 PRYOR RD NE CLEVELAND, TN 37312	PEGASUS BROADCAST TELEVISION, INC.	04-20867	141	500.00	PRIORITY	UNSECURED	Per the Debtor's books and records, the claim should be classified as an unsecured claim.
6248667 SIGNS & DESIGNS JERRY URE 260 N. 30TH STREET BATTLE CREEK, MI 49015	PEGASUS SATELLITE TELEVISION, INC.	04-20878	748	1,290.00	PRIORITY	UNSECURED	Per the Debtor's books and records, the claim should be classified as an unsecured claim.
				\$ 1,972.01			

- End of Claims to be Reclassified Exhibit -

\*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.  
\*\*Claimant should read each Exhibit carefully as claim may be contained on more than one Exhibit.

**EXHIBIT G**

(attached hereto)

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MAINE

In re:

PEGASUS SATELLITE TELEVISION, INC.,

Debtors.

)  
) Chapter 11  
)  
) Case No. 04-20878  
)  
) (Jointly Administered)  
)

**DECLARATION OF JOSEPH W. POOLER, JR. IN SUPPORT OF THE DEBTORS'  
FOURTH OMNIBUS OBJECTION TO AND MOTION TO RECLASSIFY, REDUCE OR  
DISALLOW CERTAIN CLAIMS PURSUANT TO 11 U.S.C. § 502(b),  
BANKRUPTCY RULES 3001 AND 3007, AND D. ME. LBR 3007-1**

STATE OF PENNSYLVANIA     )  
  )     SS.  
COUNTY OF MONTGOMERY     )

JOSEPH W. POOLER, JR. declares as follows:

1. I am the Senior Vice President and Chief Financial Officer of Pegasus Satellite Television, Inc., the above-captioned debtors and debtors in possession (the "Debtors").<sup>1</sup> In this capacity, I am responsible for overseeing the claims reconciliation and objection process in these chapter 11 cases. I have read the Debtors' Fourth Omnibus Objection to and Motion to Reclassify, Reduce, or Disallow Certain Claims Pursuant to 11 U.S.C. §502(b), Bankruptcy Rules 3001 and 3007, and D. Me. LBR 3007-1 (the "Fourth Objection"),<sup>2</sup> and am directly, or by and through the Debtors' personnel and advisors, including, without limitation,

<sup>1</sup> The Debtors are: Argos Support Services Company, Bride Communications, Inc., B.T. Satellite, Inc., Carr Rural TV, Inc., DBS Tele-Venture, Inc., Digital Television Services of Indiana, LLC, DTS Management, LLC, Golden Sky DBS, Inc., Golden Sky Holdings, Inc., Golden Sky Systems, Inc., Henry County MRTV, Inc., HMW, Inc., Pegasus Broadcast Associates, L.P., Pegasus Broadcast Television, Inc., Pegasus Broadcast Towers, Inc., Pegasus Media & Communications, Inc., Pegasus Satellite Communications, Inc., Pegasus Satellite Television of Illinois, Inc., Pegasus Satellite Television, Inc., Portland Broadcasting, Inc., Primewatch, Inc., PST Holdings, Inc., South Plains DBS, L.P., Telecast of Florida, Inc., WDSI License Corp., WILF, Inc., WOLF License Corp., and WTLH License Corp.

<sup>2</sup> Capitalized terms used but not defined herein shall have the meaning ascribed to such terms in the Fourth Objection.

the Court-approved claims and noticing agent, The Trumbull Group L.L.C. (f/k/a Trumbull Services, L.L.C.) ("Trumbull"), familiar with the information contained therein and the exhibits attached thereto.

2. Considerable resources and time have been expended to ensure that there exists a high level of diligence in reviewing and reconciling the proofs of claim filed or pending against the Debtors in these chapter 11 cases. The claims are being carefully reviewed and analyzed in good faith with the assistance of the appropriate personnel, including Trumbull. These efforts resulted in the identification of certain objectionable claims that are the subject of the Fourth Objection.

3. Upon a thorough review of the proofs of claim filed in these chapter 11 cases and supporting documentation thereto, the Debtors have determined that the proofs of claim listed on Exhibits A through F to the Fourth Objection, as well as all proofs of claim specifically identified in the Fourth Objection, are not properly asserted against the Debtors pursuant to 11 U.S.C. § 502(b).

4. The Debtors have reviewed the proofs of claim filed in these chapter 11 cases together with any supporting documentation attached thereto and have determined that the claim listed in Exhibit A (the "Late Filed Claim") was filed *after* the General Bar Date established in connection with these chapter 11 cases, as indicated by the date identified in the column labeled "Date Filed" in Exhibit A, and was not a specific or proper amendment to a timely filed claim. Pursuant to the Bar Date Order, all holders of claims and interests were required to file a proof of claim with any supporting documentation no later than the applicable

Bar Date. The information contained in Exhibit A is true and correct to the best of my knowledge and belief.

5. The Debtors have reviewed the proofs of claim filed in these chapter 11 cases together with any supporting documentation attached thereto and have determined that the claims identified in Exhibit B of the Fourth Objection as "Amended Claims to be Expunged" represent the same or a portion of the liability asserted in each of the Remaining Claims identified under the column heading "Remaining Claim" on Exhibit B. The information contained in Exhibit B is true and correct to the best of my knowledge and belief.

6. The Debtors have reviewed the proofs of claim filed in these chapter 11 cases together with any supporting documentation attached thereto and have determined that the claims identified in Exhibit C of the Fourth Objection as "Duplicate Claim to be Expunged" represent a duplicate claim for the same obligation already represented by another claim filed against the same Debtor by the applicable claimant (the "Duplicate Claims"). The information contained in Exhibit C is true and correct to the best of my knowledge and belief.

7. The Debtors have reviewed the proofs of claim filed in these chapter 11 cases together with any supporting documentation attached thereto and have determined that the claim identified in Exhibit D of the Fourth Objection (the "Disputed Amount Claim") is inconsistent with the amount reflected as owing to the applicable claimant, according to the Debtors' books and records. The Disputed Amount Claim should be reduced and allowed in the amount set forth under the column heading "Modified Claim Amount," as indicated on Exhibit D. The information contained in Exhibit D is true and correct to the best of my knowledge and belief.

8. The Debtors have reviewed the proofs of claim filed in these chapter 11 cases together with any supporting documentation attached thereto and have determined that the



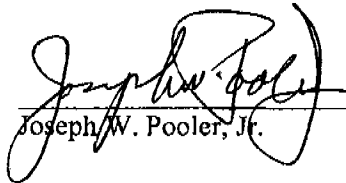
claims identified in Exhibit E of the Fourth Objection (the "No Liability Claims") are claims upon which the Debtors have determined they owe no obligations based upon a review of the Debtors' books and records or the merits of the underlying claims. The information contained in Exhibit E is true and correct to the best of my knowledge and belief.

9. The Debtors have reviewed the proofs of claim filed in these chapter 11 cases together with any supporting documentation attached thereto and have determined that the claims identified in Exhibit F of the Fourth Objection as "Claims to be Reclassified" represent claims that were improperly asserted as priority claims and that should be reclassified as general unsecured non-priority claims. The information contained in Exhibit F is true and correct to the best of my knowledge and belief.

10. The Debtors have reviewed the Georgia Claim, which asserts pre and post-petition tax claims against the Debtors, filed by the Georgia Department of Revenue, and have determined that with respect to pre-petition liabilities, the Georgia Claim should be disallowed as a late filed Claim. The information set forth in the Fourth Objection with respect to the Georgia Claim is true and correct to the best of my knowledge and belief.

12. I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: Bala Cynwyd, Pennsylvania  
March 29, 2005

  
\_\_\_\_\_  
Joseph W. Pooler, Jr.

**EXHIBIT H**

(Proposed Order)

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MAINE

In re:

PEGASUS SATELLITE TELEVISION, INC.,

Debtors.

)  
) Chapter 11  
)  
) Case No. 04-20878  
)  
) (Jointly Administered)  
)

**ORDER GRANTING THE DEBTORS' FOURTH OMNIBUS OBJECTION TO  
AND MOTION TO RECLASSIFY, REDUCE OR DISALLOW CERTAIN  
CLAIMS PURSUANT TO 11 U.S.C. § 502(b), BANKRUPTCY  
RULES 3001 AND 3007, AND D. ME. LBR 3007-1**

Upon consideration of the Debtors' Fourth Omnibus Objection to and Motion to Reclassify, Reduce or Disallow Certain Claims Pursuant to 11 U.S.C. § 502(b), Bankruptcy Rule 3001 and 3007, and D. Me. LBR 3007-1 (the "Fourth Objection"),<sup>1</sup> pursuant to which the Debtors requested the entry of an order reclassifying, reducing or disallowing the claims listed in Exhibits A through F to the Fourth Objection and one additional claim specifically identified in the Fourth Objection as set forth therein; and upon consideration of the Fourth Objection and all pleadings related thereto, including the statements of counsel made at the hearing thereon; and the Court finding that (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (b) this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), and (c) notice of the Fourth Objection was due and proper under the circumstances; and it appearing that the relief requested in the Fourth Objection is in the best interests of the Debtors, their estates and creditors; and good and sufficient cause appearing therefor; it is hereby

ORDERED, that the relief requested in the Fourth Objection is granted; and it is further

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<sup>1</sup> Capitalized terms used but not defined herein shall have the meaning ascribed to such terms in the Fourth Objection.

ORDERED, that the Late Filed Claim listed on Exhibit A to the Fourth Objection is hereby disallowed and expunged in its entirety; and it is further

ORDERED, that each of the Amended Claims listed on Exhibit B to the Fourth Objection is hereby disallowed and expunged in its entirety; and it is further

ORDERED, that each of the Duplicate Claims listed on Exhibit C to the Fourth Objection is hereby disallowed and expunged in its entirety; and it is further

ORDERED, that the Disputed Amount Claim as listed on Exhibit D to the Fourth Objection is reduced and allowed in the amount set forth under the column heading “Modified Claim Amount,” as set forth on Exhibit D; and it is further

ORDERED, that each No Liability Claim listed on Exhibit E to the Fourth Objection is hereby disallowed and expunged in its entirety; and it is further

ORDERED, that each Claim to be Reclassified listed on Exhibit F to the Fourth Objection is hereby Reclassified to the priority status set forth under the column heading “Modified Claim Priority Status,” as set forth on Exhibit F; and it is further

ORDERED, that the Georgia Claim, Claim No. 1097, is hereby disallowed to the extent it seeks to recover for pre-petition liabilities of the Debtors, and the Debtors reserve their rights to object to the remaining \$16,430 requested in the Georgia Claim which relates to alleged post petition liabilities of the Debtors on any grounds in the future; and it is further

ORDERED, that the Debtors and the Clerk of this Court are authorized to take all actions necessary or appropriate to give effect to this Order; and it is further

ORDERED, that this Court shall retain jurisdiction to hear and determine all matters arising from and related to the implementation of this Order.

Dated: Portland, Maine  
\_\_\_\_\_, 2005

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UNITED STATES BANKRUPTCY JUDGE