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Hearing Date:
April 28, 2005 at 10:30 a.m.
Response Deadline:
April 18, 2005 at 4:00 p.m.
PORTLAND

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MAINE

IN RE: §
§ Chapter 11
PEGASUS SATELLITE TELEVISION, INC., §
et al. § Case No. 04-20878
DEBTORS §
§
§ (Jointly Administered)

RESPONSE OF SECURED CREDITOR COLLIN COUNTY
TEXAS TAX ASSESSOR-COLLECTOR TO 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

TO THE HONORABLE JUDGE OF SAID COURT:

COMES NOW THE COLLIN COUNTY TEXAS TAX ASSESSOR-COLLECTOR,
Respondent herein, answering the Debtors' Fourth Omnibus Objection 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 hereinafter "the Objection," and would respectfully show the
Court as follows:

I.

Respondent is a taxing unit legally constituted and authorized to impose and collect ad
valorem property taxes on real and personal property located within its respective jurisdiction in
the state of Texas. As such, Respondent holds statutory tax liens on certain property of the
Debtor(s) herein.

II.

Respondent timely filed its claim in this case, said claim being assigned claim number 584 by the Clerk of the Court.

III.

On or about March 29, 2005, Debtors filed the Objection, alleging that Respondent's claim should be allowed solely upon the basis that per "the Debtor's books and records, there is no liability associated with this claimant." It is wholly inequitable to allow the Debtors to attempt to shift the burden of proof to Respondent by making such an assertion without the requirement of producing any tangible evidence of why Respondent's claim is deficient or incorrect.

IV.

As of the date of the filing of this response, the records of the Respondent reflect that the Debtors herein are responsible for the payment of the taxes at issue. It is possible that information can be provided to Respondents that will allow them to pursue their claims against parties other than the Debtors herein. However, in the absence of such information, Respondents must object to the relief sought in the Objection filed by the Debtors.

WHEREFORE, PREMISES CONSIDERED, Respondent respectfully prays that this Court deny the Objection as to claim number 584. In the alternative, Respondent prays that the Court schedule a hearing in this matter. Respondent further prays for general relief.

Respectfully submitted,

/s/ Michael S. Mitchell

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CERTIFICATE OF SERVICE

The undersigned counsel hereby certifies that true and correct copies of the foregoing instrument have been mailed to the parties listed below via United States First Class Mail on this 7th day of April, 2005.

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