

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MAINE**

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

**STATEMENT OF FEES FOR SERVICES RENDERED
AND EXPENSES INCURRED BY KPMG LLP
AS TAXATION PLANNING ADVISORS
FOR DEBTORS AND DEBTORS-IN-POSSESSION OF
PEGASUS SATELLITE TELEVISION, INC., ET AL.
FOR THE PERIOD FROM FEBRUARY 1, 2005 THROUGH FEBRUARY 28, 2005**

KPMG LLP (“KPMG”), Taxation Planning Advisors for PEGASUS SATELLITE TELEVISION, INC., et al, hereby submits for review its monthly statement (the “Monthly Fee Statement”) for allowance of compensation and for reimbursement of expenses incurred by KPMG during the period from February 1, 2005 through February 28, 2005 (the “Compensation Period”). In support of the Monthly Statement, KPMG states as follows:

1. On June 2, 2004, Pegasus Satellite Television, Inc. and certain of its affiliates (collectively, the “Debtors”)* each filed a voluntary petition for relief under Chapter 11 of Title 11 of the United States Code, (the Bankruptcy Code”) in the Bankruptcy Court for the District of Maine (“the Bankruptcy Court”).

* The Debtor’s 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., WTLH License Corp.

2. On June 24, 2004 the Bankruptcy Court entered an Order under 11 U.S.C §§ 331 and 105(a) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals (the “Interim Compensation Order”). Pursuant to the Interim Compensation Order, the Bankruptcy Court authorized the filing of monthly fee statements and authorized payment of 90% of any unobjected fees and 100% of the expenses requested in the Monthly Fee Statement.

3. On October 12, 2004, the Bankruptcy Court entered an order (the “Retention Order”) authorizing the retention of KPMG as taxation planning advisors to the Debtors nunc pro tunc to September 29, 2004.

4. For the Compensation Period, KPMG’s fees for providing professional services to the Debtors totaled \$ 148,762.50. In connection with services rendered, KPMG has recorded actual and necessary out-of-pocket expenses in the amount of \$ 482.00. Attached hereto are the following: (i) a schedule summarizing all time expended by professionals and paraprofessionals (Exhibit “A”); (ii) a detailed accounting of the services rendered, itemized by name of the person who rendered the service, the date, the amount of time expended and a description of the services rendered (please note that these descriptions divided professionals time into tenths of an hour) (Exhibit “B1” - Exhibit “B4”); and (iii) a schedule of out-of-pocket disbursements incurred in connection with services performed (Exhibit “C”).

5. A summary of all fees and out-of-pocket expenses applied for in this Monthly Fee Statement is outlined below:

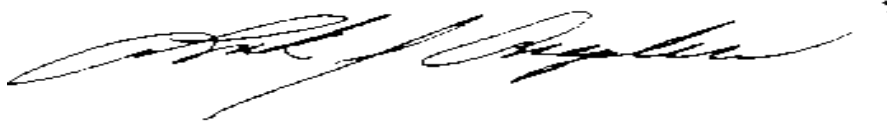
Total Fees:	\$ 148,762.50
Less 10% Holdback:	<u>(14,876.25)</u>
Total Fees Now Due:	\$ 133,886.25
Total Expenses Now Due:	<u>\$ 482.00</u>
Total Fees and Expenses Now Due:	<u>\$ 134,368.25</u>

6. Pursuant to the terms of the Interim Compensation Order, responses or objections to this Monthly Fee Statement, if any, must be in writing and must be filed with the Bankruptcy Court and served on the notice parties, as specified in the Interim Compensation Order, so as to be received on or before twenty (20) days following receipt of this Monthly Statement (the “Objection Deadline”).

7. Upon the expiration of the Objection Deadline, the applicant shall certify in writing to the Debtors that no objection, or an objection has been filed with the Court relative to the Monthly Fee Statement, whichever is applicable, after which the Debtors shall pay to the applicant an amount (i) ninety percent (90%) of the fees and one hundred percent (100%) of the expenses requested in this monthly fee statement, or (ii) ninety percent (90%) of the fees and one hundred percent (100%) of the expenses not subject to an objection, as appropriate, until the Court hears and resolves such objection.

Dated: April 21, 2005

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Frank J. Angeleri". The signature is fluid and cursive, with a prominent initial "F".

Frank J. Angeleri
Tax Partner
KPMG LLP
1601 Market Street
Philadelphia, PA 19103
Ph. (267) 256-1600

TAXATION PLANNING ADVISORS
FOR DEBTORS AND DEBTORS-IN-
POSSESSION

FJA/cc
Enclosure

Notice Parties

Pegasus Satellite Television, Inc.
225 City Line Avenue, Suite 200
Bala Cynwyd, PA 19004
Attn: Scott Blank, Joseph Pooler

Bernstein, Shur, Sawyer & Nelson
100 Middle Street
P.O. Box 9729
Portland, ME 04104
Attn: Robert J. Keach, Esq.

Sidley Austin Brown & Wood, LLP
Bank One Plaza
10 South Dearborn Street
Chicago, IL 60603
Attn: Larry J. Nyhan, Esq. and James F. Conlan, Esq

Sidley Austin Brown & Wood, LLP
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New York, NY 10019
Attn: Guy S. Neal, Esq

Robert Checkoway, Esq.
United States Trustee for the District of Maine
537 Congress Street, Room 303
Portland, ME 04101

Akin Gump Strauss Hauer & Feld, LLP
590 Madison Avenue
New York, NY 10022

**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

**THIRD MONTHLY APPLICATION OF KPMG LLP AS TAXATION
PLANNING ADVISORS TO THE DEBTORS AND DEBTORS-IN-POSSESSION
FOR THE INTERIM ALLOWANCE OF
COMPENSATION AND REIMBURSEMENT OF EXPENSES
FOR THE PERIOD FROM FEBRUARY 1, 2005 THROUGH FEBRUARY 28, 2005**

Name of Applicant: KPMG LLP

Authorized to Provide Professional Services to: Debtors

Date of Retention: September 29, 2004

Period for which Compensation and Expense Reimbursement is sought: February 1, 2005 through February 28, 2005

Amount of Compensation sought as actual, reasonable and necessary: \$ 148,762.50

Amount of Expense Reimbursement sought as actual, reasonable and necessary: \$ 482.00

This is an: interim final application

The total time expended for fee application preparation is approximately 16 hours and the corresponding compensation requested is approximately \$3140.00.

If this is not the first application filed, disclose the following for each prior application:

Date	Period Covered	Requested		Approved	
		Fees	Expenses	Fees	Expenses
01/02/05	11/1/04 - 11/30/04	\$ 90,415.00	\$ 283.00		
02/08/05	12/1/04 - 12/31/04	\$ 23,131.50	\$ 30.00		
3/10/2005	1/1/05 - 1/31/05	\$ 19,230.00	\$ 338.00		

EXHIBIT A
PEGASUS SATELLITE TELEVISION, INC., et al.
Summary Of Hours and Standard Fees Incurred By Professional
February 1, 2005 through February 28, 2005

Professional	Position	Years of Experience	Current Hours Billed	Hourly Rate	Standard Fees Billed
Angeleri, Frank J.	Federal Tax Partner	18	3.0	\$ 600.00	\$ 1,800.00
Antoni, David F.	Federal Tax Senior Manager	18	18.7	\$ 500.00	\$ 9,350.00
Condon, Brian	Senior Manager -Tax	13	40.0	\$ 500.00	\$ 20,000.00
Field, Karen Marie	Compensation & Benefits Tax Senior Manager	21	1.0	\$ 500.00	\$ 500.00
French, Mark	Mergers & Acquisitions Tax Partner	17	43.7	\$ 600.00	\$ 26,220.00
Gorden, Tucker D.	Financial Products Tax Manager	5	2.0	\$ 425.00	\$ 850.00
Hering, David Patrick	Tax Managing Director	15	1.0	\$ 500.00	\$ 500.00
Hillier, Bradley	Forensics Senior Manager	10	2.0	\$ 500.00	\$ 1,000.00
Hoffenberg, Mark R.	Principal - Corporate Tax	13	1.0	\$ 600.00	\$ 600.00
Jones, Kendall Craig	Principal -Tax	28	0.7	\$ 600.00	\$ 420.00
Kashlinskaya, Alla R	Mergers & Acquisitions Tax Senior Manager	8	92.3	\$ 500.00	\$ 46,150.00
Llamado, Christopher Pagkalinawan	Tax Associate	1	120.5	\$ 225.00	\$ 27,112.50
Madden, David P.	Principal - Tax	22	7.8	\$ 600.00	\$ 4,680.00
Mazin, Martin M	Manager - Tax	6	10.0	\$ 425.00	\$ 4,250.00
Price, Mark H.	Financial Products Tax Partner	7	0.0	\$ 600.00	\$ -
Roberts, Lauren G.	Senior Manager -Tax	16	1.0	\$ 500.00	\$ 500.00
Van Gulick, Robert R.	State & Local Tax Partner	20	1.5	\$ 600.00	\$ 900.00
Vogel, Jeffrey L.	Principal -Tax	10	3.4	\$ 600.00	\$ 2,040.00
Wakefield, Richard Colin	Federal Tax Partner-Specialist SFAS 109	34	1.0	\$ 600.00	\$ 600.00
Campbell, Celeste Heath	Paraprofessional	1	13.5	\$ 140.00	\$ 1,890.00
Total Hours and Fees at Standard Rate			<u>364.1</u>		\$ 149,362.50
less Travel @ 50%					\$ (600.00)
Total Hours and Fees at Standard Rate less Travel					\$ 148,762.50
Out of Pocket Expenses					\$ 482.00
Subtotal of Fees and Out of Pocket Expenses					149,244.50
10% Holdback Adjustment					(14,876.25)
Net Requested Fees & Out of Pocket Expenses					\$ 134,368.25
Blended Rate:				<u>\$ 421</u>	

EXHIBIT B
PEGASUS SATELLITE TELEVISION, INC., et al.
Summary of Hours and Standard Fees Incurred by Category
February 1, 2005 through February 28, 2005

<u>Category</u>	<u>Exhibit</u>	<u>Hours</u>	<u>Fees</u>
Tax Provision Assistance	B1	345.7	\$ 145,022.50
Fee Statements and Fee Applications	B2	16.0	3,140.00
Other Tax Issues	B3	-	-
Travel (at 50%)	B4	2.4	600.00
Total		<u>364.1</u>	<u>\$ 148,762.50</u>

EXHIBIT C
PEGASUS SATELLITE TELEVISION, INC., et al.
Summary of Out of Pocket Expenses
February 1, 2005 through February 28, 2005

<u>Category</u>	<u>Amount</u>
Airfare	\$ -
Ground Transportation	240.00
Lodging	216.00
Meals	26.00
Telephone	-
Miscellaneous	-
Total	<u>\$ 482.00</u>

EXHIBIT B1

PEGASUS SATELLITE TELEVISION, INC., et al.
Tax Provision Assistance
February 1, 2005 through February 28, 2005

Name	Date	Description	Hours	Rate	Amount
Angeleri, Frank J.	02/01/05	Meet with B. Condon and M. French (both KPMG) regarding background and scope of project including debt pushdown and 382/NUBIG issues.	2.6	\$ 600	\$ 1,560.00
Condon, Brian	02/01/05	Meet with M. French and F. Angeleri (both KPMG) regarding background and scope of project including debt pushdown and 382/NUBIG issues.	2.6	\$ 500	1,300.00
Condon, Brian	02/01/05	Review and analyze client financial information regarding debt pushdown issue (i.e., financial statements, indentures, etc.).	2.6	\$ 500	1,300.00
Condon, Brian	02/01/05	Continue to review and analyze client financial information regarding debt pushdown issue (i.e., financial statements, indentures, etc.).	2.8	\$ 500	1,400.00
French, Mark	02/01/05	Meet with B. Condon and F. Angeleri (both KPMG) regarding background and scope of project including debt pushdown and 382/NUBIG issues.	2.6	\$ 600	1,560.00
French, Mark	02/01/05	Discussion with J. Pooler and M. Pagon (both Pegasus) regarding workplan.	1.9	\$ 600	1,140.00
French, Mark	02/01/05	Conversations with J. Pooler (Pegasus) regarding various aspects of the case including the debt pushdown issue, 382, and NUBIG calculations.	1.5	\$ 600	900.00
French, Mark	02/01/05	Review and analyze NUBIG calculations.	0.5	\$ 600	300.00
Kashlinskaya, Alla R	02/01/05	Perform detailed review and analysis of NUBIG calculations	2.6	\$ 500	1,300.00
Kashlinskaya, Alla R	02/01/05	Discuss NUBIG calculations with J. Barney (Herbein).	2.5	\$ 500	1,250.00
Kashlinskaya, Alla R	02/01/05	Draft and forward e-mail follow-up questions and perform follow up research on NUBIG.	2.3	\$ 500	1,150.00
Condon, Brian	02/02/05	Continue to review and analyze client information regarding debt pushdown issue (financial statements, indentures, etc.).	2.6	\$ 500	1,300.00
Condon, Brian	02/02/05	Continue to review and analyze client information regarding debt pushdown issue (financial statements, indentures, etc.).	2.6	\$ 500	1,300.00
Condon, Brian	02/02/05	Review and analyze client financial information regarding debt pushdown issue (i.e., financial statements, indentures, etc.).	2.8	\$ 500	1,400.00
French, Mark	02/02/05	Review and analyze notes from A. Kashlinskaya (KPMG) review and analyze NUBIG (net unrealized built in gain) calculations and 382 study. Follow-up with J. Pooler (Pegasus).	1.0	\$ 600	600.00
Kashlinskaya, Alla R	02/02/05	Perform NUBIG research relating to Pegasus.	0.9	\$ 500	450.00
Kashlinskaya, Alla R	02/02/05	Prepare e-mail to D. Madden (KPMG) with open technical issues on NUBIG.	0.5	\$ 500	250.00
Kashlinskaya, Alla R	02/02/05	Discuss NUBIG issues with J. Barney (Herbein) and follow-up with C. Sewell (Pegasus).	1.2	\$ 500	600.00
Kashlinskaya, Alla R	02/02/05	Draft and forward e-mail regarding NUBIG technical issues to C. Sewell (Pegasus).	0.3	\$ 500	150.00
Kashlinskaya, Alla R	02/02/05	Prepare e-mail to D. Madden (KPMG) regarding open technical issues on NUBIG.	0.5	\$ 500	250.00
Kashlinskaya, Alla R	02/02/05	Discuss NUBIG issues with J. Barney (Herbein).	1.2	\$ 500	600.00
Kashlinskaya, Alla R	02/02/05	Follow-up with C. Sewell (Pegasus) regarding NUBIG issues.	0.6	\$ 500	300.00
Kashlinskaya, Alla R	02/02/05	Discuss section 382 analysis with V. Mahmoudov (Debevois) and summarize results in e-mail to M. French (KPMG).	1.9	\$ 500	950.00

EXHIBIT B1

PEGASUS SATELLITE TELEVISION, INC., et al.
Tax Provision Assistance
February 1, 2005 through February 28, 2005

Name	Date	Description	Hours	Rate	Amount
Madden,David P.	02/02/05	Address several section 382 built-in gain/loss issues: 1. how do deferred tax assets and liabilities factor into NUBIG/NUBIL? 2. how do tax deductible expenses factor into NUBIG/NUBIL? 3. what are the issues using a combined financials as a base if a sub is possibly insolvent? 4. does parent stock held by sub factor into group NUBIG/NUBIL?	2.0	\$ 600	1,200.00
Condon,Brian	02/03/05	Prepare draft memorandum regarding debt pushdown issue.	3.6	\$ 500	1,800.00
Condon,Brian	02/03/05	Identify and research consolidated return and 382 issues regarding PSC preferred stock.	3.6	\$ 500	1,800.00
Condon,Brian	02/03/05	Continued research regarding consolidated return and Section 382 issues.	3.9	\$ 500	1,950.00
French,Mark	02/03/05	Review and analyze NUBIG calculations prepared by Herbein.	1.4	\$ 600	840.00
French,Mark	02/03/05	Review and analyze debt push down issue.	0.8	\$ 600	480.00
French,Mark	02/03/05	Call with J. Pooler (Pegasus) and A. Kashlinskaya (KPMG) regarding status of NUBIG review and findings to date.	0.8	\$ 600	480.00
French,Mark	02/03/05	Review and analyze debtors disclosure.	1.0	\$ 600	600.00
Hering,David Patrick	02/03/05	Prepare draft memorandum regarding debt pushdown issue.	0.5	\$ 500	250.00
Kashlinskaya,Alla R	02/03/05	Conference call with J. Pooler (Pegasus) and M. French (KPMG) regarding section 382 analysis.	0.8	\$ 500	400.00
Kashlinskaya,Alla R	02/03/05	Review and analyze section 382 comments from M. French (KPMG).	1.9	\$ 500	950.00
Kashlinskaya,Alla R	02/03/05	Discussion with D. Madden (KPMG) regarding NUBIG and document notes.	1.0	\$ 500	500.00
Madden,David P.	02/03/05	Follow-up discussion with A. Kashlinskaya (KPMG) regarding several section 382 built-in gain/loss issues.	1.0	\$ 600	600.00
Condon,Brian	02/04/05	Continue preparation of memo regarding push down issues.	3.9	\$ 500	1,950.00
French,Mark	02/04/05	Review and analyze footnotes to accompany Herbein NUBIG calculations.	1.3	\$ 600	780.00
French,Mark	02/04/05	Call with T. Loge and J. Pooler (Pegasus), J. Barney (Herbein) and T. Yancey (Sidley) and regarding NUBIG, 382 and debt pushdown.	2.2	\$ 600	1,320.00
Hering,David Patrick	02/04/05	Continue preparation of memo regarding debt push down issues.	0.5	\$ 500	250.00
Kashlinskaya,Alla R	02/04/05	Draft NUBIG caveats.	2.2	\$ 500	1,100.00
Kashlinskaya,Alla R	02/04/05	Address M. French (KPMG) comments regarding NUBIG caveats.	1.1	\$ 500	550.00
Kashlinskaya,Alla R	02/04/05	Conference call with J. Barney (Herbein) to go over NUBIG open items and prepare follow-up e-mail with list of open items.	1.8	\$ 500	900.00
Kashlinskaya,Alla R	02/04/05	Conference call with J. Pooler (Pegasus), T. Yantsee (Sidney), J. Barney (Herbein), C. Sewell (Pegasus) regarding NOL issues.	1.4	\$ 500	700.00
Llamado,Christopher Pagkalinawan	02/04/05	Determine necessary data to collate for the project for years 1997 to 2000.	1.2	\$ 225	270.00
Llamado,Christopher Pagkalinawan	02/04/05	Collect the reports, forms and schedules concerning the changes in share ownership of Pegasus Communications for years 1997 to 2000.	3.0	\$ 225	675.00
Llamado,Christopher Pagkalinawan	02/04/05	Collect the reports, forms and schedules concerning the changes in share ownership of Pegasus Communications for years 2000 to 2004.	2.8	\$ 225	630.00
French,Mark	02/05/05	Review and analyze B. Condon (KPMG) draft of joint obligor memo.	1.0	\$ 600	600.00

EXHIBIT B1

PEGASUS SATELLITE TELEVISION, INC., et al.
Tax Provision Assistance
February 1, 2005 through February 28, 2005

Name	Date	Description	Hours	Rate	Amount
Antoni,David F	02/07/05	Perform 2004 tax provision review at Pegasus with A. Barna and C. Sewell (both Pegasus).	3.5	\$ 500	1,750.00
French,Mark	02/07/05	Review and analyze joint obligor memo.	1.0	\$ 600	600.00
Llamado,Christopher Pagkalinawan	02/07/05	Continue to collate and examine schedules 13G, 13G/A, 13D, 13D/A filed between 1996 to 2004 for the purpose of showing changes in share ownership.	2.9	\$ 225	652.50
Llamado,Christopher Pagkalinawan	02/07/05	Continue to collate and examine schedules 13G, 13G/A, 13D, 13D/A filed between 1997 to 1998 for the purpose of showing changes in share ownership.	2.9	\$ 225	652.50
Llamado,Christopher Pagkalinawan	02/07/05	Continue to collate and examine schedules 13G, 13G/A, 13D, 13D/A filed between 1999 to 2000 for the purpose of showing changes in share ownership.	2.2	\$ 225	495.00
Mazin,Martin M	02/07/05	Preliminary valuation review for purposes of reviewing company methodology for estimating net unrealized built in gain for Pegasus Satellite Corporation.	2.0	\$ 425	850.00
French,Mark	02/08/05	Perform research regarding 1.1502-95 attribution of 382 and NUBIG.	2.2	\$ 600	1,320.00
French,Mark	02/08/05	Review and analyze CODI calculations prepared by Herbein.	0.3	\$ 600	180.00
French,Mark	02/08/05	Perform research regarding potential deconsolidation issue.	2.1	\$ 600	1,260.00
French,Mark	02/08/05	Review and analyze information related to prior debt exchanges.	0.9	\$ 600	540.00
	02/08/05	Review and analyze file to determine resolution of non-AHYDO debt-for-debt exchanges in preparation for bankruptcy project.	0.8	\$ 425	340.00
Gorden, Tucker D. Kashlinskaya,Alla R	02/08/05	Review and analyze Debtor's Disclosure in order to understand transactions related to bankruptcy.	1.2	\$ 500	600.00
Kashlinskaya,Alla R	02/08/05	Review and analyze cancellation of debt (COD) schedule prepared by Herbein.	1.5	\$ 500	750.00
Kashlinskaya,Alla R	02/08/05	Review and analyze e-mails and memo regarding Pegasus preferred shares to understand impact on section 382.	1.2	\$ 500	600.00
Kashlinskaya,Alla R	02/08/05	Analyze cancellation of debt and deconsolidation.	2.8	\$ 500	1,400.00
Llamado,Christopher Pagkalinawan	02/08/05	Continue with collection of necessary 10-K, proxy statements, 13D, 13D/A, 13G, and 13G/A forms, and submit the same to A. Kashlinskaya (KPMG) for years 1996 to 1997.	3.0	\$ 225	675.00
Llamado,Christopher Pagkalinawan	02/08/05	Continue with collection of necessary 10-K, proxy statements, 13D, 13D/A, 13G, and 13G/A forms, and submit the same to A. Kashlinskaya (KPMG) for years 1998 to 1999.	2.8	\$ 225	630.00
Llamado,Christopher Pagkalinawan	02/08/05	Continue with collection of necessary 10-K, proxy statements, 13D, 13D/A, 13G, and 13G/A forms, and submit the same to A. Kashlinskaya (KPMG) for years 2000 to 2001.	2.0	\$ 225	450.00
Angeleri, Frank J.	02/09/05	Discussion with D. Antoni (KPMG) on Fair Market Value used on Debt Exchanges.	0.2	\$ 600	120.00
Antoni, David F	02/09/05	Discussion with F. Angeleri (KPMG) on Fair Market Value used on Debt Exchanges.	0.2	\$ 500	100.00
Antoni, David F	02/09/05	Discuss timing of review with C. Sewell (Pegasus)	0.1	\$ 500	50.00
Condon, Brian	02/09/05	Conference call with Vadim M. Mahmoudov (Debevoise) counsel for non-debtor common parent regarding 1504(a)(4) issue regarding PSC Preferred stock.	0.2	\$ 500	100.00
Condon, Brian	02/09/05	Research deconsolidation issue regarding PSC preferred stock (e.g., Notice 2004-37, voting power).	2.9	\$ 500	1,450.00

EXHIBIT B1

PEGASUS SATELLITE TELEVISION, INC., et al.
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February 1, 2005 through February 28, 2005

Name	Date	Description	Hours	Rate	Amount
French,Mark	02/09/05	Perform research and fact gathering regarding potential deconsolidation issue.	1.0	\$ 600	600.00
Kashlinskaya,Alla R	02/09/05	Finish review and analysis of Debtors Disclosure and review and analyze recovery analysis prepared by Pegasus.	1.2	\$ 500	600.00
Kashlinskaya,Alla R	02/09/05	Discuss COD calculations with J. Barney (Herbein) and prepare summary review comments.	2.8	\$ 500	1,400.00
Kashlinskaya,Alla R	02/09/05	Direct section 382 work done by C. Llamado (KPMG).	0.9	\$ 500	450.00
Llamado,Christopher Pagkalinawan	02/09/05	Complete the collation of the needed documents for the stock transaction chronology report for years 2002 to 2004.	2.2	\$ 225	495.00
Llamado,Christopher Pagkalinawan	02/09/05	Complete the collation of the needed documents for the stock transaction chronology report for years 1996 to 1998.	1.8	\$ 225	405.00
Llamado,Christopher Pagkalinawan	02/09/05	Complete the collation of the needed documents for the stock transaction chronology report for years 1996 to 1998.	2.0	\$ 225	450.00
Mazin,Martin M	02/09/05	Perform Section 382 valuation analysis for possible change in ownership in 2004.	3.1	\$ 425	1,317.50
Mazin,Martin M	02/09/05	Perform preliminary review and analysis of Pegasus internally prepared valuation computations for Pegasus Satellite Corporation.	2.9	\$ 425	1,232.50
Angeleri, Frank J.	02/10/05	Conference call with B. Condon (KPMG) to discuss 382 modeling and deadline, open issues and resolution timeline.	0.2	\$ 600	120.00
Antoni, David F	02/10/05	Call with A. Kashlinskaya, B. Condon, and T. Gorden (all KPMG) to discuss Pegasus workplan.	0.8	\$ 500	400.00
Antoni, David F	02/10/05	Call with J. Barney (Herbein) to confirm Fair Market Value on debt exchanges .	0.5	\$ 500	250.00
Condon, Brian	02/10/05	Research voting power issue.	1.3	\$ 500	650.00
Condon, Brian	02/10/05	Conference call with F. Angeleri (KPMG) to discuss 382 modeling and deadline, open issues and resolution timeline.	0.2	\$ 500	100.00
French, Mark	02/10/05	Review and analyze Herbein CODI calculations.	2.3	\$ 600	1,380.00
French, Mark	02/10/05	Call with J. Pooler (Pegasus) and T. Yancey (Sidley) regarding creditors committee call and various tax technical issues that require further analysis including potential deconsolidation, 382, stock basis, valuation, etc.	1.5	\$ 600	900.00
French, Mark	02/10/05	Call with J. Barney (Herbein) and A. Kashlinskaya (KPMG) regarding projected 2004 and 2005 tax income and CODI calculations.	0.5	\$ 600	300.00
French, Mark	02/10/05	Call with T. Loge and J. Pooler (both Pegasus), T. Yancey (Sidley) and K. Jones (KPMG) regarding tax review procedures.	0.7	\$ 600	420.00
French, Mark	02/10/05	Research debt affiliation rules	3.2	\$ 600	1,920.00
	02/10/05	Conference call with D. Antoni, B. Condon and A. Kashlinskaya (all KPMG) to discuss new work plan.	0.8	\$ 425	340.00
Gorden, Tucker D. Jones, Kendall Craig	02/10/05	Discuss regarding deconsolidation of Pegasus Satellite Group and options for Section 9100 relief to file a consolidated return	0.7	\$ 600	420.00
Kashlinskaya,Alla R	02/10/05	Prepare Cancellation of Indebtedness calculation based on debtor's disclosures, tie to Herbein schedule.	2.8	\$ 500	1,400.00
Kashlinskaya,Alla R	02/10/05	Conference call with M. French (KPMG), J. Barney (Herbein) regarding outstanding items and CODI calculations.	0.5	\$ 500	250.00
Kashlinskaya,Alla R	02/10/05	Set up new engagement for tax litigation services requested by J. Pooler (Pegasus).	1.4	\$ 500	700.00
Kashlinskaya,Alla R	02/10/05	Conference call with D. Antoni, B. Condon, and T. Gorden (all KPMG) regarding Pegasus workplan.	0.8	\$ 500	400.00

EXHIBIT B1

PEGASUS SATELLITE TELEVISION, INC., et al.
Tax Provision Assistance
February 1, 2005 through February 28, 2005

Name	Date	Description	Hours	Rate	Amount
Kashlinskaya,Alla R	02/10/05	Conference call with T. Yantsee (Sidney) and T.Lodge (Pegasus) regarding IRS procedures for IRS claims.	0.6	\$ 500	300.00
Kashlinskaya,Alla R	02/10/05	Analyze NUBIG allocation & 1.1502-95.	2.2	\$ 500	1,100.00
Kashlinskaya,Alla R	02/10/05	Analyze deconsolidation & ELA.	1.3	\$ 500	650.00
Llamado,Christopher Pagkalinawan	02/10/05	Continue with the transaction chronology update. Examine documents pertaining to years 1999 and 2000.	2.9	\$ 225	652.50
Llamado,Christopher Pagkalinawan	02/10/05	Continue with the transaction chronology update. Examine documents pertaining to year 2001.	2.2	\$ 225	495.00
Llamado,Christopher Pagkalinawan	02/10/05	Continue with the transaction chronology update. Examine documents pertaining to year 2003.	2.9	\$ 225	652.50
Mazin,Martin M	02/10/05	Prepare summary memorandum on observations from review and information request list to gather data for purposes of preparing a formal valuation of Pegasus Satellite Corporation.	2.0	\$ 425	850.00
French,Mark	02/11/05	Call with J. Pooler (Pegasus) and T. Yancey (Sidley) regarding various issues including 382, consolidation, and valuation.	1.0	\$ 600	600.00
Kashlinskaya,Alla R	02/11/05	Perform detailed review and analysis regarding shareholders for section 382 purposes (shareholders 1-8).	2.8	\$ 500	1,400.00
Kashlinskaya,Alla R	02/11/05	Perform detailed review and analysis regarding shareholders for section 382 purposes (#9-17).	2.9	\$ 500	1,450.00
Kashlinskaya,Alla R	02/11/05	Perform detailed review and analysis regarding shareholders for section 382 purposes (#18-24) and summarize issues in e-mail to M. French (KPMG).	2.4	\$ 500	1,200.00
Llamado,Christopher Pagkalinawan	02/11/05	Continue with the examination of the documents for the stock transaction chronology report for year 1999.	2.5	\$ 225	562.50
Llamado,Christopher Pagkalinawan	02/11/05	Continue with the examination of the documents for the stock transaction chronology report for year 2000.	2.5	\$ 225	562.50
Llamado,Christopher Pagkalinawan	02/11/05	Continue with the examination of the documents for the stock transaction chronology report for year 2001.	3.0	\$ 225	675.00
French,Mark	02/13/05	Review and analyze correspondence with tax team regarding valuations for the NUBIG calculations.	0.8	\$ 600	480.00
Kashlinskaya,Alla R	02/14/05	Pull SEC 1996 Prospectus & analyze to determine if 1996 is a good starting date for 382 study.	2.8	\$ 500	1,400.00
Kashlinskaya,Alla R	02/14/05	Summarize 1996 initial public offering (IPO) and related transactions.	2.6	\$ 500	1,300.00
Llamado,Christopher Pagkalinawan	02/14/05	Continue with the examination of the documents for the purpose of completing the stock transaction report for year 2002.	2.6	\$ 225	585.00
Llamado,Christopher Pagkalinawan	02/14/05	Continue with the examination of the documents for the purpose of completing the stock transaction report for year 2003.	2.4	\$ 225	540.00
Llamado,Christopher Pagkalinawan	02/14/05	Continue with the examination of the documents for the purpose of completing the stock transaction report for 2 quarters of 2004.	3.0	\$ 225	675.00
Llamado,Christopher Pagkalinawan	02/15/05	Complete the stock transaction report with the examination of the documents for the 3rd quarter of 2004.	2.2	\$ 225	495.00
Llamado,Christopher Pagkalinawan	02/15/05	Submit the stock transaction to A. Kashlinskaya (KPMG) and obtain instructions on the next step. Proceed to make references on the stock transaction report for the years 1996 to 1999.	2.8	\$ 225	630.00
Llamado,Christopher Pagkalinawan	02/15/05	Update references on the stock transaction report for the years for the years 2000 to 2001.	1.7	\$ 225	382.50
Llamado,Christopher Pagkalinawan	02/15/05	Update references on the stock transaction report for the years for the years for the years 2002 to 2004.	1.3	\$ 225	292.50

EXHIBIT B1

PEGASUS SATELLITE TELEVISION, INC., et al.
Tax Provision Assistance
February 1, 2005 through February 28, 2005

Name	Date	Description	Hours	Rate	Amount
Madden,David P.	02/15/05	Review and analyze joint obligor advice.	2.0	\$ 600	1,200.00
Antoni,David F	02/16/05	Meet with A. Barna and C. Sewell (both Pegasus) to review 4th quarter tax provision model.	2.3	\$ 500	1,150.00
French,Mark	02/16/05	Call with J. Barney and B. Groebel (both Herbein) regarding input data for stock basis study.	0.8	\$ 600	480.00
Kashlinskaya,Alla R	02/16/05	Discuss 5% shareholders with V. Mahmoudov (Debevois).	0.5	\$ 500	250.00
Kashlinskaya,Alla R	02/16/05	Analyze 5% shareholders that can be excluded from the section 382 study and summarize findings in a "roadmap" memo.	3.0	\$ 500	1,500.00
Llamado,Christopher Pagkalinawan	02/16/05	Incorporate corrections and changes to the referencing done on the stock transaction report.	2.5	\$ 225	562.50
Madden,David P.	02/16/05	Review and provide comments regarding joint obligor memo regarding cost keeping and Stratmore. Factor in consideration of fluctuations in value effect on affiliation.	2.0	\$ 600	1,200.00
Antoni,David F	02/17/05	Plan for 4th quarter tax provision model review at Pegasus on Feb. 21, 2005.	0.5	\$ 500	250.00
Condon,Brian	02/17/05	Review and analyze D. Madden (KPMG) comments to debt pushdown memo.	0.6	\$ 500	300.00
French,Mark	02/17/05	Call with T. Yancey (Sidley), J. Pooler and T. Lodge (both Pegasus) and A. Kashlinskaya (KPMG) regarding scope for valuation work on NUBIG calculations.	0.8	\$ 600	480.00
Kashlinskaya,Alla R	02/17/05	Finalize 5% shareholders "roadmap" memo and explain to C. Llamado (KPMG) so he can prepare Excel file with relevant information.	2.3	\$ 500	1,150.00
Kashlinskaya,Alla R	02/17/05	Call with T. Yancey (Sidley), J. Pooler and T. Lodge (both Pegasus) and M. French (KPMG) regarding scope for valuation work on NUBIG calculations.	0.8	\$ 500	400.00
Llamado,Christopher Pagkalinawan	02/17/05	Discuss 5% shareholders "roadmap" memo with A. Kashlinskaya (KPMG) and begin entering data into the 13D summary report.	2.3	\$ 225	517.50
Llamado,Christopher Pagkalinawan	02/17/05	Continue entering data for the 13D summary report for the following shareholders: D. Weber, R. Summe, and Harron Communications.	3.5	\$ 225	787.50
Llamado,Christopher Pagkalinawan	02/17/05	Continue entering data for the 13D summary report for the following shareholders: Columbia Capital, Fleet Equity, and Whitney.	2.2	\$ 225	495.00
Llamado,Christopher Pagkalinawan	02/18/05	Continue entering data for the 13D summary report for the following shareholders: Marshall Pagon, and Alta entities.	3.0	\$ 225	675.00
Llamado,Christopher Pagkalinawan	02/18/05	Continue entering data for the 13D summary report for the following shareholders: Fred Alger Management, Opportunity Fund, and John Hancock Financial Services.	2.8	\$ 225	630.00
Llamado,Christopher Pagkalinawan	02/18/05	Continue entering data for the 13D summary report for the following shareholders:Perry Corporation, and Farley entities.	2.2	\$ 225	495.00
Antoni,David F	02/21/05	Perform tax provision model review with A. Barna and C. Sewell (both Pegasus).	1.5	\$ 500	750.00
Antoni,David F	02/21/05	Call with M. French (KPMG) regarding additional information necessary to refine CODI calculations in particular with respect to the various debt for debt exchanges.	1.5	\$ 500	750.00
Antoni,David F	02/21/05	Discuss with B. Groebel (Herbein) fair market value on debt exchanges - issues on distribution of insurance policy to exec and issue of whether 162(m) would disallow deduction.	1.5	\$ 500	750.00

EXHIBIT B1

PEGASUS SATELLITE TELEVISION, INC., et al.
Tax Provision Assistance
February 1, 2005 through February 28, 2005

Name	Date	Description	Hours	Rate	Amount
Antoni,David F	02/21/05	Draft and forward e-mail to K. Field (KPMG) and summary e-mail to C. Sewell and J. Poole (both Pegasus) and copy KPMG team regarding outstanding items to complete year end tax provision.	0.7	\$ 500	350.00
French,Mark	02/21/05	Call with D. Antoni (KPMG) regarding additional information necessary to refine CODI calculations in particular with respect to the various debt for debt exchanges.	1.5	\$ 600	900.00
Llamado,Christopher Pagkalinawan	02/21/05	Continue entering data for the 13D summary report for the following shareholders: Avenue Special Situations Fund, and DBS Investors .	3.2	\$ 225	720.00
Llamado,Christopher Pagkalinawan	02/21/05	Continue entering data for the 13D summary report for the following shareholders: HBK Investments, and Peninsula Investment Partners.	2.8	\$ 225	630.00
Llamado,Christopher Pagkalinawan	02/21/05	Continue entering data for the 13D summary report for the following shareholders: Putnam Investments and FMR.	2.2	\$ 225	495.00
Antoni,David F	02/22/05	Call with C. Sewell (Pegasus) regarding status of review and analyze model.	0.5	\$ 500	250.00
Condon,Brian	02/22/05	Call with D.Madden (KPMG) regarding joint obligor and disaffiliation because preferred stock loses "plain vanilla" status	0.8	\$ 500	400.00
French,Mark	02/22/05	Call with T. Yancey (Sidley), T. Lodge (Pegasus) and R. Cox (Akin) regarding scope of tax review.	0.8	\$ 600	480.00
French,Mark	02/22/05	Call with T. Yancey (Sidley) to discuss various engagement issues and status update.	0.2	\$ 600	120.00
Gorden, Tucker D.	02/22/05	Call with B. Grobel (Herbien) to discuss the Fair Market Value of replacement notes and inconsistencies in schedule.	0.4	\$ 425	170.00
Kashlinskaya,Alla R	02/22/05	Review and analyze 13D/G summary prepared by C. Llamado (KPMG) and provide comments.	1.3	\$ 500	650.00
Kashlinskaya,Alla R	02/22/05	Assist C. Llamado (KPMG) with questions regarding 13D/G summary.	0.5	\$ 500	250.00
Llamado,Christopher Pagkalinawan	02/22/05	Continue entering data for the 13D summary report for the following shareholders: Goldman Sachs and Par Capital .	2.9	\$ 225	652.50
Llamado,Christopher Pagkalinawan	02/22/05	Continue entering data for the 13D summary report for the following shareholders: Wellington Management and Montgomery Asset Management.	2.9	\$ 225	652.50
Llamado,Christopher Pagkalinawan	02/22/05	Continue entering data for the 13D summary report for the following shareholders: T. Rowe Price Associates, Inc.	2.2	\$ 225	495.00
Madden,David P.	02/22/05	Call with B. Condon (KPMG) regarding joint obligor and disaffiliation because preferred stock loses "plain vanilla" status	0.8	\$ 600	480.00
Antoni,David F	02/23/05	Discuss 162(m) issues with K. Field (KPMG).	1.0	\$ 500	500.00
Antoni,David F	02/23/05	Review and analyze executive compensation plan issues and prepare e-mail regarding Section 162 (m) issues to K .Field (KPMG).	1.0	\$ 500	500.00
Field,Karen Marie	02/23/05	Discuss 162(m) issues with D. Antoni (KPMG).	1.0	\$ 500	500.00
French,Mark	02/23/05	Call with J. Pooler (Pegasus) to discuss potential deconsolidation.	0.4	\$ 600	240.00
French,Mark	02/23/05	Discussion with J. Vogel and L. Roberts (both KPMG) regarding potential for 9100 relief on potential deconsolidation.	1.0	\$ 600	600.00
French,Mark	02/23/05	Discuss potential deconsolidation facts with J. Pooler and S. Blank (both Pegasus).	0.8	\$ 600	480.00
Kashlinskaya,Alla R	02/23/05	Organize Form 10K filings for review in section 382 analysis.	0.5	\$ 500	250.00

EXHIBIT B1

PEGASUS SATELLITE TELEVISION, INC., et al.
Tax Provision Assistance
February 1, 2005 through February 28, 2005

Name	Date	Description	Hours	Rate	Amount
Kashlinskaya,Alla R	02/23/05	Perform research regarding extra voting rights for Common B shares for section 382 study.	2.8	\$ 500	1,400.00
Kashlinskaya,Alla R	02/23/05	Prepare memo regarding extra voting rights for section 382 study.	2.6	\$ 500	1,300.00
Kashlinskaya,Alla R	02/23/05	Review and analyze 1996 10K for Pegasus for section 382 info.	1.1	\$ 500	550.00
Llamado,Christopher Pagkalinawan	02/23/05	Retrace pertinent stock transactions for the stock transaction summary: Marshall Pagon Common B Shares.	2.2	\$ 225	495.00
Llamado,Christopher Pagkalinawan	02/23/05	Retrace pertinent stock transactions for the stock transaction summary: Marshall Pagon Common A Shares.	2.9	\$ 225	652.50
Llamado,Christopher Pagkalinawan	02/23/05	Retrace pertinent stock transactions for the stock transaction summary: Alta Entities, Fred Alger Management, John Hancock Financial Services, Peninsula Investment Partners, Par Capital, and T. Rowe Price Funds.	1.9	\$ 225	427.50
Roberts,Lauren G.	02/23/05	Conference call with M. French (KPMG) and J. Vogel (KPMG) regarding possible letter ruling request for 9100 relief to make 1.1502-75 election, conditions for 9100.	1.0	\$ 500	500.00
Vogel,Jeffrey L.	02/23/05	Conference call with M. French (KPMG) and L.Roberts (KPMG) regarding possible letter ruling request for 9100 relief to make 1.1502-75 election, conditions for 9100.	1.0	\$ 600	600.00
Condon,Brian	02/24/05	Review and provide comments to deconsolidation issue.	3.0	\$ 500	1,500.00
Hoffenberg,Mark R.	02/24/05	Review and analyze memo regarding regarding Class B share valuation and prepare comments.	1.0	\$ 600	600.00
Kashlinskaya,Alla R	02/24/05	Provide feedback to C. Llamado (KPMG) regarding work on transaction chronology.	0.4	\$ 500	200.00
Kashlinskaya,Alla R	02/24/05	Prepare e-mail to J. Pooler (Pegasus) with info regarding higher-tie questions.	1.7	\$ 500	850.00
Llamado,Christopher Pagkalinawan	02/24/05	Complete the 13G Summary worksheet. Begin entering the pertinent information in the 13G summary into the stock transaction chronology report.	2.8	\$ 225	630.00
Llamado,Christopher Pagkalinawan	02/24/05	Complete entry of data for the following shareholders: Harron communications, Whitney Equity Partners, Marshall Pagon.	2.7	\$ 225	607.50
Antoni,David F	02/25/05	Call with A. Barna and C. Sewell (both Pegasus) regarding review and analyze 4th quarter model questions and to discuss 162(m) issues.	0.8	\$ 500	400.00
Antoni,David F	02/25/05	Discuss with A. Barna (Pegasus) his treatment of tax expense allocation between continuing and discontinuing operations.	0.8	\$ 500	400.00
French,Mark	02/25/05	Call with R. Van Gulick (KPMG) regarding tax exposure analysis for Interco interest.	0.5	\$ 600	300.00
Kashlinskaya,Alla R	02/25/05	Review and analyze transaction chronology for 1997 for section 382 study.	1.8	\$ 500	900.00
Kashlinskaya,Alla R	02/25/05	Review and analyze transactions for 1998 for section 382 study.	2.1	\$ 500	1,050.00
Kashlinskaya,Alla R	02/25/05	Review and analyze transaction chronology for 1999 for section 382 study.	1.9	\$ 500	950.00
Llamado,Christopher Pagkalinawan	02/25/05	Complete entry of data into the stock transaction chronology for the following shareholders: Alta entities, Fred Alger Management, JH Small Cap Value Fund, and JHHHigh Yield Bond Fund.	2.9	\$ 225	652.50

EXHIBIT B1

PEGASUS SATELLITE TELEVISION, INC., et al.
Tax Provision Assistance
February 1, 2005 through February 28, 2005

Name	Date	Description	Hours	Rate	Amount
Llamado, Christopher Pagkalinawan	02/25/05	Complete entry of data into the stock transaction chronology for the following shareholders: Peninsula Investment Partners, Par Capital Management, T. Rowe Price New Horizons Fund, and T. Rowe Price New Age Fund.	2.9	\$ 225	652.50
Llamado, Christopher Pagkalinawan	02/25/05	Begin entry of share prices.	1.7	\$ 225	382.50
Van Gulick, Robert R.	02/25/05	Call with M. French (KPMG) regarding tax exposure analysis for Interco interest.	0.5	\$ 600	300.00
French, Mark	02/27/05	Review and analyze tax workplan and draft joint obligor memo.	1.2	\$ 600	720.00
Antoni, David F	02/28/05	Discussion with R. Wakefield (KPMG) regarding issues of presentation of discontinued operations tax effect, losses, income offset on continuing operations vs discontinued operations.	1.0	\$ 500	500.00
French, Mark	02/28/05	Call with R. Van Gulick (KPMG) regarding next steps on state tax review and C211	1.0	\$ 600	600.00
French, Mark	02/28/05	Call with S. Blank and J. Pooler (both Pegasus) and A. Berg (Debevoise) regarding potential deconsolidation issues.	1.0	\$ 600	600.00
French, Mark	02/28/05	Update call with F. Angeleri (KPMG) regarding Debevoise/Pegasus call.	0.2	\$ 600	120.00
Kashlinskaya, Alla R	02/28/05	Review and analyze transaction chronology for 1996 and 1997 years for section 382 study.	2.6	\$ 500	1,300.00
Kashlinskaya, Alla R	02/28/05	Analyze how transaction on transaction chronology correspond to Forms 13D/G filed with SEC for section 382 study.	2.5	\$ 500	1,250.00
Kashlinskaya, Alla R	02/28/05	Compile list of higher-tier entities subject for info request for section 382 study.	2.1	\$ 500	1,050.00
Llamado, Christopher Pagkalinawan	02/28/05	Finish entering the share prices for the Common A, preferred B, C, D and E shares into the stock transaction chronology.	2.5	\$ 225	562.50
Llamado, Christopher Pagkalinawan	02/28/05	Review and analyze comments from A. Kashlinskaya (KPMG) to be considered in making adjustments to the stock transaction chronology report. Began examining the discrepancies noted and proceed to make the appropriate adjustments.	2.5	\$ 225	562.50
Van Gulick, Robert R.	02/28/05	Discussion with M. French (KPMG) regarding state tax position on inter-company interest and potential impact of joint obligor analysis.	1.0	\$ 600	600.00
Vogel, Jeffrey L.	02/28/05	Call with J. Pooler and C. Sewell (both Pegasus) on 1504 and Notice 2004-37.	2.4	\$ 600	1,440.00
Wakefield, Richard Colin	02/28/05	Discussion with D. Antoni (KPMG) regarding issues of presentation of discontinued operations tax effect, losses, income offset on continuing operations vs discontinued operations.	1.0	\$ 600	600.00
Total Tax Provision Assistance			345.7		\$ 145,022.50

EXHIBIT B2

PEGASUS SATELLITE TELEVISION, INC., et al.
Fee Statements and Fee Applications
February 1, 2005 through February 28, 2005

Name	Date	Description	Hours	Rate	Amount
Campbell,Celeste Heath	02/02/05	Edit and format Pegasus December time detail.	1.2	\$ 140	\$ 168.00
Campbell,Celeste Heath	02/03/05	Edit and format Pegasus December time detail.	2.3	\$ 140	322.00
Campbell,Celeste Heath	02/04/05	Edit and format Pegasus December expense and time detail.	1.6	\$ 140	224.00
Campbell,Celeste Heath	02/07/05	Compile December time and expense detail into schedule format.	1.4	\$ 140	196.00
Campbell,Celeste Heath	02/08/05	Generate PDF of fee schedule and update accompanying narratives and forward for review.	0.9	\$ 140	126.00
Hillier,Bradley	02/08/05	Review and approve Pegasus December fee statement.	1.2	\$ 500	600.00
Campbell,Celeste Heath	02/08/05	Finalize December fee schedule and initiate filing process.	0.9	\$ 140	126.00
Campbell,Celeste Heath	02/11/05	Prepare narrative, copies and airbill for distribution to Pegasus management.	0.7	\$ 140	98.00
Campbell,Celeste Heath	02/22/05	Edit and format Pegasus January detail.	1.1	\$ 140	154.00
Campbell,Celeste Heath	02/24/05	Edit and format Pegasus January detail.	2.4	\$ 140	336.00
Antoni,David F	02/28/05	Edit and forward time detail revisions to L. Hilyard (KPMG).	0.5	\$ 500	250.00
Campbell,Celeste Heath	02/28/05	Edit and format Pegasus January detail.	1.0	\$ 140	140.00
Hillier,Bradley	02/28/05	Review status of Pegasus billing and address outstanding issues.	0.8	\$ 500	400.00
Total Fee Statements and Fee Applications			16.0		\$ 3,140.00

EXHIBIT B4

PEGASUS SATELLITE TELEVISION, INC., et al.

Travel

February 1, 2005 through February 28, 2005

Name	Date	Description	Hours	Rate	Amount
Kashlinskaya,Alla R	02/01/05	Travel to Pegasus from Baltimore to Philadlephia	1.2	\$ 500	600.00
Kashlinskaya,Alla R	02/02/05	Travel back to Baltimore from Philadelphia.	1.2	\$ 500	600.00
		Total Travel	2.4		\$ 1,200.00
		less 50%			600.00
		Travel @ 50 %			600.00

EXHIBIT C1

PEGASUS SATELLITE TELEVISION, INC., et al.
Detail of Out of Pocket Expenses
February 1, 2005 through February 28, 2005

Name	Date	Description	Amount
		<i>Airfare Subtotal</i>	<u>\$ -</u>
French,Mark	02/01/05	Taxi fare from Philadelphia train station to Pegasus offices.	\$ 13.00
Kashlinskaya,Alla R	02/10/05	Taxi fare from Philadelphia train station to Pegasus offices.	15.00
Kashlinskaya,Alla R	02/10/05	Parking at Baltimore Penn Station for 2 days.	20.00
Kashlinskaya,Alla R	02/10/05	Round trip train fare from Baltimore, MD to Philadelphia, PA to attend meetings at Pegasus.	192.00
		<i>Ground Transportation Subtotal</i>	<u>\$ 240.00</u>
Kashlinskaya,Alla R	02/10/05	Philadelphia, PA for 1 night.	\$ 216.00
		<i>Lodging Subtotal</i>	<u>\$ 216.00</u>
Kashlinskaya,Alla R	02/10/05	Out of town dinner for self.	\$ 26.00
		<i>Meals Subtotal</i>	<u>\$ 26.00</u>
		<i>Telephone Subtotal</i>	<u>\$ -</u>
		<i>Miscellaneous Subtotal</i>	<u>\$ -</u>
		Total Out of Pocket Expenses	<u><u>\$ 482.00</u></u>

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MAINE

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

CERTIFICATE OF SERVICE

I, Sheila R. Dilios, being over the age of eighteen and an employee of Bernstein, Shur, Sawyer & Nelson, hereby certify that on April 25, 2005 I caused the Statement of Fees for Services Rendered and Expenses Incurred by KPMG LLP as Taxation Planning Advisors for Debtors and Debtors-In-Possession of Pegasus Satellite Television, Inc., et al. for the Period from February 1, 2005 through February 28, 2005 to be served on the parties listed by verifying that such persons(s) are listed on the Electronic Mail Notice List kept by the Clerk's office and therefore will be served as part of the Electronic Case Filing ("ECF") system pursuant to the Standing Order Regarding Administrative Procedures for Electronically Filed Cases dated August 12, 2002, and entered in the U.S. Bankruptcy Court for the District of Maine.

April 25, 2005

/s/ Sheila R. Dilios
SHEILA R. DILIOS

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