

**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 MARCH 1, 2005 THROUGH MARCH 31, 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 March 1, 2005 through March 31, 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 \$ 165,863.00. In connection with services rendered, KPMG has recorded actual and necessary out-of-pocket expenses in the amount of \$ 971.00. 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 “B3”); 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:	\$ 165,863.00
Less 10% Holdback:	<u>(16,586.30)</u>
Total Fees Now Due:	\$ 149,276.70
Total Expenses Now Due:	<u>\$ 971.00</u>
Total Fees and Expenses Now Due:	<u>\$ 150,247.70</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: May 5, 2005

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Frank J. Angeleri". The signature is fluid and cursive, with a prominent loop at the end.

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
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Portland, ME 04104
Attn: Robert J. Keach, Esq.

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United States Trustee for the District of Maine
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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

**FIFTH 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 MARCH 1, 2005 THROUGH MARCH 31, 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: March 1, 2005 through March 31, 2005

Amount of Compensation sought as actual, reasonable and necessary: \$ 165,863.00

Amount of Expense Reimbursement sought as actual, reasonable and necessary: \$ 971.00

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 \$3,738.00.

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		
4/25/2005	2/1/05 - 2/28/05	\$ 148,762.50	\$ 482.00		

EXHIBIT A
PEGASUS SATELLITE TELEVISION, INC., et al.
Summary Of Hours and Standard Fees Incurred By Professional
March 1, 2005 through March 31, 2005

Professional	Position	Years of Experience	Current Hours Billed	Hourly Rate	Standard Fees Billed
Angeleri, Frank J.	Federal Tax Partner	18	5.0	\$ 600.00	\$ 3,000.00
Antoni, David F.	Federal Tax Senior Manager	18	10.9	\$ 500.00	5,450.00
Barton, Michael L.	Principal - Tax	12	16.0	\$ 600.00	9,600.00
Condon, Brian	Senior Manager -Tax	13	8.8	\$ 500.00	4,400.00
Field, Karen Marie	Compensation & Benefits Tax Senior Manager	21	1.0	\$ 500.00	500.00
French, Mark	Mergers & Acquisitions Tax Partner	17	39.3	\$ 600.00	23,580.00
Gardner, David E.	Senior Manager	9.5	0.4	\$ 500.00	200.00
Goldberg, Dana L.	Senior Manager	11	0.5	\$ 500.00	250.00
Gorden, Tucker D.	Financial Products Tax Manager	5	5.5	\$ 425.00	2,337.50
Harris, Deanna Walton	Senior Manager	10	4.0	\$ 500.00	2,000.00
Hering, David Patrick	Tax Managing Director	15	0.0	\$ 500.00	-
Hillier, Bradley	Forensics Senior Manager	10	0.0	\$ 500.00	-
Hoffenberg, Mark R.	Principal - Corporate Tax	13	0.0	\$ 600.00	-
Jones, Kendall Craig	Principal - Tax	28	0.0	\$ 600.00	-
Kashlinskaya, Alla R.	Mergers & Acquisitions Tax Senior Manager	8	109.3	\$ 500.00	54,650.00
Llamado, Christopher Pagkalinawan	Tax Associate	1	11.3	\$ 225.00	2,542.50
Lucas, Gerard	Senior Associate	6	93.5	\$ 350.00	32,725.00
Madden, David P.	Principal - Tax	22	13.1	\$ 600.00	7,860.00
Mazin, Martin M.	Manager - Tax	6	0.0	\$ 425.00	-
Orolin, Neil Joseph	Manager	8	0.5	\$ 425.00	212.50
Price, Mark H.	Financial Products Tax Partner	7	0.0	\$ 600.00	-
Roberts, Lauren G.	Senior Manager -Tax	16	0.0	\$ 500.00	-
Terral, Travis M.	Manager	6	11.5	\$ 425.00	4,887.50
Van Gulick, Robert R.	State & Local Tax Partner	20	1.0	\$ 600.00	600.00
Vogel, Jeffrey L.	Principal - Tax	10	11.8	\$ 600.00	7,080.00
Wakefield, Richard Colin	Federal Tax Partner-Specialist SFAS 109	34	1.0	\$ 600.00	600.00
Campbell, Celeste Heath	Paraprofessional	1	24.2	\$ 140.00	3,388.00
Total Hours and Fees at Standard Rate			<u>368.6</u>		\$ 165,863.00
less Travel @ 50%					-
Total Hours and Fees at Standard Rate less Travel					\$ 165,863.00
Out of Pocket Expenses					971.00
Subtotal of Fees and Out of Pocket Expenses					\$ 166,834.00
10% Holdback Adjustment					(16,586.30)
Net Requested Fees & Out of Pocket Expenses					<u><u>\$ 150,247.70</u></u>
Blended Rate:				<u>\$ 472</u>	

EXHIBIT B
PEGASUS SATELLITE TELEVISION, INC., et al.
Summary of Hours and Standard Fees Incurred by Category
March 1, 2005 through March 31, 2005

<u>Category</u>	<u>Exhibit</u>	<u>Hours</u>	<u>Fees</u>
Tax Provision Assistance	B1	29.2	\$ 14,425.00
Other Tax Consulting-Bankruptcy	B2	314.5	147,700.00
Fee Statements and Fee Applications	B3	24.9	3,738.00
Total		<u>368.6</u>	<u>\$ 165,863.00</u>

EXHIBIT C
PEGASUS SATELLITE TELEVISION, INC., et al.
Summary of Out of Pocket Expenses
March 1, 2005 through March 31, 2005

<u>Category</u>	<u>Amount</u>
Airfare	\$ -
Ground Transportation	473.00
Lodging	244.00
Meals	254.00
Telephone	-
Miscellaneous	-
Total	<u>\$ 971.00</u>

EXHIBIT B1

PEGASUS SATELLITE TELEVISION, INC., et al.
Tax Provision Assistance
March 1, 2005 through March 31, 2005

Name	Date	Description	Hours	Rate	Amount
Antoni,David F	03/01/05	Call with C. Sewell and A. Barna (both Pegasus) to discuss fourth quarter tax provision and 162(m) compensation disallowance issues.	1.5	\$ 500	\$ 750.0
Field,Karen Marie	03/01/05	Perform research regarding 162(m) split dollar life and transfer of a life insurance contract. Check calculation used to determine the amount in excess of the \$1 M limit.	0.5	\$ 500	250.00
Wakefield,Richard Colin	03/01/05	Discussion with Department of Professional Practice-Audit regarding the discontinued operations allocation as it pertains to Pegasus.	1.0	\$ 600	600.00
Antoni,David F	03/02/05	Call with C. Sewell and A. Barna (both Pegasus) to discuss tax classifications for prior periods between continuing and discontinuing operations.	0.5	\$ 500	250.00
Antoni,David F	03/03/05	Provide comments to C. Sewell (Pegasus) via e-mail on final fourth quarter tax provision model and address questions on tax footnote issues.	1.0	\$ 500	500.00
Field,Karen Marie	03/03/05	Discussion with D. Harris (KPMG) regarding Section 83 "when is restricted stock considered issued?"	0.5	\$ 500	250.00
Harris,Deanna Walton	03/03/05	Discussion with K. Field (KPMG) regarding Section 83 "when is restricted stock considered issued?"	0.5	\$ 500	250.00
Antoni,David F	03/11/05	Perform planning for Pegasus meeting on 3/16.	0.1	\$ 500	50.00
Antoni,David F	03/12/05	Perform planning for meeting at Pegasus on 3/16.	0.1	\$ 500	50.00
Van Gulick,Robert R.	03/14/05	Call with C. Sewell (Pegasus) and J. Barney (Herbein) regarding revisions to state tax reserve calculations that may be required if debt obligations are not treated as owned by the operating subsidiaries for tax purposes.	0.5	\$ 600	300.00
Angeleri,Frank J.	03/16/05	Participate in planning meeting at Pegasus to meet with their new auditors (Joe Perry of Marcum & Kliegman) and to discuss their questions on tax provision computations. Attendees include J. Pooler, A. Barna, C.Sewell, R. Gruchacz (all Pegasus) and J. Barney (Herbein).	3.0	\$ 600	1,800.00
Antoni,David F	03/16/05	Attend planning meeting at Pegasus to meet with new auditors J. Perry of (Marcum & Kliegman) to discuss their questions on tax provision computations. Attendees include J. Pooler, A. Barna, C. Sewell and R. Gurchacz (all Pegasus) and J.Barney (Herbein).	4.0	\$ 500	2,000.00
Angeleri,Frank J.	03/21/05	Discussion with J. Pooler (Pegasus) regarding deconsolidation.	0.5	\$ 600	300.00
Angeleri,Frank J.	03/21/05	Provide input to engagement team on deconsolidation and 382 matters	1.5	\$ 600	900.00
Antoni,David F	03/21/05	Review and analyze revised 4th quarter tax memo.	2.5	\$ 500	1,250.00
Antoni,David F	03/24/05	Perform final review and analysis of tax provision model for 4th quarter.	0.5	\$ 500	250.00
Terral,Travis M.	03/29/05	Review and analyze project workpapers transmitted by KPMG - Baltimore to obtain orientation regarding 382 analysis.	0.9	\$ 425	382.50
Terral,Travis M.	03/29/05	Review and analyze Pegasus' Class A and Class B common stock issuances to confirm the proper treatment of these instruments as stock or non-stock for 382 analysis purposes.	0.6	\$ 425	255.00
Terral,Travis M.	03/30/05	Continue to review and analyze Pegasus' Class A and Class B common stock issuances to confirm the proper treatment of these instruments as stock or non-stock for 382 analysis purposes.	1.8	\$ 425	765.00
Terral,Travis M.	03/30/05	Review and analyze Pegasus' Class A preferred stock issuance to confirm the proper treatment of this instrument as stock or non-stock for 382 analysis purposes.	1.8	\$ 425	765.00

EXHIBIT B1

PEGASUS SATELLITE TELEVISION, INC., et al.
Tax Provision Assistance
March 1, 2005 through March 31, 2005

Name	Date	Description	Hours	Rate	Amount
Terral, Travis M.	03/30/05	Review and analyze Pegasus' Class B preferred stock issuance to confirm the proper treatment of this instrument as stock or non-stock for 382 analysis purposes.	1.4	\$ 425	595.00
Terral, Travis M.	03/31/05	Review and analyze Pegasus' Class C preferred stock issuance to confirm the proper treatment of this instrument as stock or non-stock for 382 analysis purposes.	1.3	\$ 425	552.50
Terral, Travis M.	03/31/05	Review and analyze Pegasus' Class D preferred stock issuance to confirm the proper treatment of this instrument as stock or non-stock for 382 analysis purposes.	1.4	\$ 425	595.00
Terral, Travis M.	03/31/05	Review and analyze Pegasus' Class E preferred stock issuance to confirm the proper treatment of this instrument as stock or non-stock for 382 analysis purposes.	1.2	\$ 425	510.00
Terral, Travis M.	03/31/05	Begin confirmation of 1996 transaction dates chosen by KPMG - Baltimore as "testing dates" for purposes of the 382 analysis.	0.6	\$ 425	255.00
Total Tax Provision Assistance			29.2	\$	14,425.00

EXHIBIT B2

PEGASUS SATELLITE TELEVISION, INC., et al.
Other Tax Consulting-Bankruptcy
March 1, 2005 through March 31, 2005

Name	Date	Description	Hours	Rate	Amount
Condon,Brian	03/01/05	Perform research regarding deconsolidation issue.	0.7	\$ 500.00	\$ 350.00
Condon,Brian	03/01/05	Call with law firm representing PCC (Debevoise) regarding deconsolidation issue.	1.2	\$ 500.00	600.00
French,Mark	03/01/05	Conference call with J. Pooler and S. Blank (both Pegasus) and T. Yancey (SAB&W) regarding PSC Series A preferred stock.	1.5	\$ 600.00	900.00
French,Mark	03/01/05	Follow-up telephone conversation with R. Cox (Akin Gump) and T. Yancey (SAB&W) regarding Series A preferred stock.	0.2	\$ 600.00	120.00
Harris,Deanna Walton	03/01/05	Research regarding definition of "issuance" for 1504.	3.5	\$ 500.00	1,750.00
Kashlinskaya,Alla R	03/01/05	Prepare transaction chronology for 2000.	1.6	\$ 500.00	800.00
Kashlinskaya,Alla R	03/01/05	Analyze small issuance exception for section 382 study for 1996-2000.	2.4	\$ 500.00	1,200.00
Kashlinskaya,Alla R	03/01/05	Prepare KPMG 382 model for 1996-1999.	2.9	\$ 500.00	1,450.00
Llamado,Christopher Pagkalinawan	03/01/05	Revise adjustments to the 382 model for years 1996 to 2000 based on A. Kashlinskaya's (KPMG) comments.	2.0	\$ 225.00	450.00
Llamado,Christopher Pagkalinawan	03/01/05	Incorporate to the 382 model adjustments for year 2000 to 2004.	1.5	\$ 225.00	337.50
Llamado,Christopher Pagkalinawan	03/01/05	Meet with N. Orolin (KPMG) regarding 382 issues.	0.5	\$ 225.00	112.50
Orolin,Neil Joseph	03/01/05	Assist C. Llamado (KPMG) with questions regarding 382 project.	0.5	\$ 425.00	212.50
Barton,Michael L.	03/02/05	Perform preliminary review and analysis of Herbein prepared stock basis schedule for first-tier subs.	3.9	\$ 600.00	2,340.00
French,Mark	03/02/05	Call with T. Yancey (SABW) regarding Notice 2004-37 and impact on tax consolidation.	1.3	\$ 600.00	780.00
French,Mark	03/02/05	Perform research regarding Notice 2004-37 and tax consolidation.	0.5	\$ 600.00	300.00
French,Mark	03/02/05	Call with J. Vogel (KPMG) regarding application of Notice 2004-37.	0.4	\$ 600.00	240.00
French,Mark	03/02/05	Review and analyze section 382 study.	1.8	\$ 600.00	1,080.00
Madden,David P.	03/02/05	Address several section 382 built-in gain/loss issues: 1) how do deferred tax assets & liabilities factor into net unrealized built in gain/net unrealized built in loss? 2) how do tax deductible expenses factor into net unrealized built in gain/net unrealized built in loss? 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 net unrealized built in gain/net unrealized built in loss?	2.0	\$ 600.00	1,200.00
Vogel,Jeffrey L.	03/02/05	Discuss deconsolidation of PSC with M. French (KPMG).	0.4	\$ 600.00	240.00
Vogel,Jeffrey L.	03/02/05	Perform associated research concerning deconsolidation of PSC.	1.0	\$ 600.00	600.00
Barton,Michael L.	03/03/05	Continue review and analysis of Herbein prepared stock basis schedule for first-tier subs.	2.1	\$ 600.00	1,260.00
French,Mark	03/03/05	Review and analyze section 382 study.	2.5	\$ 600.00	1,500.00
French,Mark	03/03/05	Call with T. Yancey (SABW) regarding tax consolidation issues.	0.2	\$ 600.00	120.00

EXHIBIT B2

PEGASUS SATELLITE TELEVISION, INC., et al.

Other Tax Consulting-Bankruptcy

March 1, 2005 through March 31, 2005

Name	Date	Description	Hours	Rate	Amount
French,Mark	03/03/05	Conduct research and follow-up regarding Pegasus engagement issues.	2.3	\$ 600.00	1,380.00
Kashlinskaya,Alla R	03/03/05	Address section 382 study comments (regarding shareholders and transactions through 12/99) from M. French (KPMG).	2.8	\$ 500.00	1,400.00
Kashlinskaya,Alla R	03/03/05	Revise changes to KPMG 382 study per M.French (KPMG) comments.	1.2	\$ 500.00	600.00
Kashlinskaya,Alla R	03/03/05	Document replies to M. French's (KPMG) comments, research investment advisor issues; forward questions to C. Simulis (KPMG).	1.6	\$ 500.00	800.00
Kashlinskaya,Alla R	03/03/05	Prepare KPMG 382 model for 1999, 2000, 2001.	2.9	\$ 500.00	1,450.00
Lucas,Gerard	03/03/05	Prepare excel spreadsheet organizational chart for tax year 1994.	3.2	\$ 350.00	1,120.00
Lucas,Gerard	03/03/05	Prepare excel spreadsheet organizational chart for tax year 1995.	3.3	\$ 350.00	1,155.00
Lucas,Gerard	03/03/05	Prepare excel spreadsheet organizational chart for tax year ended 10-96.	3.5	\$ 350.00	1,225.00
Barton,Michael L.	03/04/05	Complete review and analysis of Herbein prepared stock basis schedule for first-tier subs.	3.3	\$ 600.00	1,980.00
French,Mark	03/04/05	Conference call with Pegasus regarding section 382 study with T. Yancey (Sidney), J. Pooler (Pegasus) and A. Kashlinskaya (KPMG).	1.5	\$ 600.00	900.00
French,Mark	03/04/05	Call with J. Pooler and T. Lodge (both Pegasus), T. Yancey (SABW), and R. Cox (Akin Gump) regarding various tax issues including net operating loss, consolidation and interest expense.	2.5	\$ 600.00	1,500.00
Gardner,David E	03/04/05	Research issues regarding whether various debts were "securities" for tax purposes	0.4	\$ 500.00	200.00
Kashlinskaya,Alla R	03/04/05	Prepare KPMG 382 model for 2002.	2.1	\$ 500.00	1,050.00
Kashlinskaya,Alla R	03/04/05	Prepare KPMG 382 model for 2003.	1.9	\$ 500.00	950.00
Kashlinskaya,Alla R	03/04/05	Prepare KPMG 382 model for 2004.	2.9	\$ 500.00	1,450.00
Kashlinskaya,Alla R	03/04/05	Conference call regarding section 382 study with T. Yancey (Sidney), J. Pooler (Pegasus) and M. French (KPMG).	1.5	\$ 500.00	750.00
Lucas,Gerard	03/04/05	Prepare excel spreadsheet organizational chart for tax year ended 12-96.	3.8	\$ 350.00	1,330.00
Lucas,Gerard	03/04/05	Prepare excel spreadsheet organizational chart for tax year 1997.	3.1	\$ 350.00	1,085.00
Lucas,Gerard	03/04/05	Continue to prepare excel spreadsheet organizational chart for tax year 1997.	3.1	\$ 350.00	1,085.00
Lucas,Gerard	03/05/05	Prepare excel spreadsheet organizational chart for tax year 1998.	2.9	\$ 350.00	1,015.00
Lucas,Gerard	03/05/05	Continue to prepare excel spreadsheet organizational chart for tax year 1998.	3.6	\$ 350.00	1,260.00
Lucas,Gerard	03/05/05	Prepare excel spreadsheet organizational chart for tax year 1999.	3.5	\$ 350.00	1,225.00
Lucas,Gerard	03/06/05	Prepare excel spreadsheet organizational chart for tax year 2000.	3.9	\$ 350.00	1,365.00
Lucas,Gerard	03/06/05	Continue to prepare excel spreadsheet organizational chart for tax year 2000.	2.7	\$ 350.00	945.00
Lucas,Gerard	03/06/05	Prepare excel spreadsheet organizational chart for tax year 2001.	1.4	\$ 350.00	490.00

EXHIBIT B2

PEGASUS SATELLITE TELEVISION, INC., et al.

Other Tax Consulting-Bankruptcy

March 1, 2005 through March 31, 2005

Name	Date	Description	Hours	Rate	Amount
French,Mark	03/07/05	Call with T. Yancey (SABW) regarding various tax issues including section 382.	0.4	\$ 600.00	240.00
French,Mark	03/07/05	Call with J. Pooler and S. Blank (both Pegasus) and A. Kashlinskaya (KPMG) regarding identification of 5% shareholders for section 382 purposes.	0.6	\$ 600.00	360.00
Kashlinskaya,Alla R	03/07/05	Revise KPMG 382 2001 model per M. French's (KPMG) comments.	2.5	\$ 500.00	1,250.00
Kashlinskaya,Alla R	03/07/05	Research 2002 transactions for input into KPMG 382 model.	1.8	\$ 500.00	900.00
Kashlinskaya,Alla R	03/07/05	Conference call regarding factual questions for section 382 study with S. Blank, J. Pooler (both Pegasus), and M. French (KPMG).	0.6	\$ 500.00	300.00
Kashlinskaya,Alla R	03/07/05	Prepare follow-up e-mail regarding factual questions for section 382 study with updated questions and M. Pagon's (Pegasus) stock holdings spreadsheet.	1.8	\$ 500.00	900.00
Kashlinskaya,Alla R	03/08/05	Review and analyze Pegasus note exchange agreement looking for "security" qualification for E reorganization.	1.1	\$ 500.00	550.00
Lucas,Gerard	03/09/05	Prepare excel spreadsheet organizational chart for tax year 2002.	2.1	\$ 350.00	735.00
Lucas,Gerard	03/09/05	Prepare excel spreadsheet organizational chart for tax year 2003.	2.8	\$ 350.00	980.00
Lucas,Gerard	03/09/05	Prepare excel spreadsheet organizational chart for tax year 2004.	3.1	\$ 350.00	1,085.00
Barton,Michael L.	03/12/05	Perform preliminary review and analysis of Herbein prepared stock basis schedule for lower-tier subs.	0.7	\$ 600.00	420.00
French,Mark	03/14/05	Call with R. Van Gulick (KPMG) and J. Barney (Herbein) regarding interest expense computations.	0.5	\$ 600.00	300.00
French,Mark	03/14/05	Call with C. Sewell (Pegasus) regarding interest expense computations.	0.2	\$ 600.00	120.00
Van Gulick,Robert R.	03/14/05	Call with M. French (KPMG) and J. Barney (Herbein) regarding required information and calculation to measure states reserves related to the above noted exposure if debt were treated as owned at the holding company level.	0.5	\$ 600.00	300.00
Vogel,Jeffrey L.	03/14/05	Call with T. Yancy (Sidley) regarding Form 7004.	1.3	\$ 600.00	780.00
French,Mark	03/15/05	Call with T. Yancey (SABW) regarding Form 7004, extension of federal income tax return.	0.3	\$ 600.00	180.00
French,Mark	03/15/05	Call with J. Vogel (KPMG) regarding Form 7004.	0.5	\$ 600.00	300.00
French,Mark	03/15/05	Follow-up telephone conversation with T. Yancey (SABW) and C. Sewell (Pegasus) regarding Form 7004.	0.2	\$ 600.00	120.00
Kashlinskaya,Alla R	03/15/05	Complete 1999 transaction chronology for section 382 study.	1.3	\$ 500.00	650.00
Kashlinskaya,Alla R	03/15/05	Generate 2000 transaction chronology for section 382 study	2.9	\$ 500.00	1,450.00
Kashlinskaya,Alla R	03/15/05	Direct C. Llamado (KPMG) on section 382 model.	0.8	\$ 500.00	400.00
Llamado,Christopher Pagkalinawan	03/15/05	Discussion with A. Kashlinskaya (KPMG) regarding required updates in the transaction chronology for 382 model.	0.8	\$ 225.00	180.00
Lucas,Gerard	03/15/05	Input ownership schedule into the KPMG/1502 model.	3.5	\$ 350.00	1,225.00
Vogel,Jeffrey L.	03/15/05	Call with M. French (KPMG) regarding Form 7004.	0.5	\$ 600.00	300.00
Barton,Michael L.	03/16/05	Continue review and analysis of Herbein prepared stock basis schedule for lower-tier subs.	0.9	\$ 600.00	540.00
French,Mark	03/16/05	Call with J. Pooler (Pegasus) and new accounting firm regarding various tax issues under review, including section 382, consolidation and debt obligations.	1.3	\$ 600.00	780.00

EXHIBIT B2

PEGASUS SATELLITE TELEVISION, INC., et al.

Other Tax Consulting-Bankruptcy

March 1, 2005 through March 31, 2005

Name	Date	Description	Hours	Rate	Amount
Kashlinskaya,Alla R	03/16/05	Review and analyze 1995 10K for 382 study items.	2.8	\$ 500.00	1,400.00
Kashlinskaya,Alla R	03/16/05	Summarize and document ownership change dates for M. French (KPMG).	1.1	\$ 500.00	550.00
Llamado,Christopher Pagkalinawan	03/16/05	Review and analyze the schedules to determine how they can be tied to the figures in the 10K report.	2.1	\$ 225.00	472.50
Madden,David P.	03/16/05	Prepare additional comments and review and analysis of joint obligor memo regarding cost keeping and Stratmore. Address consideration of fluctuations in value effect on affiliation.	2.0	\$ 600.00	1,200.00
French,Mark	03/17/05	Call with T. Yancey (SABW) regarding tax consolidation.	0.3	\$ 600.00	180.00
French,Mark	03/17/05	Perform research regarding separate return loss year net operating loss rules.	0.3	\$ 600.00	180.00
French,Mark	03/17/05	Call with J. Pooler (Pegasus), T. Yancey (SABW) and R. Cox (Akin Gump) regarding section 382 study.	0.9	\$ 600.00	540.00
Kashlinskaya,Alla R	03/17/05	Discuss letters to shareholders with A. Smith (Pegasus), prepare follow-up e-mail with data for letter requests.	1.6	\$ 500.00	800.00
Kashlinskaya,Alla R	03/17/05	Assist C. Llamado (KPMG) in fine-tuning transaction chronology.	0.7	\$ 500.00	350.00
Kashlinskaya,Alla R	03/17/05	Call with P. Cox (Akin) regarding section 382 analysis.	0.5	\$ 500.00	250.00
Kashlinskaya,Alla R	03/17/05	Prepare estimate of section 382 limitation for May 2002 ownership change.	2.7	\$ 500.00	1,350.00
Kashlinskaya,Alla R	03/17/05	Perform detailed review and analysis of input in KPMG 382 model.	2.8	\$ 500.00	1,400.00
Kashlinskaya,Alla R	03/17/05	Review and analyze KPMG 382 reports.	2.1	\$ 500.00	1,050.00
Llamado,Christopher Pagkalinawan	03/17/05	Begin reconciliation of schedule of M. Pagon's (Pegasus) ownership to our own schedule.	0.5	\$ 225.00	112.50
Llamado,Christopher Pagkalinawan	03/17/05	Meet with A. Kashlinskaya (KPMG) regarding transaction chronology.	0.7	\$ 225.00	157.50
Llamado,Christopher Pagkalinawan	03/17/05	Adjust ending share balances and reference the stated transactions to the 10K, 13D and 13G reports..	1.7	\$ 225.00	382.50
French,Mark	03/18/05	Review and analyze draft section 382 letters for higher tier owners.	1.0	\$ 600.00	600.00
Gorden, Tucker D.	03/18/05	Research qualified reopening rules and created original issue discount schedules for 11.25% notes issued in exchanges.	2.4	\$ 425.00	1,020.00
Kashlinskaya,Alla R	03/18/05	Tie 5% shareholders in 382 study model back to Forms 13D/G summary and revise the model as necessary.	2.8	\$ 500.00	1,400.00
Kashlinskaya,Alla R	03/18/05	Prepare representation and assumptions letter (first draft).	2.6	\$ 500.00	1,300.00
Kashlinskaya,Alla R	03/18/05	Prepare section 382 draft reports to send to Pegasus.	2.7	\$ 500.00	1,350.00
Kashlinskaya,Alla R	03/18/05	Revise representation letter per M. French (KPMG) comments.	1.1	\$ 500.00	550.00
Kashlinskaya,Alla R	03/18/05	Prepare draft transaction chronology to send to Pegasus for review.	1.4	\$ 500.00	700.00
Llamado,Christopher Pagkalinawan	03/18/05	Reference transactions in transaction chronology to 10K and 2004 10Q reports.	1.5	\$ 225.00	337.50
Condon,Brian	03/21/05	Revise joint obligor memo.	0.5	\$ 500.00	250.00
French,Mark	03/21/05	Call with T. Yancey (SABW) regarding section 382 study findings.	0.5	\$ 600.00	300.00
Gorden, Tucker D.	03/21/05	Research qualified reopening rules and created original issue discount schedules for 11.25% notes issued in exchanges.	3.1	\$ 425.00	1,317.50

EXHIBIT B2PEGASUS SATELLITE TELEVISION, INC., et al.
Other Tax Consulting-Bankruptcy
March 1, 2005 through March 31, 2005

Name	Date	Description	Hours	Rate	Amount
Condon,Brian	03/22/05	Revise joint obligor memo.	3.4	\$ 500.00	1,700.00
Kashlinskaya,Alla R	03/22/05	Review and analyze e-mail regarding Peninsula ownership of Pegasus for section 382 analysis.	0.5	\$ 500.00	250.00
Lucas,Gerard	03/22/05	Prepare taxable income excel spreadsheet for tax years 1994 through 10-96.	2.1	\$ 350.00	735.00
Lucas,Gerard	03/22/05	Continue to prepare taxable income excel spreadsheet for tax years 1994 through 10-96.	1.9	\$ 350.00	665.00
Madden,David P.	03/22/05	Perform research regarding joint obligor and disaffiliation becauseof preferred lost vanilla status	0.8	\$ 600.00	480.00
Barton,Michael L.	03/23/05	Continue review and analysis of Herbein prepared stock basis schedule for lower-tier subs.	1.1	\$ 600.00	660.00
French,Mark	03/23/05	Call with T. Yancey (SABW) regarding treatment of value fluctuations in section 382.	0.3	\$ 600.00	180.00
French,Mark	03/23/05	Call with J. Pooler (Pegasus) regarding outstanding information requests.	0.3	\$ 600.00	180.00
French,Mark	03/23/05	Research separate return loss year net operating loss rules.	0.5	\$ 600.00	300.00
Kashlinskaya,Alla R	03/23/05	Update open items list for section 382 study, forward to J. Pooler (Pegasus).	0.6	\$ 500.00	300.00
Kashlinskaya,Alla R	03/23/05	Draft and initiate e-mail to J. Pooler (Pegasus) regarding Peninsula information.	0.7	\$ 500.00	350.00
Lucas,Gerard	03/23/05	Prepare taxable income excel spreadsheet for tax years 12-96 through 1998.	3.3	\$ 350.00	1,155.00
Lucas,Gerard	03/23/05	Prepare taxable income excel spreadsheet for tax years 1999 through 2001.	3.9	\$ 350.00	1,365.00
Lucas,Gerard	03/23/05	Prepare taxable income excel spreadsheet for tax years 2002.	0.8	\$ 350.00	280.00
Vogel,Jeffrey L.	03/23/05	Perform research and analysis regarding separate return loss year.	1.5	\$ 600.00	900.00
French,Mark	03/24/05	Call with T. Yancey (SABW) regarding treatment of net operating loss and Company's projected taxable income and loss.	2.0	\$ 600.00	1,200.00
Kashlinskaya,Alla R	03/24/05	Review and analyze voice-mail from A. Backer (Debevois) and e-mails regarding section 382 study.	0.5	\$ 500.00	250.00
Kashlinskaya,Alla R	03/24/05	Prepare facts section of "consequences of deconsolidation" memo.	2.5	\$ 500.00	1,250.00
Kashlinskaya,Alla R	03/24/05	Reply to T. Yancey (Sidney) e-mail regarding preferred series C treatment in the study.	0.9	\$ 500.00	450.00
Kashlinskaya,Alla R	03/24/05	Prepare deconsolidation memo.	2.6	\$ 500.00	1,300.00
Lucas,Gerard	03/24/05	Continue to prepare taxable income excel spreadsheet for tax years 2002.	1.7	\$ 350.00	595.00
Lucas,Gerard	03/24/05	Prepare taxable income excel spreadsheet for tax years 2003 and 2004.	3.9	\$ 350.00	1,365.00
Lucas,Gerard	03/24/05	Continue to prepare taxable income excel spreadsheet for tax years 2003 and 2004.	2.4	\$ 350.00	840.00
Barton,Michael L.	03/25/05	Continue review and analysis of Herbein prepared stock basis schedule for lower-tier subs.	1.3	\$ 600.00	780.00
French,Mark	03/25/05	Review and analyze draft memorandum on tax consolidation.	1.5	\$ 600.00	900.00
French,Mark	03/25/05	Call with T. Yancey (SABW) regarding access letters for various parties regarding tax analysis.	0.5	\$ 600.00	300.00

EXHIBIT B2

PEGASUS SATELLITE TELEVISION, INC., et al.
Other Tax Consulting-Bankruptcy
March 1, 2005 through March 31, 2005

Name	Date	Description	Hours	Rate	Amount
French,Mark	03/25/05	Call with J. Vogel and A. Kashlinskaya (both KPMG) regarding comments on deconsolidation memorandum.	0.5	\$ 600.00	300.00
French,Mark	03/25/05	Call with T. Yancey (SABW) regarding access letters.	0.5	\$ 600.00	300.00
Kashlinskaya,Alla R	03/25/05	Revise memo regarding deconsolidation per M. French (KPMG) comments.	2.7	\$ 500.00	1,350.00
Kashlinskaya,Alla R	03/25/05	Discuss deconsolidation memo with J. Vogel and M. French (both KPMG).	0.5	\$ 500.00	250.00
Kashlinskaya,Alla R	03/25/05	Revise deconsolidation memo per J. Vogel's (KPMG) comments.	2.5	\$ 500.00	1,250.00
Kashlinskaya,Alla R	03/25/05	Review and analyze T. Yancey (Sidney) changes to representation letter for section 382 study and summarize conclusions in e-mail to M. French (KPMG).	1.2	\$ 500.00	600.00
Kashlinskaya,Alla R	03/25/05	Prepare list of acquisitions for shares (for small issuance exception testing for section 382 study).	1.3	\$ 500.00	650.00
Lucas,Gerard	03/25/05	Input taxable income schedule into the KPMG/1502 model.	2.4	\$ 350.00	840.00
Lucas,Gerard	03/25/05	Continue to input taxable income schedule into the KPMG/1502 model.	1.6	\$ 350.00	560.00
Vogel,Jeffrey L.	03/25/05	Call with M. French and A. Kashlinskaya (both KPMG) regarding comments on deconsolidation memorandum.	0.5	\$ 600.00	300.00
Vogel,Jeffrey L.	03/25/05	Prepare separate return loss year memo.	3.5	\$ 600.00	2,100.00
French,Mark	03/28/05	Prepare access letters.	1.0	\$ 600.00	600.00
Kashlinskaya,Alla R	03/28/05	Organize and prepare materials for D. Goldberg (KPMG)'s review and analysis of Pegasus 382.	1.0	\$ 500.00	500.00
Kashlinskaya,Alla R	03/28/05	Add Series C transactions to transaction chronology.	2.3	\$ 500.00	1,150.00
Kashlinskaya,Alla R	03/28/05	Revise Series C/Par Capital transactions in KPMG 382 - Part I.	1.3	\$ 500.00	650.00
Kashlinskaya,Alla R	03/28/05	Revise Series C in Part II of KPMG 382 model.	1.6	\$ 500.00	800.00
Kashlinskaya,Alla R	03/28/05	Review and analyze changes made to KPMG 382 model.	0.8	\$ 500.00	400.00
Lucas,Gerard	03/28/05	Prepare excel spreadsheet with all investment basis adjustments for all subsidiaries for all years.	2.7	\$ 350.00	945.00
Lucas,Gerard	03/28/05	Continue to prepare excel spreadsheet with all investment basis adjustments for all subsidiaries for all years.	2.8	\$ 350.00	980.00
Lucas,Gerard	03/28/05	Continue to prepare excel spreadsheet with all investment basis adjustments for all subsidiaries for all years.	2.5	\$ 350.00	875.00
Barton,Michael L.	03/29/05	Continue review and analysis of Herbein prepared stock basis schedule for lower-tier subs.	1.7	\$ 600.00	1,020.00
French,Mark	03/29/05	Call with T. Yancey (SABW) regarding section 382.	0.2	\$ 600.00	120.00
French,Mark	03/29/05	Call with T. Yancey (SABW) and B. Scher (Liquidating Trustee) regarding various engagement issues.	0.5	\$ 600.00	300.00
Goldberg,Dana L.	03/29/05	Discussion with T. Terral (KPMG) regarding review procedures to be performed for the 382 analysis.	0.5	\$ 500.00	250.00
Kashlinskaya,Alla R	03/29/05	Draft section 382 analysis letter.	2.6	\$ 500.00	1,300.00
Kashlinskaya,Alla R	03/29/05	Prepare Excel schedule calculating net operating loss utilization.	2.9	\$ 500.00	1,450.00
Kashlinskaya,Alla R	03/29/05	Test net operating loss utilization model.	2.5	\$ 500.00	1,250.00
Lucas,Gerard	03/29/05	Input all Investment basis adjustments into the KPMG/1502 model.	3.6	\$ 350.00	1,260.00
Lucas,Gerard	03/29/05	Continue to input all Investment basis adjustments into the KPMG/1502 model.	2.4	\$ 350.00	840.00

EXHIBIT B2

PEGASUS SATELLITE TELEVISION, INC., et al.

Other Tax Consulting-Bankruptcy

March 1, 2005 through March 31, 2005

Name	Date	Description	Hours	Rate	Amount
Madden,David P.	03/29/05	Review and respond via e-mail to questions posed under section 382 with regards to 1) the disaffiliation of PSC because of voting right given on arrearages, 2) testing going forward for the next ownership; 3) allocation of consol 382 limit and NUBIG.	1.3	\$ 600.00	780.00
Terral,Travis M.	03/29/05	Discussion with D. Goldberg (KPMG) regarding review procedures to be performed for the 382 analysis.	0.5	\$ 425.00	212.50
Barton,Michael L.	03/30/05	Continue review and analysis of Herbein prepared stock basis schedule for lower-tier subs.	1.0	\$ 600.00	600.00
French,Mark	03/30/05	Provide comments on M. Barton (KPMG) stock basis update.	0.2	\$ 600.00	120.00
French,Mark	03/30/05	Meet with A. Kashlinskaya (KPMG) regarding 382 issues.	0.5	\$ 600.00	300.00
French,Mark	03/30/05	Review and analyze net operating loss utilization model and section 382 successive limitations.	3.5	\$ 600.00	2,100.00
French,Mark	03/30/05	Review and analyze draft PCC/PSC tax matters agreement.	0.5	\$ 600.00	300.00
Kashlinskaya,Alla R	03/30/05	Discuss section 382 issues with M. French (KPMG).	0.5	\$ 500.00	250.00
Kashlinskaya,Alla R	03/30/05	Revise net operating loss utilization model per conversation section 382 issues with M. French (KPMG).	2.3	\$ 500.00	1,150.00
Kashlinskaya,Alla R	03/30/05	Compile information received from Pegasus upon creditors' request.	1.7	\$ 500.00	850.00
Kashlinskaya,Alla R	03/30/05	Research section 382 and deconsolidation and summarize and e-mail related questions to D. Madden (KPMG).	2.4	\$ 500.00	1,200.00
Kashlinskaya,Alla R	03/30/05	Revise formulas in net operating loss utilization model.	2.1	\$ 500.00	1,050.00
Lucas,Gerard	03/30/05	Compare, contrast and adjust clients stock basis adjustments against KPMG/1502 stock basis results.	3.1	\$ 350.00	1,085.00
Lucas,Gerard	03/30/05	Compare, contrast and adjust clients stock basis adjustments against KPMG/1502 stock basis results.	2.9	\$ 350.00	1,015.00
Condon,Brian	03/31/05	Review and analyze 382 net operating loss carryforward schedule and provide comments to A. Kashlinskaya (KPMG).	3.0	\$ 500.00	1,500.00
French,Mark	03/31/05	Call with J. Pooler (Pegasus) and manager of a higher tier entity regarding section 382 ownership of such entity.	1.0	\$ 600.00	600.00
French,Mark	03/31/05	Call with T. Yancey and A. Ciavarella (both SABW) regarding net operating loss utilization model.	1.1	\$ 600.00	660.00
French,Mark	03/31/05	Research regarding Notice 2004-37.	0.5	\$ 600.00	300.00
French,Mark	03/31/05	Call with T. Yancey and A. Ciavarella (both SABW) regarding section 382 limitations and draft PCC/PSC tax agreement.	1.5	\$ 600.00	900.00
French,Mark	03/31/05	Call with D. Madden (KPMG) regarding draft PCC/PSC tax agreement.	1.0	\$ 600.00	600.00
Kashlinskaya,Alla R	03/31/05	Review and analyze information from 1995 10K to determine if ownership change occurred upon IPO.	1.3	\$ 500.00	650.00
Kashlinskaya,Alla R	03/31/05	Review and analyze M. Pagon's (Pegasus) ownership spreadsheet received from Pegasus to tie to KPMG prepared schedule.	0.8	\$ 500.00	400.00
Kashlinskaya,Alla R	03/31/05	Review and analyze 401(k) holdings spreadsheet to confirm if it should be treated as a 5% shareholder.	1.1	\$ 500.00	550.00
Kashlinskaya,Alla R	03/31/05	Analyze PSC's 2003 taxable income from tax return to provide information for extension purposes.	2.5	\$ 500.00	1,250.00

EXHIBIT B2

PEGASUS SATELLITE TELEVISION, INC., et al.
Other Tax Consulting-Bankruptcy
March 1, 2005 through March 31, 2005

Name	Date	Description	Hours	Rate	Amount
Kashlinskaya,Alla R	03/31/05	Review and analyze federal extension forms for PSC and PCC and provide comments.	1.6	\$ 500.00	800.00
Madden,David P.	03/31/05	Review and analyze Sidley Austin stipulation regarding apportionment under 1.1502-95© and redraft to achieve better tax efficiencies.	2.0	\$ 600.00	1,200.00
Madden,David P.	03/31/05	Discussion with M. French (KPMG) regarding regarding draft PCC/PSC tax agreement.	1.0	\$ 600.00	600.00
Vogel,Jeffrey L.	03/31/05	Prepare section 382 information.	3.1	\$ 600.00	1,860.00
Madden,David P.	04/20/05	Review and analyze spread sheet analysis for net operating loss use with successive ownership changes. Research 1985 Green Book and ABA proposal with regards to effect of later ownership change on carryover of excess limit and realized built in gains.	2.0	\$ 600.00	1,200.00
Madden,David P.	04/21/05	Perform final review and analysis of net operating loss use spreadsheet and communicate approval as presented to A. Kashlinskaya (KPMG).	2.0	\$ 600.00	1,200.00
Total Other Tax Consulting-Bankruptcy			314.5		\$ 147,700.00

EXHIBIT B3

PEGASUS SATELLITE TELEVISION, INC., et al.
 Fee Statements and Fee Applications
 March 1, 2005 through March 31, 2005

Name	Date	Description	Hours	Rate	Amount
Antoni,David F	03/01/05	Review and analyze January time detail.	0.2	\$ 500.00	\$ 100.0
Campbell,Celeste Heath	03/01/05	Assemble Pegasus January detail into fee schedule format.	3.0	\$ 140.00	420.00
Campbell,Celeste Heath	03/08/05	Edit Pegasus January expenses based on B. Hillier's (KPMG) input and initiate approval process.	1.5	\$ 140.00	210.00
Campbell,Celeste Heath	03/08/05	Revise Pegasus January fee statement based on B. Hillier's (KPMG) review.	0.5	\$ 140.00	70.00
Campbell,Celeste Heath	03/08/05	Finalize Pegasus January statement and motion and initiate engagement management review and approval process.	0.5	\$ 140.00	70.00
Campbell,Celeste Heath	03/09/05	Revise Pegasus January fee statement based on management review and and initiate final approval process.	0.5	\$ 140.00	70.00
Campbell,Celeste Heath	03/09/05	PDF Pegasus January fee statement and initiate filing process.	1.5	\$ 140.00	210.00
Campbell,Celeste Heath	03/09/05	Print and review January Fee Statement for completeness.	0.5	\$ 140.00	70.00
Campbell,Celeste Heath	03/10/05	Update Pegasus cover letter and print schedule, prepare airbill, contact carrier, prepare for shipping.	0.7	\$ 140.00	98.00
Antoni,David F	03/21/05	Review and analyze Pegasus time detail for billing purposes.	0.5	\$ 500.00	250.00
Campbell,Celeste Heath	03/24/05	Edit and format Pegasus February detail.	2.6	\$ 140.00	364.00
Campbell,Celeste Heath	03/24/05	Draft Pegasus proposed order document requested by counsel.	1.0	\$ 140.00	140.00
Campbell,Celeste Heath	03/24/05	Continue to edit and format Pegasus February detail.	2.4	\$ 140.00	336.00
Campbell,Celeste Heath	03/25/05	Finalize Pegasus proposed order document, pdf, and initiate filing process.	0.5	\$ 140.00	70.00
Campbell,Celeste Heath	03/25/05	Edit and format Pegasus February detail.	3.1	\$ 140.00	434.00
Campbell,Celeste Heath	03/25/05	Continue to edit and format Pegasus February detail.	1.9	\$ 140.00	266.00
Campbell,Celeste Heath	03/28/05	Edit and format Pegasus February detail.	2.3	\$ 140.00	322.00
Campbell,Celeste Heath	03/28/05	Continue to edit and format Pegasus February detail.	1.7	\$ 140.00	238.00
Total Fee Statements and Fee Applications			24.9		\$ 3,738.00

EXHIBIT C1

PEGASUS SATELLITE TELEVISION, INC., et al.
 Detail of Out of Pocket Expenses
 March 1, 2005 through March 31, 2005

Name	Date	Description	Amount
		<i>Airfare Subtotal</i>	<u>\$ -</u>
French,Mark	2/1/2005	Train fare from BWI to Philadelphia to attend Pegasus meeting, one way.	\$93.00
French,Mark	2/2/2005	Parking at BWI train station for travel to Pegasus for 1 day.	\$15.00
French,Mark	2/2/2005	Taxi fare from Pegasus to train station after attending Pegasus meeting.	\$15.00
French,Mark	2/2/2005	Return train fare from BWI to Philadelphia after attending Pegasus meeting, one way.	\$87.00
Lucas,Gerard	3/3/2005	Taxi fare from Pegasus to home after working late.	\$37.00
Lucas,Gerard	3/4/2005	Taxi fare from Pegasus to home after working late.	\$37.00
Lucas,Gerard	3/5/2005	Taxi fare from Pegasus to home after working on weekend.	\$37.00
Lucas,Gerard	3/5/2005	Car service from home to Pegasus office when working on weekend .	\$45.00
Lucas,Gerard	3/6/2005	Taxi fare from Pegasus to home after working on weekend.	\$32.00
Lucas,Gerard	3/6/2005	Car service from home to Pegasus office when working on weekend .	\$45.00
Angeleri, Frank J.	3/16/2005	Number of miles incurred outside of normal commute to office (20 @ 40 cents/mile)	\$8.00
Angeleri, Frank J.	3/16/2005	Second parking fee required in order to attend Pegasus meeting.	\$22.00
		<i>Ground Transportation Subtotal</i>	<u>\$ 473.00</u>
French,Mark	2/2/2005	Philadelphia, PA for 1 night.	\$244.00
		<i>Lodging Subtotal</i>	<u>\$ 244.00</u>
French,Mark	2/1/2005	Out of town dinner for self, A. Kashlinskaya, and B. Condon (all KPMG).	\$192.00
Lucas,Gerard	3/3/2005	Overtime dinner for self.	\$16.00
Lucas,Gerard	3/4/2005	Overtime dinner for self.	\$12.00
Lucas,Gerard	3/5/2005	Overtime meal for self on Saturday.	\$7.00
Lucas,Gerard	3/5/2005	Overtime meal for self on Saturday.	\$18.00
Lucas,Gerard	3/6/2005	Overtime dinner for self.	\$9.00
		<i>Meals Subtotal</i>	<u>\$254.00</u>
		<i>Telephone Subtotal</i>	<u>\$ -</u>
		<i>Miscellaneous Subtotal</i>	<u>\$ -</u>
		Total Out of Pocket Expenses	<u><u>\$ 971.00</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 May 9, 2005 I caused the Statement of Fees for Services Rendered and Expenses Incurred by KPMG LLP as Taxation Plannign Advisors for Debtors and Debtors-in-Possession of Pegasus Satellite Television, Inc., et al for the Period From March 1, 2005 Through March 31, 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.

May 9, 2005

/s/ Sheila R. Dilios
Sheila R. Dilios

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