

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MAINE

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

**STATEMENT OF FEES FOR SERVICES RENDERED AND EXPENSES  
INCURRED BY PRICEWATERHOUSECOOPERS LLP AS ACCOUNTANT  
AND AUDITOR TO PEGASUS SATELLITE TELEVISION, INC.  
AND CERTAIN OF ITS SUBSIDIARIES AND AFFILIATES  
FOR THE PERIOD BEGINNING AUGUST 1, 2004 AND ENDING AUGUST 31, 2004**

PricewaterhouseCoopers LLP (“PricewaterhouseCoopers”), accountant and auditor to Pegasus Satellite Television, Inc. and certain of its subsidiaries and affiliates, submits for review its monthly statement (the “Monthly Statement”) of fees and out-of-pocket expenses for the period beginning August 1, 2004 and ending August 31, 2004 (the “Second Compensation Period”). In support of the Monthly Statement, PricewaterhouseCoopers states as follows:

1. On June 2, 2004, Pegasus Satellite Communications, Inc. and certain of its affiliates (collectively, the “Debtors”)<sup>1</sup> 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”).

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

2. On July 22, 2004, the Bankruptcy Court signed an order (the “Retention Order”) authorizing the retention of PricewaterhouseCoopers as Accountant and Auditor to the Debtors on the terms and conditions provided in the Retention Order.

3. On June 24, 2004, the Bankruptcy Court signed 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 a 10% fee “holdback” for all professionals of the Debtors’ estates that comply with the procedures provided therein.

4. For the Second Compensation Period, PricewaterhouseCoopers’ fees for providing professional services to the Debtors totaled \$174,285.50 (\$32,500.00 fixed fee services and \$141,785.50 hourly services). In connection with services rendered, PricewaterhouseCoopers has recorded actual and necessary out-of-pocket expenses in the amount of \$3,250.61. There may exist additional out-of-pocket expenses that PricewaterhouseCoopers has incurred but not yet processed due to timing, which expenses will be submitted at a later date. Attached hereto as Exhibit A is a schedule summarizing actual and necessary expenses recorded during the Second Compensation Period.

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

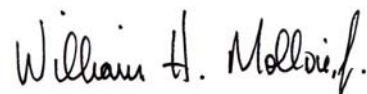
Interim Period	Total Fees	Less Holdback @ 10%	Fees Due	Total Expenses	Amounts Due
August 1, 2004 – August 31, 2004	\$174,285.50	\$17,428.55	\$156,856.95	\$3,250.61	\$160,107.56

6. Attached hereto as Exhibit B is a schedule of the hours billed by each professional at PricewaterhouseCoopers for the Hourly Services, their background experience, and their respective hourly rates, during the Second Compensation Period<sup>2</sup>. Attached hereto as Exhibit B1 is a schedule of the detailed time records for each activity associated with the Hourly Services fees.

7. Attached hereto as Exhibit C is a summary of the fees by project category during the Second Compensation Period.

8. Attached hereto as Exhibit C1 are the summary of the professionals and hours incurred during from Inception (June 2, 2004) through the Second Compensation Period, associated with the Fixed Fee Services. The requirements set forth in Local Rule 2016-1(a)(3)(i), *Time and Task Records* has been waived for the Fixed Fee Services. These summaries provided as a courtesy to document our status of these Fixed Fee services.

PricewaterhouseCoopers LLP  
Two Commerce Square  
Suite 1700, 2001 Market Street  
Philadelphia PA 19103



William H. Molloie, Jr.  
Partner

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<sup>2</sup> In addition to August 2004 services, hourly services not previously billed to the Debtors from the First Compensation Period have been included in this invoice.

**Pegasus Satellite Television, Inc., et al.**  
**PricewaterhouseCoopers LLP**  
**Exhibit A: Summary and Detail of Expenses**  
**For the Period August 1, 2004 through August 31, 2004**

Date	Professional	Expenses	Description
<b><u>Summary of Expenses</u></b>			
	Hotel	\$1,020.77	
	Meals	\$205.01	
	Transportation	\$1,074.00	
	<i>Fixed Fee Expenses</i>	<u>\$950.83</u>	(Includes July 2004 and August 2004 expenses)
	<b>Total Expenses</b>	<b><u>\$3,250.61</u></b>	* See Detail Below
<b><u>Hotel</u></b>			
8/3/2004	Loo, Soo-Kiat	\$215.46	Sarbanes Oxley 404 - Hilton, Philadelphia; 8/2 - 8/3, 1 night
8/6/2004	Loo, Soo-Kiat	\$215.93	Sarbanes Oxley 404 - Hilton, Philadelphia; 8/5 - 8/6, 1 night
8/18/2004	Loo, Soo-Kiat	\$135.66	Sarbanes Oxley 404 - Adam's Mark, Philadelphia; 8/17 - 8/18, 1 night
8/25/2004	Loo, Soo-Kiat	\$453.72	Sarbanes Oxley 404 - Hilton, Philadelphia; 8/23 - 8/26, 2 nights
	<b>Hotel Total</b>	<b><u>\$1,020.77</u></b>	
<b><u>Meals</u></b>			
08/02/2004	Loo, Soo-Kiat	\$14.29	Sarbanes Oxley 404 - Breakfast (McDonald's) \$5.37; Lunch (Saladworks) \$8.92
08/03/2004	Loo, Soo-Kiat	\$50.17	Sarbanes Oxley 404 - Lunch (Saladworks) \$9.24; Dinner (Room Service) \$40.93
08/05/2004	Loo, Soo-Kiat	\$14.73	Sarbanes Oxley 404 - Breakfast (McDonald's) \$5.81; Lunch (Saladworks) \$8.92
08/17/2004	Loo, Soo-Kiat	\$14.07	Sarbanes Oxley 404 - Lunch (Saladworks) \$7.44; Dinner (ACME) \$6.63
08/18/2004	Loo, Soo-Kiat	\$18.18	Sarbanes Oxley 404 - Breakfast (Adam's Mark Hotel)
08/23/2004	Loo, Soo-Kiat	\$19.56	Sarbanes Oxley 404 - Breakfast (McDonald's) \$4.17; Lunch (Saladworks) \$9.35; Dinner (ACME) \$6.04
08/24/2004	Loo, Soo-Kiat	\$24.37	Sarbanes Oxley 404 - Dinner (ACME)
08/25/2004	Loo, Soo-Kiat	\$49.64	Sarbanes Oxley 404 - Lunch (Chili's) \$27.54, J. Pogharian; Dinner (Room Service) \$22.10
	<b>Meals Total</b>	<b><u>\$205.01</u></b>	
<b><u>Transportation</u></b>			
08/01/2004	Loo, Soo-Kiat	\$115.00	Sarbanes Oxley 404 - 1-way Amtrak DC to Philadelphia
08/03/2004	Loo, Soo-Kiat	\$162.00	Sarbanes Oxley 404 - Round trip Amtrak DC to Philadelphia
08/05/2004	Loo, Soo-Kiat	\$115.00	Sarbanes Oxley 404 - 1-way Amtrak Philadelphia to DC
08/06/2004	Loo, Soo-Kiat	\$108.00	Sarbanes Oxley 404 - 1-way Amtrak Philadelphia to DC
08/18/2004	Loo, Soo-Kiat	\$115.00	Sarbanes Oxley 404 - 1-way Amtrak DC to Philadelphia
08/23/2004	Loo, Soo-Kiat	\$115.00	Sarbanes Oxley 404 - 1-way Amtrak DC to Philadelphia
08/25/2004	Loo, Soo-Kiat	\$115.00	Sarbanes Oxley 404 - 1-way Amtrak Philadelphia to DC
08/02/2004	Loo, Soo-Kiat	\$30.00	Sarbanes Oxley 404 - Taxi Charge
08/03/2004	Loo, Soo-Kiat	\$28.00	Sarbanes Oxley 404 - Taxi Charge
08/05/2004	Loo, Soo-Kiat	\$30.00	Sarbanes Oxley 404 - Taxi Charge
08/06/2004	Loo, Soo-Kiat	\$28.00	Sarbanes Oxley 404 - Taxi Charge
08/17/2004	Loo, Soo-Kiat	\$29.00	Sarbanes Oxley 404 - Taxi Charge
08/18/2004	Loo, Soo-Kiat	\$28.00	Sarbanes Oxley 404 - Taxi Charge
08/23/2004	Loo, Soo-Kiat	\$29.00	Sarbanes Oxley 404 - Taxi Charge
08/25/2004	Loo, Soo-Kiat	\$27.00	Sarbanes Oxley 404 - Taxi Charge
	<b>Transportation Total</b>	<b><u>\$1,074.00</u></b>	
<b><u>Fixed Fee Expenses - Incurred Inception through August 2004</u></b>			
<b><u>Meals</u></b>			
7/19/2004	Yang, Linuo	\$28.54	Quarterly - Group meal
7/20/2004	Yang, Linuo	\$14.73	Overtime Meal

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**For the Period August 1, 2004 through August 31, 2004**

<b>Date</b>	<b>Professional</b>	<b>Expenses</b>	<b>Description</b>
7/20/2004	Condrasky, Daniel J	\$71.69	Working lunch with S Yozviak, Mgr of Fin'l Reporting, to discuss 2nd quarter issues.
7/28/2004	Molloie, William H	\$51.66	Working lunch with D. Condrasky, Senior Manager, L. Yang, Senior Associate, and rest of PwC team during the 2nd quarter review (6 participants).
8/4/2004	Condrasky, Daniel J	\$29.65	Working lunch with S Yozviak, Mgr of Fin'l Reporting, to discuss 2nd quarter issues.
8/7/2004	Yang, Linuo	\$149.85	Work lunch B.Molloie, D.Mitchell, R.Deas, B.McGrann, J.Salmerie, L. Yang
8/9/2004	Yang, Linuo	\$21.69	Work lunch L.Yang, R.Deas
8/11/2004	Condrasky, Daniel J	\$29.18	Working lunch with J Pooler, CFO, R Gruchacz, Controller, and S Yozviak, Mgr of Fin'l Reporting, to discuss 2nd quarter issues status and updates.
8/12/2004	Condrasky, Daniel J	\$25.94	Working lunch with C Meyers, Manager, and O Grosheva, Senior Associate, during the 2nd quarter tax provision review meeting
8/12/2004	Condrasky, Daniel J	\$47.76	Overtime dinner with L Yang, Senior Associate, during 2nd quarter review.
8/13/2004	Yang, Linuo	\$62.77	Work dinner D.Condrasky, L.Yang
8/16/2004	Condrasky, Daniel J	\$51.83	Working lunch with L Yang, Senior Associate, and rest of PwC team during the 2nd quarter review.
	<b>Meals Total</b>	<b>\$585.29</b>	
<b><u>Mileage</u></b>			
7/19/2004	Yang, Linuo	\$6.00	Mileage charges to/from Client
7/20/2004	Yang, Linuo	\$6.00	Mileage charges to/from Client
7/23/2004	Yang, Linuo	\$6.00	Mileage charges to/from Client
7/19/04 - 7/23/04	Salmieri, John	\$28.13	Mileage charges to/from Client - Multiple days in excess of daily commute
7/26/2004	Yang, Linuo	\$6.00	Mileage charges to/from Client
7/27/2004	Yang, Linuo	\$6.00	Mileage charges to/from Client
7/28/2004	Yang, Linuo	\$6.00	Mileage charges to/from Client
7/29/2004	Yang, Linuo	\$6.00	Mileage charges to/from Client
7/30/2004	Yang, Linuo	\$6.00	Mileage charges to/from Client
7/26/04 - 7/30/04	Salmieri, John	\$28.13	Mileage charges to/from Client - Multiple days in excess of daily commute
8/2/2004	Deas, Ronald	\$23.63	Mileage charges to/from Client
8/3/2004	Deas, Ronald	\$23.63	Mileage charges to/from Client
8/4/2004	Deas, Ronald	\$23.63	Mileage charges to/from Client
8/5/2004	Deas, Ronald	\$23.63	Mileage charges to/from Client
8/6/2004	Yang, Linuo	\$60.00	Mileage charges to/from Client (10 days - 8/2 through 8/13)
8/6/2004	Deas, Ronald	\$23.63	Mileage charges to/from Client
8/9/2004	Deas, Ronald	\$23.63	Mileage charges to/from Client
8/13/2004	Meyers, Carl Richard	\$22.50	Quarterly - Mileage charges to/from Client
	<b>Mileage Total</b>	<b>\$328.54</b>	
<b><u>Transportation/Parking</u></b>			
7/23/2004	Yang, Linuo	\$12.00	Parking charges
8/13/2004	Meyers, Carl Richard	\$22.00	Parking charges
8/13/2004	Meyers, Carl Richard	\$3.00	Taxi
	<b>Transportation/Parking Total</b>	<b>\$37.00</b>	
<b>August 2004</b>		<b>\$3,250.61</b>	

**Pegasus Satellite Television, Inc., et al.**  
**PricewaterhouseCoopers LLP**  
**Exhibit B: List of Professionals - Advisory Services**  
**For the Period August 1, 2004 through August 31, 2004**

Professional	Position of the Applicant, Number of Years in that Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise	Total Billed Hours	Hourly Billing Rate	Total Fees
<b><u>Hourly Advisory Fee Services</u></b>				
Bishop, William T	Engagement concurring review partner, 27 years of public accounting experience (24 with PwC, 3 with Arthur Young), CPA	1.0	\$620.00	\$620.00
Boyle, Jeffrey R	Partner; 16 years of financial accounting experience including audit, internal controls and other consulting engagements (5 years as partner); all experience with PwC, CPA license obtained in 10/1991, Internal Control and Risk Management expertise	3.0	\$525.00	\$1,575.00
Clark, Andrea L	Manager; 6-years of bankruptcy and litigation experience; 3 years of other accounting and auditing relevant experience; Certified Public Accountant (CPA); Litigation and bankruptcy matters	0.4	\$320.00	\$128.00
Cohen, Brett	Partner, 20 years of experience, accounting for income taxes and revenue recognition	0.5	\$850.00	\$425.00
Condrasky, Daniel J	Senior Manager of Assurance Practice in the Technology Info-Comm and Communications group, 9 years of experience, CPA	47.5	\$367.20	\$17,442.00
Cook, David P	Partner, 22 years of experience, CPA in NJ, areas of expertise: restructuring and impairments, business combination	10.5	\$815.00	\$8,557.50
Dodyk, Lawrence	Partner, 22 years of experience, CPA in MA and NJ; areas of expertise: restructurings and impairments, business combinations, revenue recognition, stock compensation	1.0	\$845.00	\$845.00

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**For the Period August 1, 2004 through August 31, 2004**

Professional	Position of the Applicant, Number of Years in that Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise	Total Billed Hours	Hourly Billing Rate	Total Fees
Graeber, Marla	Director; 10+ years with PwC - 5 in assurance w/focus on internal controls, 5+ in advisory w/focus on process improvement and risk management; past 2 years focused on SOX readiness; BS - Accounting/Info Systems	6.0	\$416.00	\$2,496.00
Kepple, Paul R	Partner in ACS and national R&Q. 13 years with PwC and 2 years with SEC. CPA in PA and NJ. Areas of expertise: business combination, restructuring and impairments, revenue recognition and stock compensation	1.0	\$880.00	\$880.00
Kviz, Timothy	Senior Manager in the National Office; 6 years as senior manager, and 10 years with PwC. 3 years with Bank One. CPA, licensed since 1992. Consultant on Financial Instruments issues	1.5	\$545.00	\$817.50
Leffler, Bradley W	Senior Manager for 1 year; 8 years with PwC, Bankruptcy subject matter expert in the National office; CPA - 1998; Bankruptcy (SOP 90-7).	11.5	\$640.00	\$7,360.00
Loo, Soo-Kiat	Senior Associate; 7 years with PwC; Process Improvement and Internal Controls	116.0	\$260.00	\$30,160.00
McCann, Matthew J	Senior manager, 11.5 years of experience, CPA in Texas and NJ, areas of expertise: restructuring and impairment, inventory, EPS, leases and asset retirement obligations	6.7	\$545.00	\$3,651.50
Meyers, Carl Richard	Tax Senior Manager, 10 years of work experience, expertise: corporation taxation, CPA	9.5	\$265.00	\$2,517.50
Molloie, William H	Engagement partner of Assurance Practice in the Technology Info-Comm and Communications group, 18 years of experience, CPA	21.9	\$550.00	\$12,045.00

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**For the Period August 1, 2004 through August 31, 2004**

Professional	Position of the Applicant, Number of Years in that Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise	Total Billed Hours	Hourly Billing Rate	Total Fees
Notarfrancesco, Anthony D	Tax partner, 28 years of experience, CPA in PA, area of expertise: Taxation	6.0	\$755.00	\$4,530.00
Pogharian, Jeffrey	Manager (promoted August 2004); 1.5 years of Sarbanes-Oxley experience, 7 years of advisory/ consulting experience; BA - Business Administration	129.5	\$260.00	\$33,670.00
Ryan, David J	SEC review partner, 15 years (11 PwC and 4 SEC), Areas of expertise: accounting, auditing, SEC rules and regulations, CPA	4.0	\$780.00	\$3,120.00
Spidell, Terrance	National R&Q Consultant, 11 years of experience. Senior Manager; Revenue recognition, income taxes, segments, and contract accounting, CPA	10.5	\$620.00	\$6,510.00
Tanner, Douglas	Co-leader of ACS group, 7 years of experience, CPA in GA and NJ, varied areas of expertise	0.3	\$845.00	\$253.50
Yang, Linuo	Senior Associate of Assurance Practice in the Technology Info-Comm and Communications group, 4 years of experience, CPA	20.4	\$205.00	\$4,182.00
	<b>Total Professional Fees and Hours Incurred</b>	<b>408.7</b>		<b>\$141,785.50</b>



**Pegasus Satellite Television, Inc., et al.**  
**PricewaterhouseCoopers LLP**  
**Exhibit B1: Detail of Professional Fees - Audit and Advisory Services**  
**For the Period August 1, 2004 through August 31, 2004**

Date	Professional	Hours	Rate per hour	Fees	Description
<b><u>Sarbanes-Oxley Section 404</u></b>					
8/2/2004	Loo, Soo-Kiat	2.0	\$260.00	\$520.00	Met with J. Levine, Broadcast Controller, Pegasus and K. Marr, Broadcast Accountant, Pegasus to obtain understanding of the Broadcast Programming cycle
8/2/2004	Loo, Soo-Kiat	2.5	\$260.00	\$650.00	Developed the narratives for the Broadcast Programming cycle
8/2/2004	Pogharian, Jeffrey	8.0	\$260.00	\$2,080.00	Updated documentation by clearing reviewer comments for Corporate Accounting, Broadcast Accounting, External Reports and Consolidations.
8/3/2004	Loo, Soo-Kiat	6.5	\$260.00	\$1,690.00	Developed the narratives for the Broadcast Programming cycle
8/3/2004	Pogharian, Jeffrey	8.0	\$260.00	\$2,080.00	Updated documentation by clearing reviewer comments for Corporate Accounting, Broadcast Accounting, External Reports and Consolidations.
8/4/2004	Loo, Soo-Kiat	1.0	\$260.00	\$260.00	Met with C. Twinning, Director of Internal Audit, Pegasus, to confirm the narratives for the Broadcast Programming cycle
8/4/2004	Loo, Soo-Kiat	7.0	\$260.00	\$1,820.00	Developed the flow diagram for the Broadcast Programming cycle
8/4/2004	Pogharian, Jeffrey	8.0	\$260.00	\$2,080.00	Updated documentation by clearing reviewer comments for Corporate Accounting, Broadcast Accounting, External Reports and Consolidations.
8/5/2004	Loo, Soo-Kiat	3.0	\$260.00	\$780.00	Developed the flow diagram for the Broadcast Programming cycle
8/5/2004	Loo, Soo-Kiat	3.5	\$260.00	\$910.00	Develop the control matrix for the Broadcast Programming cycle
8/5/2004	Pogharian, Jeffrey	8.0	\$260.00	\$2,080.00	Updated documentation by clearing reviewer comments for Corporate Accounting, Broadcast Accounting, External Reports and Consolidations.
8/6/2004	Boyle, Jeffrey R	1.0	\$525.00	\$525.00	Status update meeting with steering committee.
8/6/2004	Loo, Soo-Kiat	6.5	\$260.00	\$1,690.00	Develop the control matrix for the Broadcast Programming cycle
8/6/2004	Pogharian, Jeffrey	8.0	\$260.00	\$2,080.00	Conducted status meeting with B. Gruschaz, C. Twining and J. Pooler to discuss overall project status, Cleared reviewer comments for all Accounting documentation packages.
8/16/2004	Graeber, Marla	4.0	\$416.00	\$1,664.00	Review meetings with client, going through status and interim deliverables with our PwC and client.
8/16/2004	Loo, Soo-Kiat	7.0	\$260.00	\$1,820.00	Develop policies & procedures for the Broadcast Programming cycle
8/16/2004	Pogharian, Jeffrey	8.0	\$260.00	\$2,080.00	Updated documentation by clearing reviewer comments for Investor Relations and Legal.
8/17/2004	Loo, Soo-Kiat	1.0	\$260.00	\$260.00	Develop policies & procedures for the Broadcast Programming cycle
8/17/2004	Loo, Soo-Kiat	2.0	\$260.00	\$520.00	Met with D. Quigley, Treasury Supervisor, Pegasus to obtain understanding of the Treasury cycle
8/17/2004	Loo, Soo-Kiat	3.0	\$260.00	\$780.00	Developed the narratives for the Treasury cycle
8/17/2004	Pogharian, Jeffrey	8.0	\$260.00	\$2,080.00	Updated documentation by clearing reviewer comments for Investor Relations and Legal.
8/18/2004	Boyle, Jeffrey R	1.0	\$525.00	\$525.00	Status update meeting with steering committee.
8/18/2004	Loo, Soo-Kiat	4.0	\$260.00	\$1,040.00	Developed the narratives for the Treasury cycle
8/18/2004	Loo, Soo-Kiat	2.0	\$260.00	\$520.00	Met with C. Twinning, Director of Internal audit, Pegasus and D. Quigley, Treasury Supervisor, Pegasus to confirm the narratives for Treasury cycle
8/18/2004	Pogharian, Jeffrey	8.0	\$260.00	\$2,080.00	Updated documentation by clearing reviewer comments for Investor Relations and Legal.
8/19/2004	Loo, Soo-Kiat	8.0	\$260.00	\$2,080.00	Developed the flow diagram for the Treasury cycle
8/19/2004	Pogharian, Jeffrey	8.0	\$260.00	\$2,080.00	Updated documentation by clearing reviewer comments for Investor Relations and Legal.
8/20/2004	Loo, Soo-Kiat	8.0	\$260.00	\$2,080.00	Develop the control matrix for the Treasury cycle
8/20/2004	Pogharian, Jeffrey	8.0	\$260.00	\$2,080.00	Conducted status meeting with B. Gruschaz, C. Twining and J. Pooler to discuss overall project status, Cleared reviewer comments for all Investor Relations and Legal documentation packages.
8/23/2004	Loo, Soo-Kiat	2.0	\$260.00	\$520.00	Develop the control matrix for the Treasury cycle
8/23/2004	Loo, Soo-Kiat	4.0	\$260.00	\$1,040.00	Develop policies & procedures for the Treasury cycle
8/23/2004	Pogharian, Jeffrey	8.0	\$260.00	\$2,080.00	Updated documentation by clearing reviewer comments for HR Benefits and Payroll.
8/24/2004	Loo, Soo-Kiat	4.0	\$260.00	\$1,040.00	Develop policies & procedures for the Treasury cycle
8/24/2004	Loo, Soo-Kiat	2.0	\$260.00	\$520.00	Met with A. Barna, Tax Senior, Pegasus and C. Sewell, Tax Director, Pegasus to obtain an understanding of the Tax Cycle

**Pegasus Satellite Television, Inc., et al.**

PricewaterhouseCoopers LLP

**Exhibit B1: Detail of Professional Fees - Audit and Advisory Services**

*For the Period August 1, 2004 through August 31, 2004*

Date	Professional	Hours	Rate per hour	Fees	Description
8/24/2004	Loo, Soo-Kiat	2.0	\$260.00	\$520.00	Developed the narratives for the Tax cycle
8/24/2004	Pogharian, Jeffrey	8.0	\$260.00	\$2,080.00	Updated documentation by clearing reviewer comments for HR Benefits and Payroll.
8/25/2004	Boyle, Jeffrey R	1.0	\$525.00	\$525.00	Status update meeting with steering committee.
8/25/2004	Loo, Soo-Kiat	6.0	\$260.00	\$1,560.00	Developed the narratives for the Tax cycle
8/25/2004	Pogharian, Jeffrey	8.0	\$260.00	\$2,080.00	Updated documentation by clearing reviewer comments for HR Benefits and Payroll.
8/26/2004	Loo, Soo-Kiat	2.0	\$260.00	\$520.00	Developed the narratives for the Tax cycle
8/26/2004	Loo, Soo-Kiat	5.0	\$260.00	\$1,300.00	Developed the flow diagram for the Tax cycle
8/26/2004	Pogharian, Jeffrey	8.0	\$260.00	\$2,080.00	Updated documentation by clearing reviewer comments for HR Benefits and Payroll.
8/27/2004	Loo, Soo-Kiat	2.0	\$260.00	\$520.00	Developed the flow diagram for the Tax cycle
8/27/2004	Loo, Soo-Kiat	1.0	\$260.00	\$260.00	Developed the flow diagram for the Tax cycle
8/27/2004	Loo, Soo-Kiat	4.0	\$260.00	\$1,040.00	Develop the control matrix for the Tax cycle
8/27/2004	Pogharian, Jeffrey	8.0	\$260.00	\$2,080.00	Conducted status meeting with B. Gruschaz, C. Twining and J. Pooler to discuss overall project status, Cleared reviewer comments for all HR/Benefits/Payroll documentation packages.
8/30/2004	Graeber, Marla	2.0	\$416.00	\$832.00	Review meetings with client, going through status and interim deliverables with our PwC and client.
8/30/2004	Loo, Soo-Kiat	6.0	\$260.00	\$1,560.00	Develop the control matrix for the Tax cycle
8/30/2004	Loo, Soo-Kiat	1.0	\$260.00	\$260.00	Develop policies & procedures for the Tax cycle
8/30/2004	Pogharian, Jeffrey	8.0	\$260.00	\$2,080.00	Updated documentation by clearing reviewer comments for Revenue and Receivables.
8/31/2004	Loo, Soo-Kiat	8.0	\$260.00	\$2,080.00	Develop policies & procedures for the Tax cycle
8/31/2004	Pogharian, Jeffrey	1.5	\$260.00	\$390.00	Updated documentation by clearing reviewer comments for Revenue and Receivables.
<b>Sarbanes-Oxley Section 404 Advisory Services - Total</b>		<b>254.5</b>		<b>\$67,901.00</b>	

**Consulting Services**

6/8/2004	Condrasky, Daniel J	2.0	\$367.20	\$734.40	Review of SOP 90-7 and ARM guidance on accounting for bankrupt entities.
6/11/2004	Bishop, William T	1.0	\$620.00	\$620.00	Conference call with W Molloie, W Bishop and C Penn to discuss the implications of the Company's bankruptcy filing, including the bankruptcy issues and the Company's options with respect to their 1934 Act filings.
6/11/2004	Condrasky, Daniel J	3.0	\$367.20	\$1,101.60	Meeting with B Gruchacz, S Yozviak and L Yang to discuss the Company's 2nd quarter significant matters, including the presentation of PCC's financial statements, deconsolidation of PSC, accounting for the investment in PSC, DBS impairment issue, impairment of PCC's investment in PSC's preferred stock, liabilities subject to compromise, accrual of post petition interest, the form of presentation of PSC's financial statements, carrying value of debt, reorganization items, FAS 109 calculation and EITF 03-06.
6/11/2004	Condrasky, Daniel J	1.0	\$367.20	\$367.20	Conference call with W Molloie, W Bishop and C Penn to discuss the implications of the Company's bankruptcy filing, including the bankruptcy issues and the Company's options with respect to their 1934 Act filings.
6/11/2004	Molloie, William H	1.0	\$550.00	\$550.00	Conference call with W Molloie, W Bishop and C Penn to discuss the implications of the Company's bankruptcy filing, including the bankruptcy issues and the Company's options with respect to their 1934 Act filings.
6/11/2004	Yang, Linuo	3.0	\$205.00	\$615.00	Meeting with B Gruchacz, S Yozviak and L Yang to discuss the Company's 2nd quarter significant matters, including the presentation of PCC's financial statements, deconsolidation of PSC, accounting for the investment in PSC, DBS impairment issue, impairment of PCC's investment in PSC's preferred stock, liabilities subject to compromise, accrual of post petition interest, the form of presentation of PSC's financial statements, carrying value of debt, reorganization items, FAS 109 calculation and EITF 03-06.
6/14/2004	Condrasky, Daniel J	2.0	\$367.20	\$734.40	Gathering information in order to complete bankruptcy court affidavit.

**Pegasus Satellite Television, Inc., et al.**

**PricewaterhouseCoopers LLP**

**Exhibit B1: Detail of Professional Fees - Audit and Advisory Services**

**For the Period August 1, 2004 through August 31, 2004**

<b>Date</b>	<b>Professional</b>	<b>Hours</b>	<b>Rate per hour</b>	<b>Fees</b>	<b>Description</b>
6/14/2004	Condrasky, Daniel J	3.0	\$367.20	\$1,101.60	Continued review of SOP 90-7 and ARM guidance on accounting for bankrupt entities.
6/15/2004	Condrasky, Daniel J	2.0	\$367.20	\$734.40	Review position papers prepared by the Company relating to the bankruptcy issues discussed on June 11.
6/16/2004	Condrasky, Daniel J	2.0	\$367.20	\$734.40	Conference call with J Pooler, R Gruchacz, A Bala, K Hagen, A Notarfrancesco, C Meyers, W Molloie and M Abbot to discuss the FAS 109 implications of the Company's recent bankruptcy filing.
6/16/2004	Meyers, Carl Richard	2.0	\$265.00	\$530.00	Conference call with J Pooler, R Gruchacz, A Bala, K Hagen, A Notarfrancesco, W Molloie, D Condrasky and M Abbot to discuss the FAS 109 implications of the Company's recent bankruptcy filing.
6/16/2004	Molloie, William H	2.0	\$550.00	\$1,100.00	Conference call with J Pooler, R Gruchacz, A Bala, K Hagen, A Notarfrancesco, C Meyers, D Condrasky and M Abbot to discuss the FAS 109 implications of the Company's recent bankruptcy filing.
6/16/2004	Notarfrancesco, Anthony D	2.0	\$755.00	\$1,510.00	Conference call with J Pooler, R Gruchacz, A Bala, K Hagen, C Meyers, W Molloie, D Condrasky and M Abbot to discuss the FAS 109 implications of the Company's recent bankruptcy filing.
6/18/2004	Condrasky, Daniel J	2.0	\$367.20	\$734.40	Conference call with A Notarfrancesco, C Meyers, W Molloie, J Pooler, R Gruchacz and C Sewell to discuss the Company's progress on its FAS 109 issues related to the bankruptcy filing, including the tax impact of the judgment, the deferred financing costs and post-petition interest.
6/18/2004	Meyers, Carl Richard	2.0	\$265.00	\$530.00	Conference call with A Notarfrancesco, D Condrasky, W Molloie, J Pooler, R Gruchacz and C Sewell to discuss the Company's progress on its FAS 109 issues related to the bankruptcy filing, including the tax impact of the judgment, the deferred financing costs and post-petition interest.
6/18/2004	Molloie, William H	2.0	\$550.00	\$1,100.00	Conference call with A Notarfrancesco, C Meyers, D Condrasky, J Pooler, R Gruchacz and C Sewell to discuss the Company's progress on its FAS 109 issues related to the bankruptcy filing, including the tax impact of the judgment, the deferred financing costs and post-petition interest.
6/18/2004	Notarfrancesco, Anthony D	2.0	\$755.00	\$1,510.00	Conference call with D Condrasky, C Meyers, W Molloie, J Pooler, R Gruchacz and C Sewell to discuss the Company's progress on its FAS 109 issues related to the bankruptcy filing, including the tax impact of the judgment, the deferred financing costs and post-petition interest.
6/29/2004	Condrasky, Daniel J	1.5	\$367.20	\$550.80	Conference call with J Pooler and W Molloie to discuss certain accounting matters related to the bankruptcy filing.
6/29/2004	Molloie, William H	1.5	\$550.00	\$825.00	Conference call with J Pooler and D Condrasky to discuss certain accounting matters related to the bankruptcy filing.
6/30/2004	Condrasky, Daniel J	1.5	\$367.20	\$550.80	Review of the Company's updated position papers related to the bankruptcy issues discussed on June 29.
7/26/2004	Condrasky, Daniel J	2.0	\$367.20	\$734.40	Meeting with J Pooler, R Gruchacz, S Yozviak, W Molloie and L Yang to discuss the status of the Company's 2nd quarter bankruptcy issues, including the sale of the DBS assets and their possible impairment, the filing status of PSC, the Broadcast auction, PCC's negative investment balance in PSC, the deconsolidation of PSC and the tax implications of all of these items.
7/26/2004	Molloie, William H	2.0	\$550.00	\$1,100.00	Meeting with J Pooler, R Gruchacz, S Yozviak, D Condrasky and L Yang to discuss the status of the Company's 2nd quarter bankruptcy issues, including the sale of the DBS assets and their possible impairment, the filing status of PSC, the Broadcast auction, PCC's negative investment balance in PSC, the deconsolidation of PSC and the tax implications of all of these items.

**Pegasus Satellite Television, Inc., et al.**

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**Exhibit B1: Detail of Professional Fees - Audit and Advisory Services**

**For the Period August 1, 2004 through August 31, 2004**

<b>Date</b>	<b>Professional</b>	<b>Hours</b>	<b>Rate per hour</b>	<b>Fees</b>	<b>Description</b>
7/26/2004	Yang, Linuo	2.0	\$205.00	\$410.00	Meeting with J Pooler, R Gruchacz, S Yozviak, W Molloie and D Condrasky to discuss the status of the Company's 2nd quarter bankruptcy issues, including the sale of the DBS assets and their possible impairment, the filing status of PSC, the Broadcast auction, PCC's negative investment balance in PSC, the deconsolidation of PSC and the tax implications of all of these items.
7/27/2004	Condrasky, Daniel J	2.0	\$367.20	\$734.40	Meeting with J Pooler, R Gruchacz, S Yozviak and L Yang to discuss three issues raised by M Pagon related to the Company's negative investment in its bankrupt subsidiary and emergence from bankruptcy.
7/27/2004	Yang, Linuo	2.0	\$205.00	\$410.00	Meeting with J Pooler, R Gruchacz, S Yozviak and D Condrasky to discuss three issues raised by M Pagon related to the Company's negative investment in its bankrupt subsidiary and emergence from bankruptcy.
7/28/2004	Condrasky, Daniel J	2.0	\$367.20	\$734.40	Conference call with C Meyers, T Spidell to discuss the implications of the bankruptcy filing on the Company's FAS 109 calculation, including the book to tax basis differences and the implications of paragraphs 33, 34 and 40 of FAS 109.
7/28/2004	Meyers, Carl Richard	2.0	\$265.00	\$530.00	Conference call with D Condrasky, T Spidell to discuss the implications of the bankruptcy filing on the Company's FAS 109 calculation, including the book to tax basis differences and the implications of paragraphs 33, 34 and 40 of FAS 109.
7/28/2004	Spidell, Terrance	4.0	\$620.00	\$2,480.00	Conference call with C Meyers, D Condrasky to discuss the implications of the bankruptcy filing on the Company's FAS 109 calculation, including the book to tax basis differences and the implications of paragraphs 33, 34 and 40 of FAS 109. Additional discussions/consultation with Partner.
7/29/2004	Cohen, Brett	0.5	\$850.00	\$425.00	Review of the Company's FAS 109 calculation, including the book to tax basis differences and the implications of paragraphs 33, 34 and 40 of FAS 109.
7/29/2004	Condrasky, Daniel J	1.0	\$367.20	\$367.20	Meeting with W Molloie to discuss status of bankruptcy issues and approach for completion.
7/29/2004	Molloie, William H	1.0	\$550.00	\$550.00	Meeting with D Condrasky to discuss status of bankruptcy issues and approach for completion.
8/3/2004	Condrasky, Daniel J	1.0	\$367.20	\$367.20	Conference call with B Leffler to discuss the deconsolidation of PSC, the possible impairment of the DBS assets and the Company's consideration of discontinued operations.
8/3/2004	Leffler, Bradley W	0.5	\$640.00	\$320.00	Discussions with engagement team related to financial reporting and accounting for companies in bankruptcy.
8/6/2004	Molloie, William H	0.9	\$550.00	\$495.00	PGTV Bankruptcy Update with Dan Condrasky
8/7/2004	Leffler, Bradley W	0.5	\$640.00	\$320.00	Discussions with engagement team related to financial reporting and accounting for companies in bankruptcy.
8/9/2004	Condrasky, Daniel J	1.0	\$367.20	\$367.20	Preparation and participation in conference call with D Cook, P Kepple, W Molloie, L Yang to understand the background of PSC bankruptcy filing and DBS assets impairment.
8/9/2004	Cook, David P	1.0	\$815.00	\$815.00	Conference call with W Molloie, D Condrasky, P Kepple, L Yang to understand the background of PSC bankruptcy filing and DBS assets impairment.
8/9/2004	Kepple, Paul R	1.0	\$880.00	\$880.00	Conference call with D Cook, W Molloie, D Condrasky, L Yang to understand the background of PSC bankruptcy filing and DBS assets impairment.
8/9/2004	Leffler, Bradley W	0.5	\$640.00	\$320.00	Discussions with engagement team related to financial reporting and accounting for companies in bankruptcy.
8/9/2004	Molloie, William H	4.4	\$550.00	\$2,420.00	Preparation and participation in conference call with D Cook, P Kepple, D Condrasky and L Yang to understand the background of PSC bankruptcy filing and DBS assets impairment.
8/9/2004	Yang, Linuo	2.4	\$205.00	\$492.00	Preparation and participation in conference call with D Cook, P Kepple, W Molloie, D Condrasky to understand the background of PSC bankruptcy filing and DBS assets impairment.
8/10/2004	Condrasky, Daniel J	2.0	\$367.20	\$734.40	Meeting with J Pooler, R Gruchacz, S Yozviak, L Yang to discuss the Company's consideration of discontinued operations relating to the DBS operations.

**Pegasus Satellite Television, Inc., et al.**

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**Exhibit B1: Detail of Professional Fees - Audit and Advisory Services**

**For the Period August 1, 2004 through August 31, 2004**

<b>Date</b>	<b>Professional</b>	<b>Hours</b>	<b>Rate per hour</b>	<b>Fees</b>	<b>Description</b>
8/10/2004	Condrasky, Daniel J	1.5	\$367.20	\$550.80	Conference call with B Leffler and L Yang related to financial reporting and accounting for companies in bankruptcy.
8/10/2004	Leffler, Bradley W	1.5	\$640.00	\$960.00	Discussions with engagement team related to financial reporting and accounting for companies in bankruptcy.
8/10/2004	Yang, Linuo	2.0	\$205.00	\$410.00	Meeting with J Pooler, R Gruchacz, S Yozviak, D Condrasky to discuss the Company's consideration of discontinued operations relating to the DBS operations.
8/10/2004	Yang, Linuo	1.5	\$205.00	\$307.50	Conference call with B Leffler and D Condrasky related to financial reporting and accounting for companies in bankruptcy.
8/11/2004	Condrasky, Daniel J	3.5	\$367.20	\$1,285.20	Conference call with B Leffler and L Yang related to financial reporting and accounting for companies in bankruptcy.
8/11/2004	Cook, David P	3.0	\$815.00	\$2,445.00	Review of the Company's DBS rights impairment model and write up.
8/11/2004	Leffler, Bradley W	3.5	\$640.00	\$2,240.00	Discussions with engagement team related to financial reporting and accounting for companies in bankruptcy.
8/11/2004	Yang, Linuo	3.5	\$205.00	\$717.50	Conference call with B Leffler and D Condrasky related to financial reporting and accounting for companies in bankruptcy.
8/12/2004	Condrasky, Daniel J	2.0	\$367.20	\$734.40	Conference call with D Cook clarify and discuss his comments on the Company's DBS rights impairment model and write up (1 hour). Conference call with B Leffler to clear his comments on the Company's accounting and reporting for the deconsolidated PSC in the PCC Form 10-Q (1 hour).
8/12/2004	Cook, David P	1.5	\$815.00	\$1,222.50	Prepare for and participate in conference call with D Condrasky to clarify and discuss comments on the Company's DBS rights impairment model and write up.
8/12/2004	Leffler, Bradley W	1.5	\$640.00	\$960.00	Discussions with engagement team related to financial reporting and accounting for companies in bankruptcy.
8/13/2004	Condrasky, Daniel J	7.5	\$367.20	\$2,754.00	Tax call with C Meyers and T Spidell for bankruptcy FAS 109 implication (3.5 hours). Conference call with D Cook, L Dodyk, D Ryan, W Molloie and L Yang to finalize conclusions and clear comments on the Company's DBS rights impairment calculation (4 hours).
8/13/2004	Cook, David P	5.0	\$815.00	\$4,075.00	Conference call with D Condrasky, L Dodyk, D Ryan, W Molloie and L Yang to finalize conclusions and clear comments on the Company's DBS rights impairment calculation.
8/13/2004	Dodyk, Lawrence	1.0	\$845.00	\$845.00	Conference call with D Cook, D Ryan, W Molloie, D Condrasky and L Yang to finalize conclusions and clear comments on the Company's DBS rights impairment calculation.
8/13/2004	Leffler, Bradley W	3.5	\$640.00	\$2,240.00	Discussions with engagement team related to financial reporting and accounting for companies in bankruptcy.
08/13/04	McCann, Matthew J	3.2	\$545.00	\$1,744.00	Call with DC, LY, BM, DR, LD to finalize conclusion and clear comments
08/13/04	McCann, Matthew J	3.5	\$545.00	\$1,907.50	Continue several discussions with engagement team to discuss the FAS 144 impairment analysis. Specific issues identified included: the appropriate level for asset groupings, cash flow considerations, discount rates, whether certain debt and patronage certificates should be part of the asset group, accounting and impairment considerations for the patronage certificates.
8/13/2004	Meyers, Carl Richard	3.5	\$265.00	\$927.50	Tax call with D Condrasky and T Spidell for bankruptcy FAS 109 implication.
8/13/2004	Molloie, William H	6.6	\$550.00	\$3,630.00	PGTV – debrief/planning with Dan and Li, calls w Nat'l Brad, Dave Cook, DR, Matt, Chris and Dan Condrasky re: DBS Impairment
8/13/2004	Ryan, David J	4.0	\$780.00	\$3,120.00	Conference call with L Dodyk, D Cook, W Molloie, D Condrasky and L Yang to finalize conclusions and clear comments on the Company's DBS rights impairment calculation.
8/13/2004	Spidell, Terrance	6.5	\$620.00	\$4,030.00	Tax conference call with C Meyers and D Condrasky for bankruptcy FAS 109 implication and follow up with ACS partner.
8/13/2004	Tanner, Douglas	0.3	\$845.00	\$253.50	Conference call with L Dodyk, D Cook, W Molloie, D Condrasky and L Yang to finalize conclusions and clear comments on the Company's DBS rights impairment calculation.

**Pegasus Satellite Television, Inc., et al.**

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**Exhibit B1: Detail of Professional Fees - Audit and Advisory Services**

*For the Period August 1, 2004 through August 31, 2004*

<b>Date</b>	<b>Professional</b>	<b>Hours</b>	<b>Rate per hour</b>	<b>Fees</b>	<b>Description</b>
8/13/2004	Yang, Linuo	4.0	\$205.00	\$820.00	Conference call with L Dodyk, D Cook, D Ryan, W Molloie, and D Condrasky to finalize conclusions and clear comments on the Company's DBS rights impairment calculation (4 hours).
8/15/2004	Condrasky, Daniel J	1.0	\$367.20	\$367.20	Review updated documentation of the Company's DBS rights impairment model.
8/16/2004	Condrasky, Daniel J	1.0	\$367.20	\$367.20	Conference call with T Kviz to discuss classification of certain equity instruments, including obtaining facts, discussion of engagement team and client views, preliminary thoughts, and action plans for completing the consultation.
8/16/2004	Kviz, Timothy	1.0	\$545.00	\$545.00	Discussion with engagement team to discuss a consultation request regarding classification of certain equity instruments, obtaining facts, discussion of engagement team and client views, preliminary thoughts, and action plans for completing the consultation.
8/16/2004	Notarfrancesco, Anthony D	2.0	\$755.00	\$1,510.00	Conference call with C Meyers to discuss the Company's tax accrual.
8/30/2004	Kviz, Timothy	0.5	\$545.00	\$272.50	Phone conversation with William Molloie to discuss the accounting conclusions regarding classification of certain equity instruments, as well as the applicable accounting literature to support the position.
8/30/2004	Molloie, William H	0.5	\$550.00	\$275.00	Conference call with T Kviz to discuss the accounting conclusions regarding classification of certain equity instruments, as well as the applicable accounting literature to support the position.
	<b>Consulting Services - Total</b>	<u>153.8</u>		<u>\$73,756.50</u>	
<b><u>Monthly and Interim Fee Applications</u></b>					
8/27/2004	Clark, Andrea L	0.4	\$320.00	\$128.00	Review drafts of inception invoice for Court submission. Discussion with L. Yang re: fee application process.
	<b>Monthly and Interim Fee Applications - Total</b>	<u>0.4</u>		<u>\$128.00</u>	
	<b>Grand Total</b>	<u>408.7</u>		<u>\$141,785.50</u>	

**Pegasus Satellite Television, Inc., et al.**  
**PricewaterhouseCoopers LLP**  
**Exhibit C: Summary of Fees by Project Category**  
*For the Period August 1, 2004 through August 31, 2004*

<b>Project Category</b>	<b>Total Billed Hours</b>	<b>Total Fees</b>
<b><u>Fixed Fee Services</u></b>		
Audit Services - Quarterly Financial Statements	546.2	\$32,500.00
<b>Fixed Fee Services</b>	<b>546.2</b>	<b>\$32,500.00</b>
 <b><u>Hourly Advisory Fee Services</u></b>		
Sarbanes-Oxley Section 404 Advisory Services	254.50	67,901.00
Consulting Services	153.80	73,756.50
Monthly and Interim Fee Applications	0.40	128.00
<b>Hourly Advisory Fee Services</b>	<b>408.7</b>	<b>\$141,785.50</b>
 <b>Total Hours and Fees</b>	 <b>954.9</b>	 <b>\$174,285.50</b>
Total Expenses		\$3,250.61
<b>Total Fees and Expenses</b>		<b>\$177,536.11</b>

**Pegasus Satellite Television, Inc., et al.**

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**Exhibit C1: List of Professionals - Fixed Fee Services  
Quarterly Financial Statements**

<b>Professional</b>	<b>Position</b>	<b>Cumulative Hours</b>
Bishop, William	Engagement concurring review partner, 27 years of public accounting experience (24 with PwC, 3 with Arthur Young), CPA	3.5
Condrasky, Daniel J	Senior Manager of Assurance Practice in the Technology Info-Comm and Communications group, 9 years of experience, CPA	61.0
Deas, Ronald	Associate of Assurance Practice in the Technology Info-Comm and Communications group, less than 1 year of experience	109.0
Kulig, Lindsay	Associate, 2 years experience	43.0
Magrann, Brian	Intern, no prior experience	72.0
Meyers, Carl Richard	Tax Senior Manager, 10 years of work experience, expertise: corporation taxation, CPA	9.5
Molloie, William H	Engagement partner of Assurance Practice in the Technology Info-Comm and Communications group, 18 years of experience, CPA	16.0
Quimby, Larry	Tax partner, 29 years of experience, CPA in FL and PA, area of expertise: Taxation	3.5
Ryan, David J	SEC review partner, 15 years (11 PwC and 4 SEC), Areas of expertise: accounting, auditing, SEC rules and regulations, CPA	4.6
Salmieri, John	Associate, 2 years experience	66.0
Yang, Linuo	Senior Associate of Assurance Practice in the Technology Info-Comm and Communications group, 4 years of experience, CPA	158.1
Total - Hours Incurred For Fixed Fee Services - June 2, 2004 - August 31, 2004 <sup>(1)</sup>		546.2
Total Fixed Fee for each Quarterly Filing		\$43,333.33
		<b>Percentage Completed</b>
Review consolidated quarterly financial statements for Q1, 2004	100%	\$43,333.33
Review consolidated quarterly financial statements for Q2, 2004	75%	\$32,500.00
Fixed Fee Earned through August 31, 2004		\$75,833.33
Less: Portion of Fixed Fee Already Paid by Debtors		(\$43,333.33)
<b>Fixed Fee Billed and Outstanding</b>		<b>\$32,500.00</b>

**Notes:**

<sup>(1)</sup> The hours depicted above represent the cumulative hours incurred by each professional from June 2, 2004 through August 31, 2004.