



HERBEIN+COMPANY, INC.

CERTIFIED PUBLIC ACCOUNTANTS

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American Institute of Certified Public Accountants Div. of CPA Firms/SEC & Private Practice Sections
www.herbein.com

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MAINE

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 HERBEIN + COMPANY, INC. AS CORPORATE TAXATION ADVISOR TO
PEGASUS SATELLITE TELEVISION, INC. AND CERTAIN
OF ITS SUBSIDIARIES AND AFFILIATES
FOR THE PERIOD BEGINNING MARCH 1, 2005 AND ENDING
MARCH 31, 2005**

Herbein + Company, Inc., corporate taxation advisor 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 March 1, 2005 and ending March 31, 2005 (the "Tenth Compensation Period"). In support, of the Monthly Statement, Herbein + Company, Inc. states as follows:

1. On June 2, 2004, Pegasus Satellite Communications, Inc. and certain of its affiliates (collectively, the "Debtors")¹ 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 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.

HERBEIN+COMPANY, INC.

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Other Offices:

PITTSBURGH

POTTSTOWN

GREENSBURG

WYOMISSING

2. On July 22, 2004, the Bankruptcy Court signed an order (the "Retention Order") authorizing the retention of Herbein + Company, Inc. as corporate taxation advisor 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 Tenth Compensation Period, Herbein + Company, Inc.'s fees for providing professional services to the Debtors totaled \$2,970.20. In connection with services rendered, Herbein + Company, Inc. has recorded actual and necessary out-of-pocket expenses in the amount of \$219.41. There may exist additional out-of-pocket expenses that Herbein + Company, Inc. 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 Tenth 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
March 1, 2005– March 31, 2005	\$2,970.20	\$297.02	\$2,673.18	\$219.41	\$2,892.59

6. Attached hereto as Exhibit B is a schedule of the hours billed by each professional at Herbein + Company, Inc., and their respective hourly rates, during the Tenth Compensation Period.

7. Attached hereto as Exhibit C is a copy of the monthly invoice for the compensation period, detailing the activity undertaken by that professional and the supporting time records for each activity.

Herbein + Company, Inc.
401 Oley Street
Reading, PA 19601

BY: Janice S. Barney
Janice S. Barney
Director of Tax Services

Exhibit A

Pegasus Satellite Television, Inc. et. al. (Case No. 04-20878)

Summary of Expenses Incurred by Herbein + Company, Inc.

Period March 1, 2005 through March 31, 2005

Disbursements and other out-of-pocket costs incurred:

Postage		
	Pegasus Satellite Communications, Inc.	\$181.42
Telephone		
	Pegasus Satellite Television, Inc.	2.99
Faxes		
	Pegasus Golden Sky Systems, Inc.	20.00
	Pegasus Satellite Television, Inc.	<u>\$15.00</u>
	Total	<u><u>\$219.41</u></u>

Exhibit C**Pegasus Satellite Television, Inc. et. al. (Case No. 04-20878)
Monthly Invoice for the compensation period by service area
Period March 1, 2005 through March 31, 2005****Pegasus Broadcast Associates, LP**

Preparation of 2004 income tax filing extensions.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Trate, T.	03/03/2005	0.20	
		<u>0.20</u>	18.00

Pegasus Broadcast Television, Inc.

Compute projected tax liability and prepare 2004 income tax filing extensions for Pegasus Broadcast Television, Inc. and subsidiaries.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Trate, T.	03/03/2005	0.20	
Grobel, B.	03/07/2005	1.00	
Grobel, B.	03/08/2005	2.00	
Barney, J.	03/08/2005	0.40	
Grobel, B.	03/29/2005	<u>0.80</u>	
		4.40	1,074.00

Golden Sky DBS, Inc.

Resolution of tax claim by IRS.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Stangl, C.	03/09/2005	0.20	
		<u>0.20</u>	25.60

Golden Sky Systems, Inc.

Preparation of 2004 income tax filing extensions.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Barney, J.	03/08/2005	0.60	
		<u>0.60</u>	159.00

Pegasus Satellite Communications, Inc.

Preparation of 2004 income tax filing extension.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Trate, T.	03/03/2005	<u>0.20</u>	
		0.20	18.00

Stock basis inquiries from KPMG.

Barney, J.	03/14/2005	0.70	
Groebel, B.	03/22/2005	0.20	
Groebel, B.	03/22/2005	<u>3.00</u>	
		3.90	985.50

Annual Report Filings.

Stangl, C.	03/01/2005	<u>0.70</u>	
		0.70	89.60

Discussions of deconsolidation and return filing requirements.

Barney, J.	03/14/2005	<u>0.80</u>	
		0.80	212.00

Pegasus Satellite Television, Inc.

Preparation of 2004 income tax filing extensions.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Barney, J.	03/08/2005	<u>0.70</u>	
		0.70	185.50

Registration in Missouri and Idaho.

Stangl, C.	03/02/2005	0.60	
Stangl, C.	03/04/2005	0.30	
Stangl, C.	03/10/2005	<u>0.10</u>	
		1.00	128.00

Telecast of Florida, Inc.

Preparation of 2004 income tax filing extensions.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Groebel, B.	03/29/2005	<u>0.30</u>	
		0.30	75.00

SUMMARY

Pegasus Broadcast Associates, LP	\$18.00
Pegasus Broadcast Television, Inc.	1,074.00
GoldenSky DBS, Inc.	25.60
Golden Sky Systems, Inc.	159.00
Pegasus Satellite Communications, Inc.	1,305.10
Pegasus Satellite Television, Inc.	313.50
Telecast of Florida, Inc.	<u>75.00</u>
Total	<u><u>\$2,970.20</u></u>

Exhibit B**Pegasus Satellite Television, Inc. et. al. (Case No. 04-20878)****Billing Summary by Employee of Herbein + Company, Inc.****Period March 1, 2005 through March 31, 2005****Pegasus Broadcast Associates, LP**

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Trate, T.	Advanced Staff	<u>0.20</u>	90	<u>\$18.00</u>
		<u>0.20</u>		<u>\$18.00</u>

Pegasus Broadcast Television, Inc.

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Groebel, B.	Partner/Shareholder	3.80	250	\$950.00
Barney, J.	Partner/Shareholder	0.40	265	106.00
Trate, T.	Advanced Staff	<u>0.20</u>	90	<u>18.00</u>
		<u>4.40</u>		<u>\$1,074.00</u>

Golden Sky DBS, Inc.

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Stangl, C.	Supervisor	<u>0.20</u>	128	<u>\$25.60</u>
		<u>0.20</u>		<u>\$25.60</u>

Golden Sky Systems, Inc.

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J.	Partner/Shareholder	<u>0.60</u>	265	<u>\$159.00</u>
		<u>0.60</u>		<u>\$159.00</u>

Pegasus Satellite Communications, Inc.

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J.	Partner/Shareholder	1.50	265	\$397.50
Groebel, B.	Partner/Shareholder	3.20	250	800.00
Stangl, C.	Supervisor	0.70	128	89.60
Trate, T.	Advanced Staff	<u>0.20</u>	90	<u>18.00</u>
		<u>5.60</u>		<u>\$1,305.10</u>

Pegasus Satellite Television, Inc.

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J.	Partner/Shareholder	0.70	265	\$185.50
Stangl, C.	Supervisor	1.00	128	128.00
		<u>1.70</u>		<u>\$313.50</u>

Telecast of Florida, Inc.

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Groebl, B.	Partner/Shareholder	0.30	250	\$75.00
		<u>0.30</u>		<u>\$75.00</u>

SUMMARY

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J.	Partner/Shareholder	3.20	265	\$848.00
Groebl, B.	Partner/Shareholder	7.30	250	1,825.00
Stangl, C. M.	Supervisor	1.90	128	243.20
Trate, T.	Advanced Staff	0.60	90	54.00
		<u>13.00</u>		<u>\$2,970.20</u>

Herbein + Company, Inc.
Super WIP

For dates from 1/1/1980 to 3/31/2005

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At
48131	001		Pegasus Broadcast Associates, L.P.							
			Attn: Carlisle Sewell				Partner:	160	Last Bill	\$0.00 On 4/27/2005
			225 City Line Ave., Suite 200				Manager:	160	Last Paid	\$760.10 On 1/24/2005
			Bala Cynwyd	PA	19004	610-934-7000	Accountant:		YTD Mark Up/Downs	-25.60
							Bill:	003	A/R Total	0.00
		3/3/2005	425 Pegasus Corporate Tax Engagement	T	364	Trate, Thomas		0.20	18.00	
						Extensions		0.20	\$18.00	
Total Category: 400										
Current:	Hours	0.00	Time	\$0.00	Expense	\$0.00	**Client Total**	0.20	\$18.00	
YTD:		0.20		\$18.00		\$0.00				
Account Aging										
				0.00		18.00	0.00	0.00	\$18.00	
WIP Reconciliation	Opening WIP	Time	Expenses	Billings	MarkUp/Dn	Transfers	Closing WIP			
PTD	41.00	0.00	0.00	0.00	-25.60	2.60	18.00			
YTD	706.90	41.00	150.00	-760.10	-25.60	-94.20	18.00			
<u>Category Summary Totals</u>										
TAX		0.20		18.00		0.00	18.00	0.00		
****Totals		0.20		\$18.00		\$0.00	\$18.00	0.00		
<u>Employee Summary Totals</u>										
Trate, Thomas C.		0.20		18.00		0.00	18.00	Ratio		0.00

Herbein + Company, Inc.
Super WIP

For dates from 1/1/1980 to 3/31/2005

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At
****Totals										
				0.20	\$18.00	\$0.00	\$18.00	0.00		

Herbein + Company, Inc.**Super WIP**

For dates from 1/1/1980 to 3/31/2005

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At				
48129	001	Pegasus Broadcast TV, Inc.												
		Attn: Carlisle Sewell												
		225 City Line Ave., Suite 200												
		Bala Cynwyd												
			PA	19004	610-934-7000									
Production		05/31/04	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	Total
Markups/Downs		677	215	5,294	0	17,885	3,622	223	1,339	1,697	731	1,068	1,863	34,614
Billing		4	0	0	0	0	0	0	0	0	0	0	0	4
Payment		2,920	0	0	5,509	2,241	15,394	0	4,095	1,339	0	1,694	731	33,923
		-2,855	0	0	-2,920	0	0	-5,509	0	-21,507	-223	-1,339	0	-34,353
		3/3/2005	425	Pegasus Corporate Tax Engagement	T	364	Trate, Thomas	0.20			18.00			
		3/7/2005	425	Pegasus Corporate Tax Engagement	T	152	Extensions Groebe, Barry	1.00			250.00			
2004 EXTENSION REQUESTS														
		3/8/2005	425	Pegasus Corporate Tax Engagement	T	152	Groebe, Barry	2.00			500.00			
2004 EXTENSIONS														
		3/8/2005	425	Pegasus Corporate Tax Engagement	T	160	Barney, Janice	0.40			106.00			
		extensions for 3/15/2005												
		3/29/2005	425	Pegasus Corporate Tax Engagement	T	152	Groebe, Barry	0.80			200.00			
4/1/2005 EXTENSIONS														
Total Category: 400														
								4.40			\$1,074.00			
Current:	Hours	0.00	Time	\$0.00	Expense	\$0.00	**Client Total**	4.40			\$1,074.00			
YTD:		4.40		\$1,074.00		\$0.00								
Account Aging					0.00	1,074.00	0.00	0.00			0.00		\$1,074.00	

Herbein + Company, Inc.
Super WIP
For dates from 1/1/1980 to 3/31/2005

Project	Task	Date	Work Code	T	EmplID	Name	Invoice #	Hours	Amount	Bill At
WIP Reconciliation	Opening WIP		Time	Expenses	Billings	MarkUp/Dn	Transfers	Closing WIP		
PTD		1,802.79	1,860.00	0.00	-731.39	0.00	2.60	2,934.00		
YTD		15,644.14	10,792.10	1.54	-23,253.38	0.00	-250.40	2,934.00		
<u>Category Summary Totals</u>										
TAX					Hours	Amount	Cost	Difference	Ratio	Bill Amt
					4.40	1,074.00	0.00	1,074.00	0.00	
****Totals					4.40	\$1,074.00	\$0.00	\$1,074.00	0.00	
<u>Employee Summary Totals</u>										
Groebel, Barry D.					Hours	Amount	Cost	Difference	Ratio	
					3.80	950.00	0.00	950.00	0.00	
Barney, Janice S.					0.40	106.00	0.00	106.00	0.00	
Trate, Thomas C.					0.20	18.00	0.00	18.00	0.00	
****Totals					4.40	\$1,074.00	\$0.00	\$1,074.00	0.00	

Herbein + Company, Inc.
Super WIP

For dates from 1/1/1980 to 3/31/2005

Project	Task	Date	Work Code	T	EmplID	Name	Invoice #	Hours	Amount	Bill At
<u>Employee Summary Totals</u>										
				<u>Hours</u>	<u>Amount</u>	<u>Cost</u>	<u>Difference</u>	<u>Ratio</u>		
Stangl, Carla M.				0.20	25.60	0.00	25.60	0.00		
****Totals				0.20	\$25.60	\$0.00	\$25.60	0.00		

Herbein + Company, Inc.
Super WIP

For dates from 1/1/1980 to 3/31/2005

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At				
48273	001	Pegasus - Golden Sky Systems, Inc.												
		Attn: Carlisle Sewell												
		225 City Line Avenue												
		Suite 200												
		Bala Cynwyd PA 19004 610-934-7000												
Production		05/31/04	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	Total
Markups/Downs		1,587	0	-296	8,097	10,422	9,609	13,086	1,704	3,725	3,104	179	0	51,217
Billing		8	0	0	0	0	0	0	0	0	0	0	0	8
Payment		6,875	0	0	0	8,222	10,296	0	23,426	973	0	3,725	3,104	56,622
		-2,540	0	0	-6,875	0	0	0	0	-28,128	-13,817	-973	0	-52,333
		3/8/2005	425	Pegasus Corporate Tax Engagement	T	160	Barney, Janice	0.60	159.00					
extensions for 3/15/2005														
Total Category: 400														
		3/12/2005	FAX	Faxes	E	777		0.60	\$159.00			\$159.00		
Total Category: EXP														
Current:	Hours	0.00	Time	\$0.00	Expense	\$0.00	**Client Total**	0.60	\$179.00					
YTD:		0.60		\$159.00		\$20.00		0.00				\$20.00		
Account Aging														
WIP Reconciliation	Opening WIP	Time	Expenses	Billings	MarkUp/Dn	Transfers	Closing WIP							
PTD	3,283.40	0.00	0.00	-3,104.40	0.00	0.00	179.00							
YTD	10,296.05	30,656.70	20.00	-41,524.75	0.00	731.00	179.00							
Category Summary Totals														
TAX		0.60	159.00	0.00	159.00	0.00								
EXPENSES		0.00	20.00	20.00	0.00	0.00	1.00							

Herbein + Company, Inc.
Super WIP

For dates from 1/1/1980 to 3/31/2005

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At
***Totals										
Employee Summary Totals										
				<u>Hours</u>	<u>Amount</u>	<u>Cost</u>	<u>Difference</u>	<u>Ratio</u>		
Barney, Janice S.				0.60	159.00	0.00	159.00	0.00		
***Totals				0.60	\$159.00	\$0.00	\$159.00	0.00		

Herbein + Company, Inc.**Super WIP**

For dates from 1/1/1980 to 3/31/2005

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At					
48105	001	Pegasus Satellite Communications, Inc.													
		Attn: Carlisle Sewell													
		225 City Line Avenue													
		Suite 200													
		Bala Cynwyd PA 19004 610-934-7000													
Production			05/31/04	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	Total
Markups/Downs			3,564	2,514	31,158	9,895	20,863	12,848	23,929	-11,716	14,155	4,883	1,443	1,168	114,705
Billing			0	0	0	16	0	0	0	0	0	0	0	0	16
Payment			24,721	0	0	33,642	14,078	16,010	0	20,248	5,157	0	14,514	4,883	133,252
			-56,700	0	0	-24,721	0	0	-29,015	0	-35,113	-488	-23,483	0	-169,521
		3/1/2005	425	Pegasus Corporate Tax Engagement	T	318	Stangl, Carla	0.70	89.60						
		annual reports - determine which are required for 2005 for bankrupt entities													
		3/3/2005	425	Pegasus Corporate Tax Engagement	T	364	Trate, Thomas	0.20	18.00						
		3/14/2005	425	Pegasus Corporate Tax Engagement	T	160	Extensions Barney, Janice	0.80	212.00						
		various telephone calls regarding computations needed for creditors- tax liability without interest allocation to subsidiaries; tax computations based on a deconsolidation of PSC and below as of 7/1/2003; all subs treated as separate federal and state filing entities													
		3/21/2005	425	Pegasus Corporate Tax Engagement	T	160	Barney, Janice	0.70	185.50						
		INFOMRATION REQUESTS FROM MARK FRENCH, KPMG													
		3/22/2005	425	Pegasus Corporate Tax Engagement	T	152	Groebe, Barry	0.20	50.00						
		STOCK BASIS SUPPORT													
		3/22/2005	425	Pegasus Corporate Tax Engagement	T	152	Groebe, Barry	3.00	750.00						
		STOCK BASIS QUESTIONS													
		Total Category: 400													
								5.60	\$1,305.10						

Herbein + Company, Inc.**Super WIP**

For dates from 1/1/1980 to 3/31/2005

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At
48105	001		Pegasus Satellite Communications, Inc.				Partner:	160	Last Bill \$4,883.46	On 4/27/2005
		3/12/2005	POS	Postage	E 777				18.25	
		3/12/2005	POS	Postage	E 777				15.19	
		3/12/2005	POS	Postage	E 777				18.72	
		3/12/2005	POS	Postage	E 777				15.19	
		3/12/2005	POS	Postage	E 777				18.72	
		3/12/2005	POS	Postage	E 777				18.25	
		3/12/2005	POS	Postage	E 777				18.70	
		3/12/2005	POS	Postage	E 777				15.35	
		3/12/2005	POS	Postage	E 777				39.78	
		3/12/2005	POS	Postage	E 777				1.29	
		3/31/2005	POS	Postage	E 777				1.98	
								0.00	\$181.42	

Total Category: EXP

Current: Hours	0.00	Time	\$0.00	Expense	\$0.00	**Client Total**	
YTD:	5.60		\$1,305.10		\$181.42		\$1,486.52

Account Aging

0.00	1,396.92	89.60	0.00	0.00	\$1,486.52
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WIP Reconciliation Opening WIP Time Expenses Billings Markup/Dn Transfers Closing WIP

PTD	6,326.58	1,075.30	48.83	-4,883.46	0.00	43.40	2,610.65
YTD	16,711.51	64,738.30	645.90	-60,811.65	0.00	-18,673.41	2,610.65

Category Summary Totals

	Hours	Amount	Cost	Difference	Ratio	Bill Amt
TAX	5.60	1,305.10	0.00	1,305.10	0.00	
EXPENSES	0.00	181.42	181.42	0.00	1.00	
****Totals	5.60	\$1,486.52	\$181.42	\$1,305.10	8.19	

Employee Summary Totals

	Hours	Amount	Cost	Difference	Ratio
Groebe, Barry D.	3.20	800.00	0.00	800.00	0.00

Herbein + Company, Inc.
Super WIP

For dates from 1/1/1980 to 3/31/2005

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At
<u>Employee Summary Totals</u>										
				<u>Hours</u>	<u>Amount</u>	<u>Cost</u>	<u>Difference</u>	<u>Ratio</u>		
Barney, Janice S.				1.50	397.50	0.00	397.50	0.00		
Stangl, Carla M.				0.70	89.60	0.00	89.60	0.00		
Trate, Thomas C.				0.20	18.00	0.00	18.00	0.00		
***Totals				5.60	\$1,305.10	\$0.00	\$1,305.10	0.00		

Herbein + Company, Inc.

Super WIP

For dates from 1/1/1980 to 3/31/2005

Project	Task	Date	Work Code	T	EmplID	Name	Invoice #	Hours	Amount	Bill At				
48243	001	Pegasus Satellite Television, Inc												
		Attn: Carlisle Sewell												
		225 City Line Ave., Suite 200												
		Bala Cynwyd												
		PA	19004	610-934-7000		Partner:	160	Last Bill	\$5,755.06	On 4/27/2005				
		Manager: 160 Last Paid \$2,893.02 On 3/9/2005												
		Accountant: YTD Mark Up/Downs												
		Bill: 003 A/R Total 20,415.90												
Production		05/31/04	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	Total
Markups/Downs		1,037	463	2,438	8,962	27,195	17,205	16,492	24,701	14,288	5,665	733	1,781	120,958
Billing		2	0	0	0	0	0	0	0	0	0	0	0	2
Payment		13,610	0	0	2,901	9,545	25,862	0	56,795	2,893	0	14,276	5,755	131,637
		-6,925	0	0	-13,610	0	0	-2,901	0	-53,765	-38,436	-2,893	0	-118,530
		3/2/2005	425	Pegasus Corporate Tax Engagement	T	318	Stangl, Carla	0.60	76.80					
register pst in MO and ID		3/4/2005	425	Pegasus Corporate Tax Engagement	T	318	10 26 Stangl, Carla	0.30	38.40					
send registrations for MO and ID		3/8/2005	425	Pegasus Corporate Tax Engagement	T	160	Barney, Janice	0.70	185.50					
extensions for 3/15/2005														
call from ron RE: idaho & MO state registrations		3/10/2005	425	Pegasus Corporate Tax Engagement	T	318	Stangl, Carla	0.10	12.80					
Total Category: 400								1.70	\$313.50					
		3/30/2005	FAX	Faxes	E	777			2.00					
		3/30/2005	FAX	Faxes	E	777			13.00					
		3/31/2005	TEL	Telephone	E	777			2.99					
Total Category: EXP								0.00	\$17.99					
Current:	Hours	0.00	Time	\$0.00	Expense	\$0.00	**Client Total**	1.70	\$331.49					
YTD:		1.70		\$313.50		\$17.99								

Herbein + Company, Inc.
Super WIP

For dates from 1/1/1980 to 3/31/2005

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At
Account Aging				0.00		331.49	0.00	0.00	\$331.49	

WIP Reconciliation Opening WIP Time Expenses Billings MarkUp/Dn Transfers Closing WIP

PTD	5,868.95	1,563.20	0.00	-5,755.06	0.00	217.60	1,894.69
YTD	26,611.92	57,493.60	82.21	-105,581.46	0.00	23,288.42	1,894.69

<u>Category Summary Totals</u>						
	<u>Hours</u>	<u>Amount</u>	<u>Cost</u>	<u>Difference</u>	<u>Ratio</u>	<u>Bill Amt</u>
TAX	1.70	313.50	0.00	313.50	0.00	
EXPENSES	0.00	17.99	17.99	0.00	1.00	
****Totals	1.70	\$331.49	\$17.99	\$313.50	18.43	

<u>Employee Summary Totals</u>				
	<u>Hours</u>	<u>Amount</u>	<u>Cost</u>	<u>Difference</u>
Barney, Janice S.	0.70	185.50	0.00	185.50
Stangl, Carla M.	1.00	128.00	0.00	128.00
****Totals	1.70	\$313.50	\$0.00	\$313.50

Herbein + Company, Inc.

Super WIP

For dates from 1/1/1980 to 3/31/2005

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At		
48229	001	Pegasus - Telecast of Florida										
		Attn: Carlisle Sewell										
		225 City Line Ave., Suite 200										
		Bala Cynwyd PA 19004 610-934-7000										
				Biller: 003 A/R Total 64.00								
05/31/04 06/30/04 07/31/04 08/31/04 09/30/04 10/31/04 11/30/04 12/31/04 01/31/05 02/28/05 03/31/05 04/30/05 Total												
Production		0	220	488	-67	872	0	0	64	75	0	1,652
Markups/Downs		0	0	0	0	0	0	0	0	0	0	0
Billing		205	0	0	452	234	828	0	0	0	64	1,782
Payment		0	0	0	-205	0	0	-452	0	0	0	-1,718
3/29/2005 425				Pegasus Corporate Tax	T 152	Groebe, Barry						
4/1/2005 EXTENSIONS				Engagement								
Total Category: 400												
Current: Hours	0.00	Time	\$0.00	Expense	\$0.00	**Client Total**						
YTD:	0.30		\$75.00		\$0.00							
Account Aging												
0.00 75.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 75.00												
WIP Reconciliation Opening WIP Time Expenses Billings MarkUp/Dn Transfers Closing WIP												
PTD	139.00	0.00	0.00	-64.00	0.00	0.00	0.00	75.00				
YTD	827.80	139.00	0.00	-891.80	0.00	0.00	0.00	75.00				
Category Summary Totals												
TAX		0.30	75.00	0.00	75.00	0.00	0.00					
****Totals		0.30	\$75.00	\$0.00	\$75.00	0.00	0.00					
Employee Summary Totals												
Groebe, Barry D. 0.30 75.00 0.00 75.00 0.00												

Herbein + Company, Inc.
Super WIP

For dates from 1/1/1980 to 3/31/2005

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At
****Totals										
				0.30	\$75.00	\$0.00	\$75.00	0.00		

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 23, 2005 I caused the Statement of Fees for Services Rendered and Expenses Incurred by Herbein & Company, Inc. as Corporate Taxation Advisor to Pegasus Satellite Television, Ind. And Certain of Its Subsidiaries and Affiliates 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 23, 2005

/s/ Sheila R. Dilios
Sheila R. Dilios

BERNSTEIN, SHUR, SAWYER & NELSON
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