

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 June 9, 2004 I caused the Interim Order (A) Authorizing the Use of Cash Collateral, (B) Granting Adequate Protection to Certain Prepetition Secured Parties Pursuant to Sections 105, 361 and 363 of the Bankruptcy Code Including Replacement Liens and Superpriority Claims and (C) Scheduling a Hearing for Final Approval of Use of Cash Collateral to be served on the parties listed on the Service Lists attached hereto as Exhibit A (50 Largest Unsecured Creditors, Indenture Trustees and Administrative Agents); Exhibit B counsel for those parties requesting same documents, Exhibit C parties who receive electronic service or parties who have filed a notice of appearance via the service indicated for each party; Exhibit D federal and state taxing authorities.

Dated: June 11, 2004

/s/ Sheila R. Dilios
SHEILA R. DILIOS

BERNSTEIN, SHUR, SAWYER & NELSON
100 Middle Street, P.O. Box 9729
Portland, ME 04104-5029

EXHIBIT A

CONSOLIDATED 50 LARGEST UNSECURED CREDITORS **(INCLUDES INDENTURE TRUSTEES)**

VIA E-MAIL SERVICE

JP Morgan Trust, NA
Institutional Trust Services
Trust Operations
2001 Bryan Street
10th Floor
Dallas, TX 75201
noreen.wichert@jpmchase.com*
jason.g.warzala@jpmchase.com*

VIA FEDERAL EXPRESS

DIRECTV
2230 E. Imperial Highway
El Segundo, CA 90245

VIA FEDERAL EXPRESS

Pegasus Communications Corporation
c/o Pegasus Communications
Management Company
225 City Line Avenue
Bala Cynwyd, PA

VIA E-MAIL SERVICE

Indiana Department of Revenue
P.O. Box 6155
Indianapolis, IN 46206-6155
nrussell@dor.state.in.us*

VIA E-MAIL SERVICE

Wachovia Bank, National Association
Corporate Trust Department
Finance Group – NC 1196
1525 West W.T. Harris Blvd. – 3C3
Charlotte, NC 28288
staci.marino@wachovia.com*

VIA E-MAIL SERVICE

National Rural Telecommunications
Cooperative (NRTC)
2121 Cooperative Way
Herndon, VA 20171
ccrozier@nrtc.coop*
dhecker@pbl.com*

VIA EXPRESS OVERNIGHT MAIL

State Controller – Texas Controller of
Public Accounts
c/o Michael Elwell
P.O. Box 13528
Austin, TX 78711-9939

VIA E-MAIL SERVICE

Minnesota Department of Revenue
Sale and Use Tax
P.O. Box 64093
St. Paul, MN 55164
dorweb.comm@state.mn.us*

VIA FEDERAL EXPRESS

Nortel Networks
3985 Collection Center Drive
Chicago, IL 60693
sgoulb@tax.state.vt.us*

VIA FEDERAL EXPRESS

Satellite System Network
135 Columbia, Suite 100
Aliso Viejo, CA 92656

VIA EXPRESS OVERNIGHT MAIL

Kansas Department of Revenue
Civil Tax Enforcement
P.O. Box 12005
Topeka, KS 66612-2005

VIA EXPRESS OVERNIGHT MAIL

Collectech Systems, Inc.
Outsourcing
Dept. 310
Columbus, OH 43265-0310

VIA FEDERAL EXPRESS

Bank One
One Bank One Plaza
Chicago, IL 60670

VIA FEDERAL EXPRESS

Johnson County Treasurer
111 S. Cherry Street
Olathe, KS 66061
ebanda@pbfc.com*

VIA FEDERAL EXPRESS

WebClick Concepts Inc.
940 Lincoln Street
Miami Beach, FL 33139

VIA E-MAIL SERVICE

Vermont Dept. of Taxes
P.O. Box 547
Montpelier, VT 05601-0547
commissioner@tax.state.vt.us*

VIA E-MAIL SERVICE

Florida Department of Revenue
5050 West Tennessee Street
Tallahassee, FL 32399-0128
rudzikf@dor.state.fl.us*

VIA EXPRESS OVERNIGHT MAIL

Treasurer of State of Ohio
Department of Taxation
P.O. Box 804
Columbus, Ohio 43216-0804

VIA E-MAIL SERVICE

Nationwide Credit, Inc.
P.O. Box 538098
Atlanta, GA 30353-8098
rpickett@ncirm.com*

VIA EXPRESS OVERNIGHT MAIL

South Carolina Dept. of Rev.
Sales Tax
Columbia, SC 29214-0101

VIA EXPRESS OVERNIGHT MAIL

State Tax Commissioner
Office of Revenue
P.O. Box 23050
Jackson, MS 39225-3050

VIA EXPRESS OVERNIGHT MAIL

New Mexico Taxation
P.O. Box 25128
Santa Fe, NM 87504

VIA FEDERAL EXPRESS

Iowa DOR
Treasurer of State
P.O. Box 10412
Des Moines, IA 50306-0412

VIA E-MAIL SERVICE

Petry Television
3 East 54th Street
New York, NY 10022
sberlin@petrymediacorp.com*

VIA FEDERAL EXPRESS

BCK Communications
2650 South Falkenburg Road
Riverview, FL 33569

VIA EXPRESS OVERNIGHT MAIL

W. Dale Summerford C.F.C.
Gadsden County Tax Collector
P.O. Box 817
Quincy, FL 32353-0817
dsummerford@tds.net*

VIA FEDERAL EXPRESS

THE WB Television Network
411 North Hollywood Way
Building 29R
Room 113E
Burbank, CA 91505

VIA EXPRESS OVERNIGHT MAIL

South Dakota State Treasurer
DOR-Remittance Center
P.O. Box 5055
Sioux Falls, SD 57117-5055

VIA EXPRESS OVERNIGHT MAIL

FEDEX
P.O. Box 371461
Pittsburgh, PA 15250-7461

VIA FEDERAL EXPRESS

Tennessee Department of Revenue
Andrew Jackson State Office
500 Deaderick Street
Nashville, TN 37242

VIA FEDERAL EXPRESS

RF Media Associates
21 Steinbeck Drive
Moosic, PA 18507
rfmedia@adelphia.net*

VIA FEDERAL EXPRESS

City of Marlborough
Tax Collector's Office
First Floor
140 Main Street
Marlborough, MA 01752-3898
legal@ci.marlborough.ma.us*

VIA FEDERAL EXPRESS

Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134-0400

VIA E-MAIL SERVICE

West Virginia State Tax Department
P.O. Box 766
Charleston, WV 25327-1826
wwilliams@tax.state.wv.us*

VIA E-MAIL SERVICE

Commissioner of Revenue Services
Department of Revenue Services
P.O. Box 5089
Hartford, CT 06102-5089
christine.leblanc@po.state.ct.us*

VIA E-MAIL SERVICE

Twentieth Century Fox
Television Division
P.O. Box 3659
Collection Center Drive
Chicago, IL 60693
karen.earls@fox.com*

VIA EXPRESS OVERNIGHT MAIL

North Carolina Department of Revenue
P.O. Box 25000
Raleigh, NC 27640-0520

VIA FEDERAL EXPRESS

Basic Your Best Buy, Inc.
3650 Millhaven Road
Monroe, LA 71203

VIA EXPRESS OVERNIGHT MAIL

Johnson County TAC
P.O. Box 75
Cleburn, TX 76033-0075

VIA EXPRESS OVERNIGHT MAIL

Nebraska Department of Revenue
P.O. Box 98923
Lincoln, NE 68509-8923

VIA FEDERAL EXPRESS

Professional Satellite and Communications
5590 Morehouse Drive
San Diego, CA 92121

VIA FEDERAL EXPRESS

Jefferson County Sheriff's Office
531 Court Place, Room 604
Louisville, KY 40202

VIA E-MAIL SERVICE

Guckenheimer Enterprises, Inc.
FILE # 72527
P.O. Box 60000
San Francisco, CA 94160-2527
jladdy@guckenheimer.com*

VIA E-MAIL SERVICE

State of Arkansas
Dept. of Finance and Administration
P.O. Box 3861
Little Rock, AR 72203
richard.weiss@dfa.state.ar.us*

ADMINISTRATIVE AGENTS FOR CREDIT FACILITIES

VIA FEDERAL EXPRESS

Bank of America
Attn: Laura Sweet
Independence Center
101 North Tryon Street
Charlotte, NC 28255
laura.l.sweet@bankofamerica.com*
bobbie.l.boratea@bankofamerica.com*
charles.graber@bankofamerica.com*

VIA FEDERAL EXPRESS

Fernwood Associates, LP
Attn: Laura Zaki
c/o Intermarket Corp
667 Madison Avenue
New York, NY 10021
lzaki@intermarketcorp.net*
jpteewan@intermarketcorp.net

VIA FEDERAL EXPRESS

CIBC

Attn: Karen Brewer/Anthony Santino
Independence Center
425 Lexington Avenue, 5th Fl
New York, NY 10017
anthony.santino@us.cibc.com*

VIA FEDERAL EXPRESS

Cohanzick Credit Opps Fund, Ltd
Attn: Anita Spahrman
427 Bedford Road, Suite 260
Pleasantville, NY 10570
anita@cohanzick.com*

VIA FEDERAL EXPRESS

Cohanzick Credit Opps Fund, Ltd
Attn: David K. Sherman
427 Bedford Road, Suite 260
Pleasantville, NY 10570
david@cohanzick.com*

VIA E-MAIL SERVICE

Cohanzick High Yield Partners, LP
Attn: Anita Spahrman
427 Bedford Road, Suite 260
Pleasantville, NY 10570
anita@cohanzick.com*

VIA E-MAIL SERVICE

Cohanzick High Yield Partners, LP
Attn: David K. Sherman
427 Bedford Road, Suite 260
Pleasantville, NY 10570
david@cohanzick.com*

VIA E-MAIL SERVICE

Fernwood Restructuring, Ltd
Attn: Laura Zaki
c/o Intermarket Corp
667 Madison Avenue
New York, NY 10021
lzaki@intermarketcorp.net*

VIA E-MAIL SERVICE

Gabriel Capital, L.P.
Attn: Mark A. Weiner
450 Park Avenue, Suite 3201
New York, NY 10022
weinerm@gabrielcapital.com*

VIA FEDERAL EXPRESS

Halcyon Fund, LP
Attn: Jim Sykes
Halcyon/Alan B Slifka Mgmt Co LLC
477 Madison Avenue, 8th Fl
New York, NY 10022
jsykes@halcyonllc.com*

VIA FEDERAL EXPRESS

Sea Pines Funding LLC
Attn: Kelly Warnement
c/o Banc Of Americas Securities LLC
100 North Tryon Street
Charlotte, NC 28255
kelly.w.warnement@bankofamerica.com* /
asigbankloans@bankofamerica.com*

VIA E-MAIL SERVICE

TRS ELARA, LLC
Attn: Marco Ruggiero
c/o Db Services New Jersey, Inc.
90 Hudson Street, 5th fl
Jersey City, NJ 07302
marco.n.ruggiero@db.com*

VIA E-MAIL SERVICE

Harvard Special Situations Account
Attn: Jason Batstone
Harvard Management Co.
600 Atlantic Avenue, 16th Fl
Boston, MA 02210-2203
batstone@hmc.harvard.edu*

VIA E-MAIL SERVICE

Harvard Special Situations Account
Attn: Shelley Greenhaus/L. Manent
Whippoorwill Associated Inc
11 Martine Avenue, 11fl
White Plains, NY 10606
lmanent@vegapartners.com* /
sgendal@vegapartners.com*

VIA E-MAIL SERVICE

SAB Capital Partners LP
Attn: Brian Jackelow
712 Fifth Avenue, 42nd Floor
New York, NY 10019
bjackelow@sabcapital.com*

VIA E-MAIL SERVICE

SAB Capital Partners LP
Attn: Paul Cassidy
712 Fifth Avenue, 42nd Floor
New York, NY 10019
pcassidy@sabcapital.com*

VIA E-MAIL SERVICE

SAB Oversees Fund Ltd
Attn: Brian Jackelow
712 Fifth Avenue, 42nd Floor
New York, NY 10019
bjackelow@sabcapital.com*

VIA FEDERAL EXPRESS

TRS ELARA, LLC
Attn: Maureen Welby
D.E. Shaw Laminar Portfolios LLC
120 W 45th Street, 39th Fl Tower 45
New York, NY 10022
Maureen-Welby@deshaw.com*

VIA E-MAIL SERVICE UBS AG, Stamford
Branch

Attn: Lorraine Conti
677 Washington Avenue
6th Floor South
Stamford, CT 06901
lorraine.conti@UBS.com*

VIA E-MAIL SERVICE

Whippoorwill Distressed Opp Fund LP
Attn: Shelley Greenhaus/L. Manent
Whippoorwill Associated Inc
11 Martine Avenue, 11fl
White Plains, NY 10606
lmanent@vegapartners.com* /
sgendal@vegapartners.com*

VIA E-MAIL SERVICE

Madeleine LLC
Attn: Paul Gordon
299 Park Avenue
23rd Floor
New York, NY 10171
pgordon@cerberuscapital.com*

VIA FEDERAL EXPRESS

Sea Pines Funding LLC

Attn: Annie Tallent

c/o Banc of Americas Securities LLC

100 North Tryon Street

Charlotte, NC 28255

annie.tallent@bankofamerica.com*

EXHIBIT B

COUNSEL TO CREDITORS/INDENTURE HOLDERS **& ADMINISTRATIVE AGENTS (served by email)**

<p>VIA E-MAIL SERVICE Kristopher Hansen, Esq. Stroock Stroock & Lavan LLP 180 Maiden Lane New York, New York 10038 khansen@stroock.com*</p>	<p>VIA E-MAIL SERVICE Alan Pope, Esq. Moore & Van Allen PLLC 100 North Tryon Street, Suite 4700 Charlotte, NC 28202-4003 alanpope@mvalaw.com*</p>
<p>VIA E-MAIL SERVICE Brett Lawrence, Esq. Stroock Stroock & Lavan LLP 180 Maiden Lane New York, New York 10038 blawrence@stroock.com*</p>	<p>VIA E-MAIL SERVICE Eliot Relles, Esq. Schulte Roth & Zabel LLP 919 Third Avenue New York New York 10022 eliot@relles@srz.com*</p>
<p>VIA E-MAIL SERVICE Andrew Rosenberg, Esq. Paul, Weiss, Rifkind, Wharton & Garrison LLP 1285 Avenue of the Americas New York, New York 10019 arosenberg@paulweiss.com*</p>	<p>VIA FEDERAL EXPRESS John Vian, Esq. Smith, Gambrell & Russell, LLP 1230 Peachtree Street NE Promenade II, Suite 3100 Atlanta, Georgia 30309 jvian@sgrlaw.com*</p>
<p>VIA E-MAIL SERVICE Diane Meyers, Esq. Paul, Weiss, Rifkind, Wharton & Garrison LLP 1285 Avenue of the Americas New York, New York 10019 dmeyers@paulweiss.com*</p>	<p>VIA E-MAIL SERVICE Michael E. Baumann, Esq. Kirkland & Ellis LLP 777 South Figueroa Street Los Angeles, CA 90017 mbaumann@kirkland.com*</p>

<p>VIA E-MAIL SERVICE David Botter, Esq. Akin Gump Strauss Hauer Feld LLP 590 Madison Avenue New York, New York 10022 dbotter@akingump.com*</p>	<p>VIA E-MAIL SERVICE Richard P. Krasnow, Esq. Weil Gotshal & Manges LLP 767 Fifth Avenue New York, New York 10153 richard.krasnow@weil.com*</p>
<p>VIA E-MAIL SERVICE George J. Marcus, Esq. Marcus, Clegg & Mistretta 100 Middle Street Portland, ME 04101 gmarcus@mcm-law.com*</p>	

* Email service

EXHIBIT C

SERVICE VIA “ECF FILING”

- **Gayle H. Allen**
gallen@verrilldana.com bankr@verrilldana.com;ebriggeman@verrilldana.com
- **Leonard M. Gulino**
lgulino@bssn.com sdilios@bssn.com
- **Robert J. Keach**
rkeach@bssn.com sdilios@bssn.com
- **Benjamin E. Marcus**
bmarcusecf@dwmlaw.com
- **George J. Marcus**
bankruptcy@mcm-law.com dgerry@mcm-law.com
- **Ellen Moring**
emoring@sidley.com
pcaruso@sidley.com;jknowles@sidley.com;emcdonnell@sidley.com;jmargulies@sidley.com
- **Richard J. O'Brien**
robrien@lcwlaw.com bmclure@lcwlaw.com

VIA FEDERAL EXPRESS

Eric K. Bradford

Office of the U.S. Trustee
10 Causeway Street, Room 1184
Boston, MA 02222

VIA FEDERAL EXPRESS

Robert S. Brady

The Brandywine Building
1000 West Street, 17th Floor
P.O. Box 391
Wilmington, DE 19801

EXHIBIT D

ALL VIA U.S. First-Class Mail –Postage Prepaid

Creditor_name	Add1	Add2
INDIVIDUAL & CORPORATE TAX DIVISION	CORPORATE INCOME TAX UNIT	PO BOX 327430
ALABAMA DEPARTMENT OF REVENUE	CORPORATE TAX DIVISION	BUSINESS PRIVILEGE TAX SECTION, P.
CORPORATE FRANCHISE TAX DIVISION	STATE CAPITOL BUILDING	BOX 327431
DEPT OF FINANCE & ADMINISTRATION	CORPORATION INCOME TAX SECTION	PO BOX 919
FRANCHISE TAX BOARD	PO BOX 942857	
COLORADO DEPARTMENT OF REVENUE		
STATE OF CONNECTICUT	DEPARTMENT OF REVENUE SERVICES	PO BOX 2974
DELAWARE DIVISION OF REVENUE	PO BOX 2044	
FLORIDA DEPARTMENT OF REVENUE	5050 W TENNESSEE STREET	
GEORGIA INCOME TAX DIVISION	PO BOX 49432	
CORP. TAX RETURN PROCESSING	IOWA DEPT. OF REV. & FINANCE	PO BOX 10468
SECRETARY OF STATE	700 WEST JEFFERSON STREET	
IDAHO STATE TAX COMMISSION	PO BOX 56	
ILLINOIS DEPT OF REVENUE	PO BOX 19008	
INDIANA DEPARTMENT OF REVENUE	PO BOX 7231	
KANSAS CORPORATE INCOME TAX	KANSAS DEPARTMENT OF REVENUE	915 SW HARRISON ST.
KENTUCKY REVENUE CABINET		
MASS. DEPARTMENT OF REVENUE	PO BOX 7067	
COMPROLLER OF MARYLAND	REVENUE ADMINISTRATION BUILDING	
MAINE REVENUE SERVICES	PO BOX 1062	
MICHIGAN DEPARTMENT OF TREASURY	PO BOX 30059	
MINNESOTA REVENUE	MAIL STATION 1250	
SECRETARY OF STATE	BUSINESS SERVICES DIVISION	60 EMPIRE DRIVE, SUITE 100
MISSOURI DEPARTMENT OF REVENUE	PO BOX 3365	
SECRETARY OF STATE	PO BOX 1366	
CORPORATE TAX DIVISION	PO BOX 1033	
SECRETARY OF STATE	PO BOX 23083	
MONTANA DEPARTMENT OF REVENUE	CORPORATE TAX BUREAU	PO BOX 5805
NORTH CAROLINA	DEPARTMENT OF REVENUE	PO BOX 25000
OFFICE OF STATE TAX COMMISSIONER	600 E BOULEVARD AVE.	DEPT. 127
NEBRASKA DEPARTMENT OF REVENUE	PO BOX 94818	
NH DEPT REVENUE ADMINISTRATION	DOCUMENT PROCESSING DIVISION	PO BOX 637
TAXATION AND REVENUE DEPARTMENT	PO BOX 25127	
NYS CORPORATION TAX	PROCESSING UNIT	PO BOX 22095
OHIO DEPARTMENT OF TAXATION	PO BOX 27	
OKLAHOMA TAX COMMISSION	PO BOX 26800	
OKLAHOMA TAX COMMISSION	FRANCHISE TAX	PO BOX 26930
OREGON DEPARTMENT OF REVENUE	PO BOX 14790	
PA DEPARTMENT OF REVENUE	BUREAU OF CORPORATION TAXES	DEPT. 280427
SC DEPT OF REVENUE	CORPORATION TAX	
TENNESSEE DEPT OF REV	ANDREW JACKSON STATE BUILDING	500 DEADRICK STREET

COMPTROLLER OF PUBLIC ACCOUNTS	111 E 17TH STREET	
INTERNAL REVENUE SERVICE		
UTAH STATE TAX COMMISSION	210 N 1950 WEST	
VIRGINIA DEPARTMENT OF TAXATION	PO BOX 1500	
VERMONT DEPARTMENT OF TAXES	109 STATE STREET	
WISCONSIN DEPARTMENT OF REVENUE	PO BOX 8908	
WEST VIRGINIA STATE TAX DEPARTMENT	INTERNAL AUDITING DIVISION	PO BOX 1202