

EXHIBIT A
PEGASUS SATELLITE TELEVISION, INC., et al.
Summary Of Hours and Standard Fees Incurred By Professional
September 29, 2004 through May 5, 2005

Professional	Position	Years of Experience	Current Hours Billed	Hourly Rate	Standard Fees Billed
Angeleri, Frank J.	Federal Tax Partner	18	71.50	\$ 600.00	\$ 42,900.00
Antoni, David F	Federal Tax Senior Manager	18	112.10	\$ 500.00	56,050.00
Barton, Michael L.	Principal - Tax	12	58.90	\$ 600.00	35,340.00
Bollinger, Alan D.	Director, State Resource Network - California	26	0.50	\$ 600.00	300.00
Calloway, Robert L.	Manager - Tax	7	103.50	\$ 500.00	51,750.00
Condon, Brian	Senior Manager - Tax	13	48.80	\$ 500.00	24,400.00
Dillon, Kevin	Senior Associate - EVS	4	5.00	\$ 350.00	1,750.00
Field, Karen Marie	Compensation & Benefits Tax Senior Manager	21	3.50	\$ 500.00	1,750.00
French, Mark	Mergers & Acquisitions Tax Partner	17	176.20	\$ 600.00	105,720.00
Gardner, David E	Senior Manager	9.5	34.50	\$ 500.00	17,250.00
Goldberg, Dana L.	Senior Manager	11	5.50	\$ 500.00	2,750.00
Gorden, Tucker D.	Financial Products Tax Manager	5	49.60	\$ 425.00	21,080.00
Harris, Deanna Walton	Senior Manager	10	4.00	\$ 500.00	2,000.00
Hering, David Patrick	Tax Managing Director	15	1.00	\$ 500.00	500.00
Hillier, Bradley	Forensics Senior Manager	10	3.00	\$ 500.00	1,500.00
Hoffenberg, Mark R.	Principal - Corporate Tax	13	6.00	\$ 600.00	3,600.00
Jones, Kendall Craig	Principal - Tax	28	0.70	\$ 600.00	420.00
Kashlinskaya, Alla R	Mergers & Acquisitions Tax Senior Manager	8	318.20	\$ 500.00	159,100.00
Llamado, Christopher Pagkalinawan	Tax Associate	1	189.60	\$ 225.00	42,660.00
Lucas, Gerard	Senior Associate	6	105.50	\$ 350.00	36,925.00
Madden, David P.	Principal - Tax	22	29.90	\$ 600.00	17,940.00
Mazin, Martin M	Manager - Tax	6	11.00	\$ 425.00	4,675.00
Meeder, Michael A	State & Local Tax Associate	1	20.00	\$ 225.00	4,500.00
Mieritz, Jonathan M	State & Local Tax Associate	1	7.80	\$ 225.00	1,755.00
Orolin, Neil Joseph	Manager	8	0.50	\$ 425.00	212.50
Price, Mark H.	Financial Products Tax Partner	7	4.00	\$ 600.00	2,400.00
Roberts, Lauren G.	Senior Manager - Tax	16	1.00	\$ 500.00	500.00
Sklaroff, Howard R.	Senior Manager, State and Local Taxes	15.5	8.00	\$ 500.00	4,000.00
Terral, Travis M.	Manager	6	51.10	\$ 425.00	21,717.50
Van Gulick, Robert R.	State & Local Tax Partner	20	35.00	\$ 600.00	21,000.00
Vogel, Jeffrey L.	Principal - Tax	10	28.80	\$ 600.00	17,280.00
Wakefield, Richard Colin	Federal Tax Partner-Specialist SFAS 109	34	4.00	\$ 600.00	2,400.00
Campbell, Celeste Heath	Paraprofessional	1	141.90	\$ 140.00	19,866.00
Total Hours and Fees at Standard Rate			<u>1,640.60</u>		\$ 725,991.00
less Travel @ 50%					<u>4,585.00</u>
Total Hours and Fees at Standard Rate less Travel					\$ 721,406.00
Total Out of Pocket Expenses					<u>5,794.00</u>
Net Requested Fees & Out of Pocket Expenses					<u>\$ 727,200.00</u>

Blended Rate:

\$ 471

EXHIBIT B
PEGASUS SATELLITE TELEVISION, INC., et al.
Summary of Hours and Standard Fees Incurred by Category
September 29, 2004 through May 5, 2005

<u>Category</u>	<u>Exhibit</u>	<u>Hours</u>	<u>Fees</u>
Tax Provision Assistance	B1	617.3	\$ 289,380.00
Other Tax Consulting-Bankruptcy	B2	854.6	402,825.00
Fee Statements and Fee Applications	B3	151.4	24,616.00
Travel	B4	17.3	9,170.00
Total Hours		<u>1,640.6</u>	<u>\$ 725,991.00</u>

EXHIBIT C
PEGASUS SATELLITE TELEVISION, INC., et al.
Summary of Out of Pocket Expenses
September 29, 2004 through May 5, 2005

<u>Category</u>	<u>Amount</u>
Airfare	\$ 1,319.00
Ground Transportation	2,172.00
Lodging	1,519.00
Meals	771.00
Telephone	13.00
Miscellaneous	-
Total	<u><u>\$ 5,794.00</u></u>

EXHIBIT B1

PEGASUS SATELLITE TELEVISION, INC., et al.
Tax Provision Assistance
September 29, 2004 through May 5, 2005

Name	Date	Description	Hours	Rate	Amount
Angeleri, Frank J.	10/28/2004	Review of quarterly tax provision models for quarters prior to Q3.	1.8	\$ 600.00	\$ 1,080.00
Angeleri, Frank J.	10/28/2004	Review of DTV sale agreements for tax provision consequences.	2.2	\$ 600.00	1,320.00
Angeleri, Frank J.	11/2/2004	Initial meeting with J. Pooler and C. Sewell (both Pegasus), J. Barney (Herbein), M. French (KPMG), R. Van Gulick (KPMG) and D. Antoni (KPMG) to discuss background and scope of project.	3.0	\$ 600.00	1,800.00
Angeleri, Frank J.	11/2/2004	Review corporate structure, understand entities in bankruptcy, discuss financial accounting treatment and 10Q filing requirements.	2.7	\$ 600.00	1,620.00
Angeleri, Frank J.	11/2/2004	Review loan documents for potential Applicable High Yield Discount Obligation issues.	1.3	\$ 600.00	780.00
Angeleri, Frank J.	11/2/2004	Call with D. Antoni (KPMG) and R. Wakefield (KPMG) to discuss tax accounting under SFAS 109 for deconsolidation of bankrupt companies to be accounted on a cost basis in Form 10Q.	1.0	\$ 600.00	600.00
Antoni, David F	11/2/2004	Initial meeting with J. Pooler and C. Sewell (both Pegasus), J. Barney (Herbein), F. Angeleri (KPMG), M. French (KPMG), R. Van Gulick (KPMG) to discuss background and scope of project.	3.0	\$ 500.00	1,500.00
Antoni, David F	11/2/2004	Review corporate structure, understand entities in bankruptcy, discuss financial accounting treatment and 10Q filing requirements.	1.9	\$ 500.00	950.00
Antoni, David F	11/2/2004	Review loan documents for potential Applicable High Yield Discount Obligation issues.	0.4	\$ 500.00	200.00
Antoni, David F	11/2/2004	Call from R. Wakefield (KPMG) and F. Angeleri (KPMG) to discuss tax accounting under SFAS 109 for deconsolidation of bankrupt companies to be accounted on a cost basis in Form 10Q.	1.0	\$ 500.00	500.00
French, Mark	11/2/2004	Initial meeting with J. Pooler and C. Sewell (both Pegasus), J. Barney (Herbein), F. Angeleri (KPMG), R. Van Gulick (KPMG) and D. Antoni (KPMG) to discuss background and scope of project.	3.0	\$ 600.00	1,800.00
French, Mark	11/2/2004	Review corporate structure, understand entities in bankruptcy, discuss financial accounting treatment and 10Q filing requirements, and initial review of prior work on stock basis and solvency prepared by Herbein.	1.0	\$ 600.00	600.00
Van Gulick, Robert R.	11/2/2004	Initial meeting with J. Pooler and C. Sewell (both Pegasus), J. Barney (Herbein), F. Angeleri (KPMG), M. French (KPMG), and D. Antoni (KPMG) to discuss background and scope of project.	3.0	\$ 600.00	1,800.00
Van Gulick, Robert R.	11/2/2004	Review corporate structure, understand entities in bankruptcy, discuss financial accounting treatment and 10Q filing requirements.	2.7	\$ 600.00	1,620.00
Wakefield, Richard Colin	11/2/2004	Call from D. Antoni (KPMG) and F. Angeleri (KPMG) to discuss tax accounting under SFAS 109 for deconsolidation of bankrupt companies to be accounted on a cost basis in Form 10Q.	1.0	\$ 600.00	600.00
Angeleri, Frank J.	11/3/2004	Review of quarterly tax provision models for quarters prior to Q3.	1.5	\$ 600.00	900.00
Angeleri, Frank J.	11/3/2004	Review of DTV sale agreements for tax provision consequences.	2.4	\$ 600.00	1,440.00

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September 29, 2004 through May 5, 2005

Name	Date	Description	Hours	Rate	Amount
Angeleri, Frank J.	11/3/2004	Review offering memorandums for Original Issue Discount and Applicable High Yield Discount Obligation issues for potential book/tax differences.	3.1	\$ 600.00	1,860.00
Angeleri, Frank J.	11/3/2004	Call with T. Gordon (KPMG) to discuss Original Issue Discount and Applicable High Yield Discount Obligation issues.	1.0	\$ 600.00	600.00
Gorden, Tucker D.	11/3/2004	Call with F. Angeleri (KPMG) to discuss Original Issue Discount and Applicable High Yield Discount Obligation issues.	0.8	\$ 425.00	340.00
Gorden, Tucker D.	11/3/2004	Review offering memorandums for Original Issue Discount and Applicable High Yield Discount Obligation issues for potential book/tax differences.	2.2	\$ 425.00	935.00
Van Gulick, Robert R.	11/3/2004	Review of state tax provision computations for quarters prior to the third quarter of 2004.	2.8	\$ 600.00	1,680.00
Van Gulick, Robert R.	11/3/2004	Review of state tax provision computations for the third quarter of 2004.	3.2	\$ 600.00	1,920.00
Angeleri, Frank J.	11/4/2004	Review offering memorandums for Original Issue Discount and Applicable High Yield Discount Obligation issues for potential book/tax differences.	1.7	\$ 600.00	1,020.00
Angeleri, Frank J.	11/4/2004	Review of DTV sale agreements for tax provision consequences.	2.3	\$ 600.00	1,380.00
Gorden, Tucker D.	11/4/2004	Review offering memorandums for Original Issue Discount and Applicable High Yield Discount Obligation issues for potential book/tax differences.	0.4	\$ 425.00	170.00
Gorden, Tucker D.	11/5/2004	Review offering memorandums for Original Issue Discount and Applicable High Yield Discount Obligation issues for potential book/tax differences	1.1	\$ 425.00	467.50
Price, Mark H.	11/5/2004	Review offering memorandums for Original Issue Discount and Applicable High Yield Discount Obligation issues for potential book/tax differences	0.5	\$ 600.00	300.00
Antoni, David F	11/8/2004	Review Herbein prepared tax provision binder containing organization structure, tax attributes, tax basis computations, section 382 limitations in preparation for tax provision review at Pegasus.	0.5	\$ 500.00	250.00
Gorden, Tucker D.	11/8/2004	Review 13.5% debt-for-debt exchange documents for potential Original Issue Discount and Applicable High Yield Discount Obligation tax issues.	1.7	\$ 425.00	722.50
Antoni, David F	11/9/2004	Discussion with K. Field (KPMG) regarding bankrupt companies sale of DTV assets triggering change in control of key employee's contract requiring certain payments for which section 280(g) may apply.	0.5	\$ 500.00	250.00
Field, Karen Marie	11/9/2004	Discussion with D. Antoni (KPMG) regarding bankrupt companies sale of DTV assets triggering change in control of key employee's contract requiring certain payments for which section 280(g) may apply.	0.5	\$ 500.00	250.00
Gorden, Tucker D.	11/9/2004	Review offering memorandum and began Applicable High Yield Discount Obligation calculations.	1.8	\$ 425.00	765.00
Antoni, David F	11/10/2004	Review state tax computations with J. Barney (Herbein) for third quarter tax provision review.	2.4	\$ 500.00	1,200.00
Antoni, David F	11/10/2004	Review of section 280(g) computations and discussions with J. Barney (Herbein) regarding same.	2.1	\$ 500.00	1,050.00

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September 29, 2004 through May 5, 2005

Name	Date	Description	Hours	Rate	Amount
Antoni, David F	11/11/2004	Review of third quarter tax provision model with A. Barna (Pegasus) including temporary and permanent differences, discussion allocation of interest expense from holding companies to operating companies and potential state tax exposure as a result of no intercompany obligation on books of operating companies.	3.2	\$ 500.00	1,600.00
Antoni, David F	11/11/2004	Discussions with A. Barna (Pegasus) tax accounting methodology for booking tax on bankrupt companies with intercompany payable and receivable with Pegasus Communications, potential for dividend or contribution to capital for any difference in payable as compared to tax to be paid, review of alternative minimum tax computations.	2.6	\$ 500.00	1,300.00
Antoni, David F	11/11/2004	Calls with G. Tucker (KPMG) and A. Barna (Pegasus) to discuss debt obligations that may be subject to Applicable High Yield Discount Obligation tax rules.	1.0	\$ 500.00	500.00
Antoni, David F	11/11/2004	Review of tax provision model with A. Barna for public debt information to review Applicable High Yield Debt Obligation, Cancellation of Indebtedness and Original Issue Discount computations.	2.2	\$ 500.00	1,100.00
Gorden, Tucker D.	11/11/2004	Work on spreadsheet for debt restructuring and Applicable High Yield Debt Obligation calculations.	2.8	\$ 425.00	1,190.00
Antoni, David F	11/12/2004	Perform tax review at Pegasus including research section 263 for deductibility vs. capitalization of bankruptcy costs.	1.0	\$ 500.00	500.00
Antoni, David F	11/12/2004	Tax review at Pegasus including research section 263 for deductibility vs. capitalization of bankruptcy costs.	0.5	\$ 500.00	250.00
Antoni, David F	11/12/2004	Tax review at Pegasus including discussion note exchanges with T. Gorden (KPMG) and applicable high yield debt obligation issues.	1.0	\$ 500.00	500.00
Antoni, David F	11/12/2004	Discussion with K. Field (KPMG) regarding section 280G issues.	0.5	\$ 500.00	250.00
Field, Karen Marie	11/12/2004	Discussion with D. Antoni (KPMG) regarding section 280G issues	0.5	\$ 500.00	250.00
Gorden, Tucker D.	11/12/2004	Conference call with D. Antoni (KPMG) and A. Barna (Pegasus) regarding applicable high yield debt obligation issues.	1.0	\$ 425.00	425.00
Gorden, Tucker D.	11/12/2004	Preparation of Original Issue Discount calculations.	0.5	\$ 425.00	212.50
Angeleri, Frank J.	11/15/2004	update discussion with D. Antoni (KPMG) and planning for his return to Pegasus on 11/16/2004 to review third quarter tax provision.	0.5	\$ 600.00	300.00
Antoni, David F	11/15/2004	update discussion with F. Angeleri (KPMG) and planning for return to Pegasus on 11/16/2004 to review third quarter tax provision.	0.5	\$ 500.00	250.00
Antoni, David F	11/16/2004	Meeting at Pegasus to review tax provision models for third quarter of 2004 with A. Barna (Pegasus) and C. Sewell (Pegasus) and then follow-up conversation with J. Pooler (Pegasus) to summarize current issues including high yield debt issues and state tax benefits claimed for allocated interest to subsidiaries.	2.8	\$ 500.00	1,400.00

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Name	Date	Description	Hours	Rate	Amount
Antoni, David F	11/16/2004	Discussion of issues with associated w/inter-company interest. Existence of Debt obligations Interest disallowance in separate company states Allocation of book-tax differences on gain Current vs. ordinary income classification on gain Treatment of deferred inter-company items - Coordination and discussion with R Van Gulick (KPMG) on state tax issues.	2.5	\$ 500.00	1,250.00
Antoni, David F	11/16/2004	Calls and emails with T. Gorden (KPMG) and F. Angeleri (KPMG) on issues for Applicable High Yield Debt Obligations and Original Issue Discount computations	1.0	\$ 500.00	500.00
Gorden, Tucker D.	11/16/2004	Calls and emails with David Antoni (KPMG) and Frank Angeleri (KPMG) on issues for Applicable High Yield Debt Obligations and Original Issue Discount spreadsheet modeling	1.0	\$ 425.00	425.00
Van Gulick, Robert R.	11/16/2004	Discussion with D Antoni (KPMG) of issues associated w/inter-company interest. Existence of Debt obligations Interest disallowance in separate company states Allocation of book-tax differences on gain Current vs. ordinary income classification on gain Treatment of deferred inter-company items	2.5	\$ 600.00	1,500.00
Angeleri, Frank J.	11/17/2004	Conference calls with D. Antoni (KPMG) and T. Gorden (KPMG) to discuss Applicable High Yield Debt Obligation, Original Issue Discount and Cancellation of Indebtedness computations and update of the spreadsheets	2.3	\$ 600.00	1,380.00
Angeleri, Frank J.	11/17/2004	review of tax provision models for third quarter of 2004 at Pegasus with A. Barna (Pegasus), D. Antoni (KPMG), Carlisle Sewell (Pegasus) and discussion with Joe Pooler (Pegasus) status of interest issues for Applicable High Yield Debt Obligations, state tax exposure on interest allocated to operating subsidiaries and tax accounting for bankrupt companies to be presented in 10Q	3.2	\$ 600.00	1,920.00
Antoni, David F	11/17/2004	review of tax provision models for third quarter of 2004 at Pegasus with A. Barna (Pegasus), F. Angeleri (KPMG), Carlisle Sewell (Pegasus) and discussion with Joe Pooler (Pegasus) status of interest issues for Applicable High Yield Debt Obligations, state tax exposure on interest allocated to operating subsidiaries and tax accounting for bankrupt companies to be presented in 10Q	3.2	\$ 500.00	1,600.00
Antoni, David F	11/17/2004	Discussion with K. Field (KPMG) amended employment agreement for key employee for section 280G issues and discussions with A. Barna (Pegasus) on 280G computations	0.5	\$ 500.00	250.00
Antoni, David F	11/17/2004	Discussions with A. Barna (Pegasus) on 280G computations	0.5	\$ 500.00	250.00
Field, Karen Marie	11/17/2004	Discussion with D. Antoni (KPMG) amended employment agreement for key employee for section 280G issues	0.5	\$ 500.00	250.00
Gorden, Tucker D.	11/17/2004	Conference calls with D. Antoni and F. Angeleri (KPMG) to discuss Applicable High Yield Debt Obligation, Original Issue Discount and Cancellation of Indebtedness computations and update of the spreadsheets	2.0	\$ 425.00	850.00
Gorden, Tucker D.	11/17/2004	Researched debt reopening rules for computation of Cancellation of Indebtedness for debt exchanges	1.0	\$ 425.00	425.00
Gorden, Tucker D.	11/17/2004	Discussions with M. Price (KPMG) regarding Applicable High Yield Debt Obligation issues	0.5	\$ 425.00	212.50
Price, Mark H.	11/17/2004	Discussions with T. Gorden (KPMG) regarding Applicable High Yield Debt Obligation issues	0.5	\$ 600.00	300.00

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Tax Provision Assistance
September 29, 2004 through May 5, 2005

Name	Date	Description	Hours	Rate	Amount
Price, Mark H.	11/18/2004	Review of Applicable High Yield Debt Obligation computations prepared by T. Gorden (KPMG)	2.5	\$ 600.00	1,500.00
Antoni,David F	11/19/2004	Meeting at Pegasus with Alex Barna (Pegasus) and Carlisle Sewell (Pegasus) to review third quarter 2004 tax provision computations	0.7	\$ 500.00	350.00
Antoni,David F	11/19/2004	Meeting at Pegasus with Alex Barna (Pegasus) and Carlisle Sewell (Pegasus) for discussion of accounting for discontinued operations and sale of DBS assets with Richard Wakefield (KPMG) by phone	1.0	\$ 500.00	500.00
Antoni,David F	11/19/2004	Discussion by phone with R. Wakefield (KPMG) and A. Barna (Pegasus) accounting for discontinued operations and sale of DBS assets	1.0	\$ 500.00	500.00
Gorden, Tucker D.	11/19/2004	Worked on Applicable High Yield Debt Obligation spreadsheets (Friday and Sunday) to compute interest disallowance for tax purposes	2.0	\$ 425.00	850.00
Wakefield,Richard Colin	11/19/2004	Discussion by phone with D. Antoni (KPMG) and A. Barna (Pegasus) accounting for discontinued operations and sale of DBS assets	1.0	\$ 600.00	600.00
Angeleri, Frank J.	11/22/2004	review of tax provision models for third quarter of 2004 at Pegasus with A. Barna (Pegasus), D. Antoni (KPMG), Carlisle Sewell (Pegasus) and discussion with Joe Pooler (Pegasus) status of interest issues for Applicable High Yield Debt Obligations, state tax exposure on interest allocated to operating subsidiaries and tax accounting for bankrupt companies to be presented in 10Q.	2.0	\$ 600.00	1,200.00
Angeleri, Frank J.	11/22/2004	review of allocation of purchase price computations under section 1060 for sale of DTV assets with A. Barna (Pegasus)	1.5	\$ 600.00	900.00
Angeleri, Frank J.	11/22/2004	Conf. Call w/D. Antoni (KPMG) and R. Van Gulick (KPMG) on state interest disallowance and substance of intercompany debt.	0.5	\$ 600.00	300.00
Antoni, David F	11/22/2004	review of tax provision models for third quarter of 2004 at Pegasus with A. Barna (Pegasus), F. Angeleri (KPMG), Carlisle Sewell (Pegasus) and discussion with Joe Pooler (Pegasus) status of interest issues for Applicable High Yield Debt Obligations, state tax exposure on interest allocated to operating subsidiaries and tax accounting for bankrupt companies to be presented in 10Q	2.0	\$ 500.00	1,000.00
Antoni, David F	11/22/2004	review of allocation of purchase price computations under section 1060 for sale of DTV assets with A. Barna (Pegasus)	2.0	\$ 500.00	1,000.00
Antoni, David F	11/22/2004	Conf. Call w/F. Angeleri (KPMG) and R. Van Gulick (KPMG) on state interest disallowance and substance of intercompany debt.	0.5	\$ 500.00	250.00
Gorden, Tucker D.	11/22/2004	Applicable High Yield Debt Obligation spreadsheet modeling for the 13.5% notes	2.2	\$ 425.00	935.00
Gorden, Tucker D.	11/22/2004	Continued Applicable High Yield Debt Obligation spreadsheet modeling for the 13.5% notes, Cancellation of Indebtedness and Original Issue Discount computations	1.8	\$ 425.00	765.00
Van Gulick, Robert R.	11/22/2004	Conf. Call w/F. Angeleri (KPMG) and D. Antoni (KPMG) on state interest disallowance and substance of intercompany debt.	0.5	\$ 600.00	300.00

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PEGASUS SATELLITE TELEVISION, INC., et al.

Tax Provision Assistance

September 29, 2004 through May 5, 2005

Name	Date	Description	Hours	Rate	Amount
Angeleri, Frank J.	11/23/2004	Meeting at Pegasus with D. Antoni, Rob Van Gulick (KPMG), Pegasus personnel, Herbein personnel and Price Waterhousecoopers to participate and comment on Company's review of its third quarter tax provision.	2.0	\$ 600.00	1,200.00
Angeleri, Frank J.	11/23/2004	Meeting at Pegasus with D. Antoni (KPMG), Rob Van Gulick (KPMG), Pegasus personnel, Herbein personnel and Price Waterhousecoopers to participate and comment on Company's review of its potential restatements for prior periods for interest expense allocated for state purposes and Applicable High Yield Debt Obligation issues - also KPMG description of tax procedures performed for tax provision review	2.0	\$ 600.00	1,200.00
Antoni, David F	11/23/2004	Meeting at Pegasus with F. Angeleri (KPMG), Rob Van Gulick (KPMG), Pegasus personnel, Herbein personnel and Price Waterhousecoopers to participate and comment on Company's review of its third quarter tax provision.	2.0	\$ 500.00	1,000.00
Antoni, David F	11/23/2004	Meeting at Pegasus with F. Angeleri (KPMG), R. Van Gulick (KPMG), Pegasus personnel, Herbein personnel and Price Waterhouse Coopers to participate and comment on Company's review of its potential restatements for prior periods for interest expense allocated for state purposes and Applicable High Yield Debt Obligation issues - also KPMG description of tax procedures performed for tax provision review	1.5	\$ 500.00	750.00
Van Gulick, Robert R.	11/23/2004	Meeting with F. Angeleri and D. Antoni (KPMG) and with Pegasus and PWC on High Yield Debt, Intercompany interest allocation and possible reserve needs including reviewing debt of obligation approach and impact on net operating losses	3.0	\$ 600.00	1,800.00
Van Gulick, Robert R.	11/23/2004	Send Carlisle Sewell (Pegasus) information on states w / interest deduction disallowance provisions.	0.5	\$ 600.00	300.00
Antoni, David F	11/24/2004	receive remaining info requested by G. Tucker (KPMG) on 13.5% notes for Applicable High Yield Debt Obligation calcs, Cancellation of Indebtedness, Original Issue Discount - forward email to Tucker - receive Tucker's computations and conference calls with Tucker and Alex to review computations - tax effects for each quarter	1.7	\$ 500.00	850.00
Antoni, David F	11/24/2004	follow-up conference call with A. Barna (Pegasus) on discovery of new \$85 million note with Original Issue Discount that needs Applicable High Yield Debt Obligation computation to determine tax effect	0.7	\$ 500.00	350.00
Gorden, Tucker D.	11/24/2004	Prepare Applicable High Yield Debt Obligation spreadsheet computations	2.0	\$ 425.00	850.00
Gorden, Tucker D.	11/24/2004	Dividing calculations up by calendar quarter, calls with D Antoni (KPMG) and A. Barna (Pegasus)	2.0	\$ 425.00	850.00
Angeleri, Frank J.	11/29/2004	Discuss w/ D. Antoni (KPMG) and T. Gorden (KPMG) Applicable High Yield Debt Obligation (Applicable High Yield Debt Obligation) calculations on \$85 million note and discussion with Joe Pooler on his questions on the Applicable High Yield Debt Obligation computations on the 13.5% notes - follow-up questions from Joe Pooler (Pegasus) on calculations on \$85 million note - review his email and discussion with T. Gorden (Pegasus) responses to J. Pooler's questions. Review of NASDAQ letter for tax discussion	2.0	\$ 600.00	1,200.00

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Name	Date	Description	Hours	Rate	Amount
Antoni, David F	11/29/2004	Discuss w/ F. Angeleri (KPMG) and T. Gorden (KPMG) Applicable High Yield Debt Obligation (Applicable High Yield Debt Obligation) calculations on \$85 million note and discussion with Joe Pooler on his questions on the Applicable High Yield Debt Obligation computations on the 13.5% notes - follow-up questions from Joe Pooler (Pegasus) on calculations on \$85 million note - review his email and discussion with T. Gorden (Pegasus) responses to J. Pooler's questions. Review of NASDAQ letter for tax discussion	2.0	\$ 500.00	1,000.00
Gorden, Tucker D.	11/29/2004	Spreadsheet modeling, conversations with J. Pooler (Pegasus) Applicable High Yield Debt Obligation calcs on \$85M notes	3.0	\$ 425.00	1,275.00
Gorden, Tucker D.	11/29/2004	Calculation of Deferred tax treatment of Cancellation of Indebtedness Income related to exchange and payoff of notes	1.0	\$ 425.00	425.00
Antoni, David F	11/30/2004	reviewed emails from J. Pooler (Pegasus) on \$85 million note Applicable High Yield Debt Obligation issue	0.2	\$ 500.00	100.00
Antoni, David F	11/30/2004	Review of client memo on position on tax treatment of allocated interest expense for state purposes	0.4	\$ 500.00	200.00
Gorden, Tucker D.	11/30/2004	Determined issue price of 12.5% notes for Applicable High Yield Debt Obligation calculations	1.0	\$ 425.00	425.00
Van Gulick, Robert R.	11/30/2004	Review of client memo on treatment of inter-company interest for state income tax deduction purposes	0.8	\$ 600.00	480.00
Angeleri, Frank J.	12/1/2004	Meet with C. Sewell, J. Pooler and A. Barna (Pegasus) to review state tax issues as it relates to interest expense allocation for state income tax deductibility between the various subsidiaries in the Pegasus group including Pegasus Satellite Corporation,	3.5	\$ 600.00	2,100.00
Gorden, Tucker D.	12/1/2004	Review and analyze A. Barna's (Pegasus) spreadsheet on Applicable High Yield Debt, Cancellation of Indebtedness and Original Issue Discount computations.	1.1	\$ 425.00	467.50
Gorden, Tucker D.	12/1/2004	Review and analyze A. Barna's (Pegasus) prepared Cancellation Of Indebtedness calculations and deferred taxes implications.	0.9	\$ 425.00	382.50
Gorden, Tucker D.	12/1/2004	Review and analyze A. Barna's (Pegasus) computations on 2 new debt exchanges for Applicable High Yield Discount Obligation issues, and prepared email reporting results of review.	3.0	\$ 425.00	1,275.00
Gorden, Tucker D.	12/2/2004	Drafted general summary of Original Issue Discount and Applicable High Yield Discount Obligation provisions for Joe Pooler (Pegasus).	2.9	\$ 425.00	1,232.50
Price, Mark H.	12/2/2004	Review and analyze memo prepared by T. Gorden (KPMG) on general summary of Original Issue Discount and Applicable High Yield Discount Obligation provisions.	0.5	\$ 600.00	300.00
Gorden, Tucker D.	12/3/2004	Conference call with D. Condrasky & W. Molloie (Price Waterhouse Coopers) and J. Pooler (Pegasus) to discuss Applicable High Yield Discount Obligation spreadsheets and other analysis, review of calculations.	2.0	\$ 425.00	850.00
Van Gulick, Robert R.	12/3/2004	Conference call with D. Condrasky & W. Molloie (Price Waterhouse Coopers) and J. Pooler (Pegasus) to discuss allocation of interest expense among the various Satellite Television legal entities for state income tax purposes	1.0	\$ 600.00	600.00

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Name	Date	Description	Hours	Rate	Amount
Angeleri, Frank J.	12/6/2004	Telephone conversation with C. Sewell (Pegasus) planning agenda for meeting at Pegasus on 12/8/04. Agenda to include conference call with legal counsel on interest expense allocation for debt among the Pegasus satellite television legal entities, purc	2.0	\$ 600.00	1,200.00
Antoni, David F	12/6/2004	Telephone conversation with C. Sewell (Pegasus) to plan agenda for meeting at Pegasus on 12/8/04. Agenda to include conference call with legal counsel on interest expense allocation for debt among the Pegasus satellite television legal entities, purchase	0.5	\$ 500.00	250.00
Gorden, Tucker D.	12/6/2004	Review and analyze A. Barna's (Pegasus) Cancellation Of Indebtedness calculations on 13.5% note exchange.	0.4	\$ 425.00	170.00
Antoni, David F	12/7/2004	Plan agenda for meeting at Pegasus on 12/8/04 and participation by KPMG representatives D. Antoni, R. Van Gulick and F. Angeleri (all KPMG). Agenda to include conference call with legal counsel on interest expense allocation for debt among the Pegasus sa	1.0	\$ 500.00	500.00
Antoni, David F	12/8/2004	Meet with M. French and R. Van Gulick (both KPMG), Janice (Herbein), C. Sewell (Pegasus) regarding potential defacto liquidations, application of section 332, effect on net operating losses, Excess Loss Accounts Worthless Stock Deduction, Capital vs Ordinary - call with	2.5	\$ 500.00	1,250.00
Antoni, David F	12/8/2004	Discussions with Vadim (Debrovois), M. French (KPMG), C. Sewell (Pegasus), Janice (Herbein) and J. Pooler (Pegasus) on allocation of debt to subs, effect on tax basis and solvency, discuss NUBIG computations, potential for worthless stock deduction versus	2.0	\$ 500.00	1,000.00
Antoni, David F	12/8/2004	Meeting at Pegasus for discussions with C. Sewell (Pegasus) and A. Barna (Pegasus) reviewing the third quarter 2004 tax provision computations for effective tax rates for quarter and gain on sale of DIRECTV assets.	1.5	\$ 500.00	750.00
Antoni, David F	12/8/2004	Wrap-up meeting at Pegasus at end of day on 12/8/04 with C. Sewell, J. Pooler, and A. Barna (all Pegasus) to summarize issues discussed during day and points for follow-up; prepare internal KPMG email to F. Angeleri, R. Van Gulick & M. French (KPMG) summa	1.4	\$ 500.00	700.00
French, Mark	12/8/2004	Call with T. Yancey (Sidley) regarding defacto liquidations, application of section 322, effect on net operating loss's.	3.5	\$ 600.00	2,100.00
French, Mark	12/8/2004	Meet with R. Van Gulick (KPMG), Janice (Herbein), C. Sewell (Pegasus) regarding potential defacto liquidations, application of section 332, effect on net operating losses, Excess Loss Accounts Worthless Stock Deduction, Capital vs Ordinary - call with T. Yancey (Sidley)	2.5	\$ 600.00	1,500.00
French, Mark	12/8/2004	Discussions with Vadim (Debrovois), D. Antoni (KPMG), C. Sewell (Pegasus), Janice (Herbein) and J. Pooler (Pegasus) on allocation of debt to subs, effect on tax basis and solvency, discuss NUBIG computations, potential for worthless stock deduction versus	2.0	\$ 600.00	1,200.00
Van Gulick, Robert R.	12/8/2004	Meet with M. French (KPMG), Janice (Herbein), C. Sewell (Pegasus) regarding potential defacto liquidations, application of section 332, effect on net operating losses, Excess Loss Accounts Worthless Stock Deduction, Capital vs Ordinary - call with T. Yancey (Sidley) to discuss same.	2.5	\$ 600.00	1,500.00

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Name	Date	Description	Hours	Rate	Amount
Antoni,David F	12/9/2004	Call from C. Sewell (Pegasus) to schedule next visit to conduct final review of third quarter 2004 tax provision model.	0.3	\$ 500.00	150.00
Antoni,David F	12/10/2004	Prepare follow-up emails to J. Pooler and C. Sewell (Pegasus) on timing of review of third quarter 2004 tax provision model.	0.5	\$ 500.00	250.00
Antoni,David F	12/14/2004	Review of third quarter 2004 tax provision model and provide comment regarding same via email back to C. Sewell (Pegasus).	1.0	\$ 500.00	500.00
French,Mark	12/14/2004	Perform initial research regarding 505(b) determinations in response to question from J Pooler (Pegasus).	0.5	\$ 600.00	300.00
Van Gulick,Robert R.	12/14/2004	Review and analyze Pegasus prepared position memorandum from C. Sewell (Pegasus) documenting Company's position on allocation of interest expense among the various Satellite Television legal entities for state income tax purposes.	0.5	\$ 600.00	300.00
Antoni,David F	12/17/2004	Call to C. Sewell (Pegasus) to discuss R. Van Gulick's (KPMG) comments on state tax issues concerning interest deductions on intercompany debt memo.	1.0	\$ 500.00	500.00
Van Gulick,Robert R.	12/17/2004	Review of meeting notes regarding net operating loss treatment.	0.5	\$ 600.00	300.00
Angeleri, Frank J.	01/04/05	Discussion with J. Pooler (Pegasus) with regards to state tax matters.	1.0	\$ 600.00	600.00
Angeleri, Frank J.	01/05/05	Discussion with J. Pooler (Pegasus) as it relates to the year end tax provision.	1.5	\$ 600.00	900.00
Angeleri, Frank J.	01/05/05	Discussion with M. French (KPMG) regarding third party debt push down issues.	0.5	\$ 600.00	300.00
French,Mark	01/05/05	Review and analyze notes prepared by Debevoise regarding minutes of Debevoise and Pegasus meeting to discuss approach to NUBIG calculations and push down of debt.	0.5	\$ 600.00	300.00
French,Mark	01/05/05	Call with J. Pooler (Pegasus) regarding the third party debt and positions for treating as pushed down to subsidiaries, as well as impact on stock basis of different treatment.	1.5	\$ 600.00	900.00
French,Mark	01/05/05	Discussion with F. Angeleri (KPMG) regarding third party debt push down issues.	0.5	\$ 600.00	300.00
French,Mark	01/06/05	Discussion with J. Pooler (Pegasus) regarding debt push down issues and impact on taxable income/loss analysis.	0.8	\$ 600.00	480.00
Kashlinskaya,Alla R	01/06/05	Review Net Unrealized Built-in Gain calculations and provide review comments to M. French (KPMG).	2.4	\$ 500.00	1,200.00
Van Gulick,Robert R.	01/06/05	Prepare for discussions with F. Angeleri and M. French (both KPMG) and J. Pooler (Pegasus) regarding state tax return position taken by Pegasus on interest deductions for third party debt pushed down to subsidiaries.	1.0	\$ 600.00	600.00
Antoni,David F	01/11/05	Conference call with C. Sewell (Pegasus) regarding planning for year-end tax review at Pegasus.	0.5	\$ 500.00	250.00
Van Gulick,Robert R.	01/12/05	Meet with C. Sewell (Pegasus) to discuss timetable and planning for year-end tax provision review.	0.5	\$ 600.00	300.00
Angeleri, Frank J.	01/18/05	Meet with D. Antoni (KPMG) and C. Sewell (Pegasus) to discuss timetable and planning for year-end tax provision review.	2.0	\$ 600.00	1,200.00
Antoni,David F	01/19/05	Meet with F. Angeleri (KPMG) and C. Sewell (Pegasus) to discuss timetable and planning for year-end tax provision review.	2.0	\$ 500.00	1,000.00

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Name	Date	Description	Hours	Rate	Amount
French,Mark	01/19/05	Discussion with C. Sewell (Pegasus) and J Barney (Herbein) regarding various issues, including application of NUBIG rules to 2004 loss limitation and various pending reorganization issues that are dependent on where the debt is viewed for US federal income tax purposes.	1.2	\$ 600.00	720.00
Van Gulick,Robert R.	01/19/05	Meet with C. Sewell and J. Pooler (both Pegasus) to discuss 4th Quarter tax provision, including apportionment of gains and new items.	3.0	\$ 600.00	1,800.00
Angeleri, Frank J.	01/20/05	Discuss workplan with M. French (KPMG), including need for review of NUBIG and CODI calculations, rerun 382 analysis, and potential deconsolidation issue.	0.4	\$ 600.00	240.00
French,Mark	01/21/05	Discuss workplan with F. Angeleri (KPMG), including need for review of NUBIG and CODI calculations, rerun 382 analysis, and potential deconsolidation issue.	0.4	\$ 600.00	240.00
Antoni,David F	01/24/05	Draft email on possible effects of disposition to F. Angeleri and A. Kashlinskaya (both KPMG).	1.0	\$ 500.00	500.00
Hoffenberg,Mark R.	01/24/05	Discuss SEC disclosure as it applies to Pegasus with A. Kashlinskaya (KPMG).	2.0	\$ 600.00	1,200.00
Kashlinskaya,Alla R	01/24/05	Review and analyze SEC disclosure as it applies to Pegasus.	1.3	\$ 500.00	650.00
Kashlinskaya,Alla R	01/24/05	Discuss SEC disclosure as it applies to Pegasus with M. Hoffenberg (KPMG).	2.0	\$ 500.00	1,000.00
Hoffenberg,Mark R.	01/25/05	Review and provide comments on back-up disclosure issue and patronage allocations.	1.0	\$ 600.00	600.00
Angeleri, Frank J.	01/31/05	Provide tax provision assistance as it relates to the companies year end.	2.1	\$ 600.00	1,260.00
Angeleri, Frank J.	01/31/05	Meet with J. Pooler and C. Sewell (both Pegasus) and D. Antoni (KPMG) to discuss year-end tax provision review schedule and tax technical issues that will need to be considered during course of review .	1.5	\$ 600.00	900.00
Antoni,David F	01/31/05	Meet with J. Pooler and C. Sewell (both Pegasus) and F. Angeleri (KPMG) to discuss year-end tax provision review schedule and tax technical issues that will need to be considered during course of review .	1.5	\$ 500.00	750.00
Angeleri, Frank J.	02/01/05	Meet with B. Condon and M. French (both KPMG) regarding background and scope of project including debt pushdown and 382/NUBIG issues.	2.6	\$ 600.00	1,560.00
Condon,Brian	02/01/05	Meet with M. French and F. Angeleri (both KPMG) regarding background and scope of project including debt pushdown and 382/NUBIG issues.	2.6	\$ 500.00	1,300.00
Condon,Brian	02/01/05	Review and analyze client financial information regarding debt pushdown issue (i.e., financial statements, indentures, etc.).	2.6	\$ 500.00	1,300.00
Condon,Brian	02/01/05	Continue to review and analyze client financial information regarding debt pushdown issue (i.e., financial statements, indentures, etc.).	2.8	\$ 500.00	1,400.00
French,Mark	02/01/05	Meet with B. Condon and F. Angeleri (both KPMG) regarding background and scope of project including debt pushdown and 382/NUBIG issues.	2.6	\$ 600.00	1,560.00
French,Mark	02/01/05	Discussion with J. Pooler and M. Pagon (both Pegasus) regarding workplan.	1.9	\$ 600.00	1,140.00
French,Mark	02/01/05	Conversations with J. Pooler (Pegasus) regarding various aspects of the case including the debt pushdown issue, 382, and NUBIG calculations.	1.5	\$ 600.00	900.00
French,Mark	02/01/05	Review and analyze NUBIG calculations.	0.5	\$ 600.00	300.00

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Name	Date	Description	Hours	Rate	Amount
Kashlinskaya, Alla R	02/01/05	Perform detailed review and analysis of NUBIG calculations	2.6	\$ 500.00	1,300.00
Kashlinskaya, Alla R	02/01/05	Discuss NUBIG calculations with J. Barney (Herbein).	2.5	\$ 500.00	1,250.00
Kashlinskaya, Alla R	02/01/05	Draft and forward e-mail follow-up questions and perform follow up research on NUBIG.	2.3	\$ 500.00	1,150.00
Condon, Brian	02/02/05	Continue to review and analyze client information regarding debt pushdown issue (financial statements, indentures, etc.).	2.6	\$ 500.00	1,300.00
Condon, Brian	02/02/05	Continue to review and analyze client information regarding debt pushdown issue (financial statements, indentures, etc.).	2.6	\$ 500.00	1,300.00
Condon, Brian	02/02/05	Review and analyze client financial information regarding debt pushdown issue (i.e., financial statements, indentures, etc.).	2.8	\$ 500.00	1,400.00
French, Mark	02/02/05	Review and analyze notes from A. Kashlinskaya (KPMG) review and analyze NUBIG (net unrealized built in gain) calculations and 382 study. Follow-up with J. Pooler (Pegasus).	1.0	\$ 600.00	600.00
Kashlinskaya, Alla R	02/02/05	Perform NUBIG research relating to Pegasus.	0.9	\$ 500.00	450.00
Kashlinskaya, Alla R	02/02/05	Prepare e-mail to D. Madden (KPMG) with open technical issues on NUBIG.	0.5	\$ 500.00	250.00
Kashlinskaya, Alla R	02/02/05	Discuss NUBIG issues with J. Barney (Herbein) and follow-up with C. Sewell (Pegasus).	1.2	\$ 500.00	600.00
Kashlinskaya, Alla R	02/02/05	Draft and forward e-mail regarding NUBIG technical issues to C. Sewell (Pegasus).	0.3	\$ 500.00	150.00
Kashlinskaya, Alla R	02/02/05	Prepare e-mail to D. Madden (KPMG) regarding open technical issues on NUBIG.	0.5	\$ 500.00	250.00
Kashlinskaya, Alla R	02/02/05	Discuss NUBIG issues with J. Barney (Herbein).	1.2	\$ 500.00	600.00
Kashlinskaya, Alla R	02/02/05	Follow-up with C. Sewell (Pegasus) regarding NUBIG issues.	0.6	\$ 500.00	300.00
Kashlinskaya, Alla R	02/02/05	Discuss section 382 analysis with V. Mahmoudov (Debevois) and summarize results in e-mail to M. French (KPMG).	1.9	\$ 500.00	950.00
Madden, David P.	02/02/05	Address several section 382 built-in gain/loss issues: 1. how do deferred tax assets and liabilities factor into NUBIG/NUBIL? 2. how do tax deductible expenses factor into NUBIG/NUBIL? 3. what are the issues using a combined financials as a base if a sub is possibly insolvent? 4. does parent stock held by sub factor into group NUBIG/NUBIL?	2.0	\$ 600.00	1,200.00
Condon, Brian	02/03/05	Prepare draft memorandum regarding debt pushdown issue.	3.6	\$ 500.00	1,800.00
Condon, Brian	02/03/05	Identify and research consolidated return and 382 issues regarding PSC preferred stock.	3.6	\$ 500.00	1,800.00
Condon, Brian	02/03/05	Continued research regarding consolidated return and Section 382 issues.	3.9	\$ 500.00	1,950.00
French, Mark	02/03/05	Review and analyze NUBIG calculations prepared by Herbein.	1.4	\$ 600.00	840.00
French, Mark	02/03/05	Review and analyze debt push down issue.	0.8	\$ 600.00	480.00
French, Mark	02/03/05	Call with J. Pooler (Pegasus) and A. Kashlinskaya (KPMG) regarding status of NUBIG review and findings to date.	0.8	\$ 600.00	480.00
French, Mark	02/03/05	Review and analyze debtors disclosure.	1.0	\$ 600.00	600.00
Hering, David Patrick	02/03/05	Prepare draft memorandum regarding debt pushdown issue.	0.5	\$ 500.00	250.00
Kashlinskaya, Alla R	02/03/05	Conference call with J. Pooler (Pegasus) and M. French (KPMG) regarding section 382 analysis.	0.8	\$ 500.00	400.00
Kashlinskaya, Alla R	02/03/05	Review and analyze section 382 comments from M. French (KPMG).	1.9	\$ 500.00	950.00
Kashlinskaya, Alla R	02/03/05	Discussion with D. Madden (KPMG) regarding NUBIG and document notes.	1.0	\$ 500.00	500.00

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Madden, David P.	02/03/05	Follow-up discussion with A. Kashlinskaya (KPMG) regarding several section 382 built-in gain/loss issues.	1.0	\$ 600.00	600.00
Condon, Brian	02/04/05	Continue preparation of memo regarding push down issues.	3.9	\$ 500.00	1,950.00
French, Mark	02/04/05	Review and analyze footnotes to accompany Herbein NUBIG calculations.	1.3	\$ 600.00	780.00
French, Mark	02/04/05	Call with T. Loge and J. Pooler (Pegasus), J. Barney (Herbein) and T. Yancey (Sidley) and regarding NUBIG, 382 and debt pushdown.	2.2	\$ 600.00	1,320.00
Hering, David Patrick	02/04/05	Continue preparation of memo regarding debt push down issues.	0.5	\$ 500.00	250.00
Kashlinskaya, Alla R	02/04/05	Draft NUBIG caveats.	2.2	\$ 500.00	1,100.00
Kashlinskaya, Alla R	02/04/05	Address M. French (KPMG) comments regarding NUBIG caveats.	1.1	\$ 500.00	550.00
Kashlinskaya, Alla R	02/04/05	Conference call with J. Barney (Herbein) to go over NUBIG open items and prepare follow-up e-mail with list of open items.	1.8	\$ 500.00	900.00
Kashlinskaya, Alla R	02/04/05	Conference call with J. Pooler (Pegasus), T. Yantsee (Sidney), J. Barney (Herbein), C. Sewell (Pegasus) regarding net operating loss issues.	1.4	\$ 500.00	700.00
Llamado, Christopher Pagkalinawan	02/04/05	Determine necessary data to collate for the project for years 1997 to 2000.	1.2	\$ 225.00	270.00
Llamado, Christopher Pagkalinawan	02/04/05	Collect the reports, forms and schedules concerning the changes in share ownership of Pegasus Communications for years 1997 to 2000.	3.0	\$ 225.00	675.00
Llamado, Christopher Pagkalinawan	02/04/05	Collect the reports, forms and schedules concerning the changes in share ownership of Pegasus Communications for years 2000 to 2004.	2.8	\$ 225.00	630.00
French, Mark	02/05/05	Review and analyze B. Condon (KPMG) draft of joint obligor memo.	1.0	\$ 600.00	600.00
Antoni, David F	02/07/05	Perform 2004 tax provision review at Pegasus with A. Barna and C. Sewell (both Pegasus).	3.5	\$ 500.00	1,750.00
French, Mark	02/07/05	Review and analyze joint obligor memo.	1.0	\$ 600.00	600.00
Llamado, Christopher Pagkalinawan	02/07/05	Continue to collate and examine schedules 13G, 13G/A, 13D, 13D/A filed between 1996 to 2004 for the purpose of showing changes in share ownership.	2.9	\$ 225.00	652.50
Llamado, Christopher Pagkalinawan	02/07/05	Continue to collate and examine schedules 13G, 13G/A, 13D, 13D/A filed between 1997 to 1998 for the purpose of showing changes in share ownership.	2.9	\$ 225.00	652.50
Llamado, Christopher Pagkalinawan	02/07/05	Continue to collate and examine schedules 13G, 13G/A, 13D, 13D/A filed between 1999 to 2000 for the purpose of showing changes in share ownership.	2.2	\$ 225.00	495.00
Mazin, Martin M	02/07/05	Preliminary valuation review for purposes of reviewing company methodology for estimating net unrealized built in gain for Pegasus Satellite Corporation.	2.0	\$ 425.00	850.00
French, Mark	02/08/05	Perform research regarding 1.1502-95 attribution of 382 and NUBIG.	2.2	\$ 600.00	1,320.00
French, Mark	02/08/05	Review and analyze CODI calculations prepared by Herbein.	0.3	\$ 600.00	180.00
French, Mark	02/08/05	Perform research regarding potential deconsolidation issue.	2.1	\$ 600.00	1,260.00
French, Mark	02/08/05	Review and analyze information related to prior debt exchanges.	0.9	\$ 600.00	540.00
Gorden, Tucker D.	02/08/05	Review and analyze file to determine resolution of non-Applicable High Yield Debt Obligation debt-for-debt exchanges in preparation for bankruptcy project.	0.8	\$ 425.00	340.00

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Name	Date	Description	Hours	Rate	Amount
Kashlinskaya, Alla R	02/08/05	Review and analyze Debtor's Disclosure in order to understand transactions related to bankruptcy.	1.2	\$ 500.00	600.00
Kashlinskaya, Alla R	02/08/05	Review and analyze cancellation of debt (COD) schedule prepared by Herbein.	1.5	\$ 500.00	750.00
Kashlinskaya, Alla R	02/08/05	Review and analyze e-mails and memo regarding Pegasus preferred shares to understand impact on section 382.	1.2	\$ 500.00	600.00
Kashlinskaya, Alla R	02/08/05	Analyze cancellation of debt and deconsolidation.	2.8	\$ 500.00	1,400.00
Llamado, Christopher Pagkalinawan	02/08/05	Continue with collection of necessary 10-K, proxy statements, 13D, 13D/A, 13G, and 13G/A forms, and submit the same to A. Kashlinskaya (KPMG) for years 1996 to 1997.	3.0	\$ 225.00	675.00
Llamado, Christopher Pagkalinawan	02/08/05	Continue with collection of necessary 10-K, proxy statements, 13D, 13D/A, 13G, and 13G/A forms, and submit the same to A. Kashlinskaya (KPMG) for years 1998 to 1999.	2.8	\$ 225.00	630.00
Llamado, Christopher Pagkalinawan	02/08/05	Continue with collection of necessary 10-K, proxy statements, 13D, 13D/A, 13G, and 13G/A forms, and submit the same to A. Kashlinskaya (KPMG) for years 2000 to 2001.	2.0	\$ 225.00	450.00
Angeleri, Frank J.	02/09/05	Discussion with D. Antoni (KPMG) on Fair Market Value used on Debt Exchanges.	0.2	\$ 600.00	120.00
Antoni, David F	02/09/05	Discussion with F. Angeleri (KPMG) on Fair Market Value used on Debt Exchanges.	0.2	\$ 500.00	100.00
Antoni, David F	02/09/05	Discuss timing of review with C. Sewell (Pegasus)	0.1	\$ 500.00	50.00
Condon, Brian	02/09/05	Conference call with Vadim M. Mahmoudov (Debevoise) counsel for non-debtor common parent regarding 1504(a)(4) issue regarding PSC Preferred stock.	0.2	\$ 500.00	100.00
Condon, Brian	02/09/05	Research deconsolidation issue regarding PSC preferred stock (e.g., Notice 2004-37, voting power).	2.9	\$ 500.00	1,450.00
French, Mark	02/09/05	Perform research and fact gathering regarding potential deconsolidation issue.	1.0	\$ 600.00	600.00
Kashlinskaya, Alla R	02/09/05	Finish review and analysis of Debtors Disclosure and review and analyze recovery analysis prepared by Pegasus.	1.2	\$ 500.00	600.00
Kashlinskaya, Alla R	02/09/05	Discuss COD calculations with J. Barney (Herbein) and prepare summary review comments.	2.8	\$ 500.00	1,400.00
Kashlinskaya, Alla R	02/09/05	Direct section 382 work done by C. Llamado (KPMG).	0.9	\$ 500.00	450.00
Llamado, Christopher Pagkalinawan	02/09/05	Complete the collation of the needed documents for the stock transaction chronology report for years 2002 to 2004.	2.2	\$ 225.00	495.00
Llamado, Christopher Pagkalinawan	02/09/05	Complete the collation of the needed documents for the stock transaction chronology report for years 1996 to 1998.	1.8	\$ 225.00	405.00
Llamado, Christopher Pagkalinawan	02/09/05	Complete the collation of the needed documents for the stock transaction chronology report for years 1996 to 1998.	2.0	\$ 225.00	450.00
Mazin, Martin M	02/09/05	Perform Section 382 valuation analysis for possible change in ownership in 2004.	3.1	\$ 425.00	1,317.50
Mazin, Martin M	02/09/05	Perform preliminary review and analysis of Pegasus internally prepared valuation computations for Pegasus Satellite Corporation.	2.9	\$ 425.00	1,232.50
Angeleri, Frank J.	02/10/05	Conference call with B. Condon (KPMG) to discuss 382 modeling and deadline, open issues and resolution timeline.	0.2	\$ 600.00	120.00
Antoni, David F	02/10/05	Call with A. Kashlinskaya, B. Condon, and T. Gorden (all KPMG) to discuss Pegasus workplan.	0.8	\$ 500.00	400.00
Antoni, David F	02/10/05	Call with J. Barney (Herbein) to confirm Fair Market Value on debt exchanges.	0.5	\$ 500.00	250.00
Condon, Brian	02/10/05	Research voting power issue.	1.3	\$ 500.00	650.00

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PEGASUS SATELLITE TELEVISION, INC., et al.

Tax Provision Assistance

September 29, 2004 through May 5, 2005

Name	Date	Description	Hours	Rate	Amount
Condon,Brian	02/10/05	Conference call with F. Angeleri (KPMG) to discuss 382 modeling and deadline, open issues and resolution timeline.	0.2	\$ 500.00	100.00
French,Mark	02/10/05	Review and analyze Herbein CODI calculations.	2.3	\$ 600.00	1,380.00
French,Mark	02/10/05	Call with J. Pooler (Pegasus) and T. Yancey (Sidley) regarding creditors committee call and various tax technical issues that require further analysis including potential deconsolidation, 382, stock basis, valuation, etc.	1.5	\$ 600.00	900.00
French,Mark	02/10/05	Call with J. Barney (Herbein) and A. Kashlinskaya (KPMG) regarding projected 2004 and 2005 tax income and CODI calculations.	0.5	\$ 600.00	300.00
French,Mark	02/10/05	Call with T. Loge and J. Pooler (both Pegasus), T. Yancey (Sidley) and K. Jones (KPMG) regarding tax review procedures.	0.7	\$ 600.00	420.00
French,Mark	02/10/05	Research debt affiliation rules	3.2	\$ 600.00	1,920.00
Gorden, Tucker D.	02/10/05	Conference call with D. Antoni, B. Condon and A.Kashlinskaya (all KPMG) to discuss new work plan.	0.8	\$ 425.00	340.00
Jones,Kendall Craig	02/10/05	Discuss regarding deconsolidation of Pegasus Satellite Group and options for Section 9100 relief to file a consolidated return	0.7	\$ 600.00	420.00
Kashlinskaya,Alla R	02/10/05	Prepare Cancellation of Indebtedness calculation based on debtor's disclosures, tie to Herbein schedule.	2.8	\$ 500.00	1,400.00
Kashlinskaya,Alla R	02/10/05	Conference call with M. French (KPMG), J. Barney (Herbein) regarding outstanding items and CODI calculations.	0.5	\$ 500.00	250.00
Kashlinskaya,Alla R	02/10/05	Set up new engagement for tax litigation services requested by J. Pooler (Pegasus).	1.4	\$ 500.00	700.00
Kashlinskaya,Alla R	02/10/05	Conference call with D. Antoni, B.Condon, and T. Gorden (all KPMG) regarding Pegasus workplan.	0.8	\$ 500.00	400.00
Kashlinskaya,Alla R	02/10/05	Conference call with T. Yantsee (Sidney) and T.Lodge (Pegasus) regarding IRS procedures for IRS claims.	0.6	\$ 500.00	300.00
Kashlinskaya,Alla R	02/10/05	Analyze NUBIG allocation & 1.1502-95.	2.2	\$ 500.00	1,100.00
Kashlinskaya,Alla R	02/10/05	Analyze deconsolidation and excess loss account.	1.3	\$ 500.00	650.00
Llamado,Christopher Pagkalinawan	02/10/05	Continue with the transaction chronology update. Examine documents pertaining to years 1999 and 2000.	2.9	\$ 225.00	652.50
Llamado,Christopher Pagkalinawan	02/10/05	Continue with the transaction chronology update. Examine documents pertaining to year 2001.	2.2	\$ 225.00	495.00
Llamado,Christopher Pagkalinawan	02/10/05	Continue with the transaction chronology update. Examine documents pertaining to year 2003.	2.9	\$ 225.00	652.50
Mazin,Martin M	02/10/05	Prepare summary memorandum on observations from review and information request list to gather data for purposes of preparing a formal valuation of Pegasus Satellite Corporation.	2.0	\$ 425.00	850.00
French,Mark	02/11/05	Call with J. Pooler (Pegasus) and T. Yancey (Sidley) regarding various issues including 382, consolidation, and valuation.	1.0	\$ 600.00	600.00
Kashlinskaya,Alla R	02/11/05	Perform detailed review and analysis regarding shareholders for section 382 purposes (shareholders 1-8).	2.8	\$ 500.00	1,400.00
Kashlinskaya,Alla R	02/11/05	Perform detailed review and analysis regarding shareholders for section 382 purposes (#9-17).	2.9	\$ 500.00	1,450.00
Kashlinskaya,Alla R	02/11/05	Perform detailed review and analysis regarding shareholders for section 382 purposes (#18-24) and summarize issues in e-mail to M. French (KPMG).	2.4	\$ 500.00	1,200.00
Llamado,Christopher Pagkalinawan	02/11/05	Continue with the examination of the documents for the stock transaction chronology report for year 1999.	2.5	\$ 225.00	562.50

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Name	Date	Description	Hours	Rate	Amount
Llamado, Christopher Pagkalinawan	02/11/05	Continue with the examination of the documents for the stock transaction chronology report for year 2000.	2.5	\$ 225.00	562.50
Llamado, Christopher Pagkalinawan	02/11/05	Continue with the examination of the documents for the stock transaction chronology report for year 2001.	3.0	\$ 225.00	675.00
French, Mark	02/13/05	Review and analyze correspondence with tax team regarding valuations for the NUBIG calculations.	0.8	\$ 600.00	480.00
Kashlinskaya, Alla R	02/14/05	Pull SEC 1996 Prospectus & analyze to determine if 1996 is a good starting date for 382 study.	2.8	\$ 500.00	1,400.00
Kashlinskaya, Alla R	02/14/05	Summarize 1996 initial public offering (IPO) and related transactions.	2.6	\$ 500.00	1,300.00
Llamado, Christopher Pagkalinawan	02/14/05	Continue with the examination of the documents for the purpose of completing the stock transaction report for year 2002.	2.6	\$ 225.00	585.00
Llamado, Christopher Pagkalinawan	02/14/05	Continue with the examination of the documents for the purpose of completing the stock transaction report for year 2003.	2.4	\$ 225.00	540.00
Llamado, Christopher Pagkalinawan	02/14/05	Continue with the examination of the documents for the purpose of completing the stock transaction report for 2 quarters of 2004.	3.0	\$ 225.00	675.00
Llamado, Christopher Pagkalinawan	02/15/05	Complete the stock transaction report with the examination of the documents for the 3rd quarter of 2004.	2.2	\$ 225.00	495.00
Llamado, Christopher Pagkalinawan	02/15/05	Submit the stock transaction to A. Kashlinskaya (KPMG) and obtain instructions on the next step. Proceed to make references on the stock transaction report for the years 1996 to 1999.	2.8	\$ 225.00	630.00
Llamado, Christopher Pagkalinawan	02/15/05	Update references on the stock transaction report for the years for the years 2000 to 2001.	1.7	\$ 225.00	382.50
Llamado, Christopher Pagkalinawan	02/15/05	Update references on the stock transaction report for the years for the years for the years 2002 to 2004.	1.3	\$ 225.00	292.50
Madden, David P.	02/15/05	Review and analyze joint obligor advice.	2.0	\$ 600.00	1,200.00
Antoni, David F	02/16/05	Meet with A. Barna and C. Sewell (both Pegasus) to review 4th quarter tax provision model.	2.3	\$ 500.00	1,150.00
French, Mark	02/16/05	Call with J. Barney and B. Groebel (both Herbein) regarding input data for stock basis study.	0.8	\$ 600.00	480.00
Kashlinskaya, Alla R	02/16/05	Discuss 5% shareholders with V. Mahmoudov (Debevois).	0.5	\$ 500.00	250.00
Kashlinskaya, Alla R	02/16/05	Analyze 5% shareholders that can be excluded from the section 382 study and summarize findings in a "roadmap" memo.	3.0	\$ 500.00	1,500.00
Llamado, Christopher Pagkalinawan	02/16/05	Incorporate corrections and changes to the referencing done on the stock transaction report.	2.5	\$ 225.00	562.50
Madden, David P.	02/16/05	Review and provide comments regarding joint obligor memo regarding cost keeping and Stratmore. Factor in consideration of fluctuations in value effect on affiliation.	2.0	\$ 600.00	1,200.00
Antoni, David F	02/17/05	Plan for 4th quarter tax provision model review at Pegasus on Feb. 21, 2005.	0.5	\$ 500.00	250.00
Condon, Brian	02/17/05	Review and analyze D. Madden (KPMG) comments to debt pushdown memo.	0.6	\$ 500.00	300.00
French, Mark	02/17/05	Call with T. Yancey (Sidley), J. Pooler and T. Lodge (both Pegasus) and A. Kashlinskaya (KPMG) regarding scope for valuation work on NUBIG calculations.	0.8	\$ 600.00	480.00
Kashlinskaya, Alla R	02/17/05	Finalize 5% shareholders "roadmap" memo and explain to C. Llamado (KPMG) so he can prepare Excel file with relevant information.	2.3	\$ 500.00	1,150.00

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PEGASUS SATELLITE TELEVISION, INC., et al.
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Name	Date	Description	Hours	Rate	Amount
Kashlinskaya, Alla R	02/17/05	Call with T. Yancey (Sidley), J. Pooler and T. Lodge (both Pegasus) and M. French (KPMG) regarding scope for valuation work on NUBIG calculations.	0.8	\$ 500.00	400.00
Llamado, Christopher Pagkalinawan	02/17/05	Discuss 5% shareholders "roadmap" memo with A. Kashlinskaya (KPMG) and begin entering data into the 13D summary report.	2.3	\$ 225.00	517.50
Llamado, Christopher Pagkalinawan	02/17/05	Continue entering data for the 13D summary report for the following shareholders: D. Weber, R. Summe, and Harron Communications.	3.5	\$ 225.00	787.50
Llamado, Christopher Pagkalinawan	02/17/05	Continue entering data for the 13D summary report for the following shareholders: Columbia Capital, Fleet Equity, and Whitney.	2.2	\$ 225.00	495.00
Llamado, Christopher Pagkalinawan	02/18/05	Continue entering data for the 13D summary report for the following shareholders: Marshall Pagon, and Alta entities.	3.0	\$ 225.00	675.00
Llamado, Christopher Pagkalinawan	02/18/05	Continue entering data for the 13D summary report for the following shareholders: Fred Alger Management, Opportunity Fund, and John Hancock Financial Services.	2.8	\$ 225.00	630.00
Llamado, Christopher Pagkalinawan	02/18/05	Continue entering data for the 13D summary report for the following shareholders: Perry Corporation, and Farley entities.	2.2	\$ 225.00	495.00
Antoni, David F	02/21/05	Perform tax provision model review with A. Barna and C. Sewell (both Pegasus).	1.5	\$ 500.00	750.00
Antoni, David F	02/21/05	Call with M. French (KPMG) regarding additional information necessary to refine CODI calculations in particular with respect to the various debt for debt exchanges.	1.5	\$ 500.00	750.00
Antoni, David F	02/21/05	Discuss with B. Groble (Herbein) fair market value on debt exchanges - issues on distribution of insurance policy to exec and issue of whether 162(m) would disallow deduction.	1.5	\$ 500.00	750.00
Antoni, David F	02/21/05	Draft and forward e-mail to K. Field (KPMG) and summary e-mail to C. Sewell and J. Poole (both Pegasus) and copy KPMG team regarding outstanding items to complete year end tax provision.	0.7	\$ 500.00	350.00
French, Mark	02/21/05	Call with D. Antoni (KPMG) regarding additional information necessary to refine CODI calculations in particular with respect to the various debt for debt exchanges.	1.5	\$ 600.00	900.00
Llamado, Christopher Pagkalinawan	02/21/05	Continue entering data for the 13D summary report for the following shareholders: Avenue Special Situations Fund, and DBS Investors.	3.2	\$ 225.00	720.00
Llamado, Christopher Pagkalinawan	02/21/05	Continue entering data for the 13D summary report for the following shareholders: HBK Investments, and Peninsula Investment Partners.	2.8	\$ 225.00	630.00
Llamado, Christopher Pagkalinawan	02/21/05	Continue entering data for the 13D summary report for the following shareholders: Putnam Investments and FMR.	2.2	\$ 225.00	495.00
Antoni, David F	02/22/05	Call with C. Sewell (Pegasus) regarding status of review and analyze model.	0.5	\$ 500.00	250.00
Condon, Brian	02/22/05	Call with D. Madden (KPMG) regarding joint obligor and disaffiliation because preferred stock loses "plain vanilla" status	0.8	\$ 500.00	400.00
French, Mark	02/22/05	Call with T. Yancey (Sidley), T. Lodge (Pegasus) and R. Cox (Akin) regarding scope of tax review.	0.8	\$ 600.00	480.00
French, Mark	02/22/05	Call with T. Yancey (Sidley) to discuss various engagement issues and status update.	0.2	\$ 600.00	120.00
Gorden, Tucker D.	02/22/05	Call with B. Grobel (Herbien) to discuss the Fair Market Value of replacement notes and inconsistencies in schedule.	0.4	\$ 425.00	170.00

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PEGASUS SATELLITE TELEVISION, INC., et al.
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Name	Date	Description	Hours	Rate	Amount
Kashlinskaya, Alla R	02/22/05	Review and analyze 13D/G summary prepared by C. Llamado (KPMG) and provide comments.	1.3	\$ 500.00	650.00
Kashlinskaya, Alla R	02/22/05	Assist C. Llamado (KPMG) with questions regarding 13D/G summary.	0.5	\$ 500.00	250.00
Llamado, Christopher Pagkalinawan	02/22/05	Continue entering data for the 13D summary report for the following shareholders: Goldman Sachs and Par Capital .	2.9	\$ 225.00	652.50
Llamado, Christopher Pagkalinawan	02/22/05	Continue entering data for the 13D summary report for the following shareholders: Wellington Management and Montgomery Asset Management.	2.9	\$ 225.00	652.50
Llamado, Christopher Pagkalinawan	02/22/05	Continue entering data for the 13D summary report for the following shareholders: T. Rowe Price Associates, Inc.	2.2	\$ 225.00	495.00
Madden, David P.	02/22/05	Call with B. Condon (KPMG) regarding joint obligor and disaffiliation because preferred stock loses "plain vanilla" status	0.8	\$ 600.00	480.00
Antoni, David F	02/23/05	Discuss 162(m) issues with K. Field (KPMG).	1.0	\$ 500.00	500.00
Antoni, David F	02/23/05	Review and analyze executive compensation plan issues and prepare e-mail regarding Section 162 (m) issues to K. Field (KPMG).	1.0	\$ 500.00	500.00
Field, Karen Marie	02/23/05	Discuss 162(m) issues with D. Antoni (KPMG).	1.0	\$ 500.00	500.00
French, Mark	02/23/05	Call with J. Pooler (Pegasus) to discuss potential deconsolidation.	0.4	\$ 600.00	240.00
French, Mark	02/23/05	Discussion with J. Vogel and L. Roberts (both KPMG) regarding potential for 9100 relief on potential deconsolidation.	1.0	\$ 600.00	600.00
French, Mark	02/23/05	Discuss potential deconsolidation facts with J. Pooler and S. Blank (both Pegasus).	0.8	\$ 600.00	480.00
Kashlinskaya, Alla R	02/23/05	Organize Form 10K filings for review in section 382 analysis.	0.5	\$ 500.00	250.00
Kashlinskaya, Alla R	02/23/05	Perform research regarding extra voting rights for Common B shares for section 382 study.	2.8	\$ 500.00	1,400.00
Kashlinskaya, Alla R	02/23/05	Prepare memo regarding extra voting rights for section 382 study.	2.6	\$ 500.00	1,300.00
Kashlinskaya, Alla R	02/23/05	Review and analyze 1996 10K for Pegasus for section 382 info.	1.1	\$ 500.00	550.00
Llamado, Christopher Pagkalinawan	02/23/05	Retrace pertinent stock transactions for the stock transaction summary: Marshall Pagon Common B Shares.	2.2	\$ 225.00	495.00
Llamado, Christopher Pagkalinawan	02/23/05	Retrace pertinent stock transactions for the stock transaction summary: Marshall Pagon Common A Shares.	2.9	\$ 225.00	652.50
Llamado, Christopher Pagkalinawan	02/23/05	Retrace pertinent stock transactions for the stock transaction summary: Alta Entities, Fred Alger Management, John Hancock Financial Services, Peninsula Investment Partners, Par Capital, and T. Rowe Price Funds.	1.9	\$ 225.00	427.50
Roberts, Lauren G.	02/23/05	Conference call with M. French (KPMG) and J. Vogel (KPMG) regarding possible letter ruling request for 9100 relief to make 1.1502-75 election, conditions for 9100.	1.0	\$ 500.00	500.00
Vogel, Jeffrey L.	02/23/05	Conference call with M. French (KPMG) and L. Roberts (KPMG) regarding possible letter ruling request for 9100 relief to make 1.1502-75 election, conditions for 9100.	1.0	\$ 600.00	600.00
Condon, Brian	02/24/05	Review and provide comments to deconsolidation issue.	3.0	\$ 500.00	1,500.00
Hoffenberg, Mark R.	02/24/05	Review and analyze memo regarding regarding Class B share valuation and prepare comments.	1.0	\$ 600.00	600.00
Kashlinskaya, Alla R	02/24/05	Provide feedback to C. Llamado (KPMG) regarding work on transaction chronology.	0.4	\$ 500.00	200.00
Kashlinskaya, Alla R	02/24/05	Prepare e-mail to J. Pooler (Pegasus) with info regarding higher-tie questions.	1.7	\$ 500.00	850.00

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Name	Date	Description	Hours	Rate	Amount
Llamado,Christopher Pagkalinawan	02/24/05	Complete the 13G Summary worksheet. Begin entering the pertinent information in the 13G summary into the stock transaction chronology report.	2.8	\$ 225.00	630.00
Llamado,Christopher Pagkalinawan	02/24/05	Complete entry of data for the following shareholders: Harron communications, Whitney Equity Partners, Marshall Pagon.	2.7	\$ 225.00	607.50
Antoni,David F	02/25/05	Call with A. Barna and C. Sewell (both Pegasus) regarding review and analyze 4th quarter model questions and to discuss 162(m) issues.	0.8	\$ 500.00	400.00
Antoni,David F	02/25/05	Discuss with A. Barna (Pegasus) his treatment of tax expense allocation between continuing and discontinuing operations.	0.8	\$ 500.00	400.00
French,Mark	02/25/05	Call with R. Van Gulick (KPMG) regarding tax exposure analysis for Interco interest.	0.5	\$ 600.00	300.00
Kashlinskaya,Alla R	02/25/05	Review and analyze transaction chronology for 1997 for section 382 study.	1.8	\$ 500.00	900.00
Kashlinskaya,Alla R	02/25/05	Review and analyze transactions for 1998 for section 382 study.	2.1	\$ 500.00	1,050.00
Kashlinskaya,Alla R	02/25/05	Review and analyze transaction chronology for 1999 for section 382 study.	1.9	\$ 500.00	950.00
Llamado,Christopher Pagkalinawan	02/25/05	Complete entry of data into the stock transaction chronology for the following shareholders: Alta entities, Fred Alger Management, JH Small Cap Value Fund, and JHHigh Yield Bond Fund.	2.9	\$ 225.00	652.50
Llamado,Christopher Pagkalinawan	02/25/05	Complete entry of data into the stock transaction chronology for the following shareholders: Peninsula Investment Partners, Par Capital Management, T. Rowe Price New Horizons Fund, and T. Rowe Price New Age Fund.	2.9	\$ 225.00	652.50
Llamado,Christopher Pagkalinawan	02/25/05	Begin entry of share prices.	1.7	\$ 225.00	382.50
Van Gulick,Robert R.	02/25/05	Call with M. French (KPMG) regarding tax exposure analysis for Interco interest.	0.5	\$ 600.00	300.00
French,Mark	02/27/05	Review and analyze tax workplan and draft joint obligor memo.	1.2	\$ 600.00	720.00
Antoni,David F	02/28/05	Discussion with R. Wakefield (KPMG) regarding issues of presentation of discontinued operations tax effect, losses, income offset on continuing operations vs discontinued operations.	1.0	\$ 500.00	500.00
French,Mark	02/28/05	Call with R. Van Gulick (KPMG) regarding next steps on state tax review and C211	1.0	\$ 600.00	600.00
French,Mark	02/28/05	Call with S. Blank and J. Pooler (both Pegasus) and A. Berg (Debevoise) regarding potential deconsolidation issues.	1.0	\$ 600.00	600.00
French,Mark	02/28/05	Update call with F. Angeleri (KPMG) regarding Debevoise/Pegasus call.	0.2	\$ 600.00	120.00
Kashlinskaya,Alla R	02/28/05	Review and analyze transaction chronology for 1996 and 1997 years for section 382 study.	2.6	\$ 500.00	1,300.00
Kashlinskaya,Alla R	02/28/05	Analyze how transaction on transaction chronology correspond to Forms 13D/G filed with SEC for section 382 study.	2.5	\$ 500.00	1,250.00
Kashlinskaya,Alla R	02/28/05	Compile list of higher-tier entities subject for info request for section 382 study.	2.1	\$ 500.00	1,050.00
Llamado,Christopher Pagkalinawan	02/28/05	Finish entering the share prices for the Common A, preferred B, C, D and E shares into the stock transaction chronology.	2.5	\$ 225.00	562.50

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PEGASUS SATELLITE TELEVISION, INC., et al.
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Name	Date	Description	Hours	Rate	Amount
Llamado, Christopher Pagkalinawan	02/28/05	Review and analyze comments from A. Kashlinskaya (KPMG) to be considered in making adjustments to the stock transaction chronology report. Began examining the discrepancies noted and proceed to make the appropriate adjustments.	2.5	\$ 225.00	562.50
Van Gulick, Robert R.	02/28/05	Discussion with M. French (KPMG) regarding state tax position on inter-company interest and potential impact of joint obligor analysis.	1.0	\$ 600.00	600.00
Vogel, Jeffrey L.	02/28/05	Call with J. Pooler and C. Sewell (both Pegasus) on 1504 and Notice 2004-37.	2.4	\$ 600.00	1,440.00
Wakefield, Richard Colin	02/28/05	Discussion with D. Antoni (KPMG) regarding issues of presentation of discontinued operations tax effect, losses, income offset on continuing operations vs discontinued operations.	1.0	\$ 600.00	600.00
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	\$ 500.00	750.00
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	\$ 500.00	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	\$ 600.00	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	\$ 500.00	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	\$ 500.00	500.00
Field, Karen Marie	03/03/05	Discussion with D. Harris (KPMG) regarding Section 83 "when is restricted stock considered issued?"	0.5	\$ 500.00	250.00
Harris, Deanna Walton	03/03/05	Discussion with K. Field (KPMG) regarding Section 83 "when is restricted stock considered issued?"	0.5	\$ 500.00	250.00
Antoni, David F	03/11/05	Perform planning for Pegasus meeting on 3/16.	0.1	\$ 500.00	50.00
Antoni, David F	03/12/05	Perform planning for meeting at Pegasus on 3/16.	0.1	\$ 500.00	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	\$ 600.00	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	\$ 600.00	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	\$ 500.00	2,000.00
Angeleri, Frank J.	03/21/05	Discussion with J. Pooler (Pegasus) regarding deconsolidation.	0.5	\$ 600.00	300.00
Angeleri, Frank J.	03/21/05	Provide input to engagement team on deconsolidation and 382 matters	1.5	\$ 600.00	900.00
Antoni, David F	03/21/05	Review and analyze revised 4th quarter tax memo.	2.5	\$ 500.00	1,250.00

EXHIBIT B1

PEGASUS SATELLITE TELEVISION, INC., et al.
Tax Provision Assistance
September 29, 2004 through May 5, 2005

Name	Date	Description	Hours	Rate	Amount
Antoni, David F	03/24/05	Perform final review and analysis of tax provision model for 4th quarter.	0.5	\$ 500.00	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	\$ 425.00	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	\$ 425.00	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	\$ 425.00	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	\$ 425.00	765.00
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	\$ 425.00	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	\$ 425.00	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	\$ 425.00	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	\$ 425.00	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	\$ 425.00	255.00
Antoni, David F	04/04/05	Call with Pegasus management on final 10K tax provision presentation issues.	0.5	\$ 500.00	250.00
Antoni, David F	04/04/05	Telephone conversation with J. Pooler and C. Sewell (both Pegasus), M. French (KPMG) and various persons from MK to discuss tax accounting provision issues related to Pegasus events.	0.8	\$ 500.00	400.00
Antoni, David F	04/04/05	Telephone conversation with J. Pooler (Pegasus) and M. French (KPMG) regarding tax provision issues relating to Pegasus events.	0.2	\$ 500.00	100.00
French, Mark	04/04/05	Telephone conversation with J. Pooler and C. Sewell (both Pegasus), D. Antoni (KPMG) and various persons from MK to discuss tax accounting provision issues related to Pegasus events.	0.8	\$ 600.00	480.00
French, Mark	04/04/05	Telephone conversation with J. Pooler (Pegasus) and D. Antoni (KPMG) regarding tax provision issues relating to Pegasus events.	0.2	\$ 600.00	120.00
Antoni, David F	04/07/05	Telephone conversation with M. French (KPMG) to discuss status of various projects and next steps for completion.	0.5	\$ 500.00	250.00
Angeleri, Frank J.	04/11/05	Follow-up regarding tax provision issues related to 382 and the deconsolidation.	2.0	\$ 600.00	1,200.00
Angeleri, Frank J.	04/22/05	Review and analyze tax memos on 382 study.	3.0	\$ 600.00	1,800.00
Angeleri, Frank J.	04/25/05	Review and analyze debt structure memo and built-in gain matters.	2.0	\$ 600.00	1,200.00
Antoni, David F	04/25/05	Schedule meeting for 4/28 to review tax model.	0.1	\$ 500.00	50.00

EXHIBIT B1

PEGASUS SATELLITE TELEVISION, INC., et al.
Tax Provision Assistance
September 29, 2004 through May 5, 2005

Name	Date	Description	Hours	Rate	Amount
Angeleri, Frank J.	04/27/05	Review and analyze 382 documents.	2.0	\$ 600.00	1,200.00
Antoni, David F	04/27/05	Schedule meeting for 4/28 to review tax model.	0.1	\$ 500.00	50.00
Antoni, David F	04/28/05	Tax provision model review at Pegasus with C. Sewell (Pegasus) on model reflecting deconsolidation of Pegasus and Subs 1/1/04 and review of 10K footnote for PCC and Subs	1.3	\$ 500.00	650.00
Antoni, David F	04/28/05	Draft review points and send to C. Sewell (Pegasus)	1.0	\$ 500.00	500.00
Antoni, David F	04/28/05	Document and forward questions to M. French (KPMG) on disaffiliation of Pegasus and Subs from PCC Group and review of motion to court on stipulations of disaffiliation as of 1/1/04.	1.0	\$ 500.00	500.00
Antoni, David F	04/29/05	Prepare for call with A. Barna and C. Sewell (both Pegasus) regarding review points for revised tax provision model reflecting deconsolidation of Pegasus as of 1/1/04.	0.3	\$ 500.00	150.00
Antoni, David F	04/29/05	Conference call with A. Barna (Pegasus) and C. Sewell (Pegasus) regarding review points for revised tax provision model reflecting deconsolidation of Pegasus as of 1/1/04.	1.0	\$ 500.00	500.00
Antoni, David F	04/29/05	Draft and send follow-up emails to M. French (KPMG) confirming tax deconsolidation on 1/1/04 and election by Pegasus and Subs to file separate consolidated return from 1/1/04.	0.2	\$ 500.00	100.00
Total Tax Provision Assistance			617.3	\$	289,380.00