

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MAINE**

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

**STATEMENT OF FEES FOR SERVICES RENDERED AND EXPENSES INCURRED BY
PIERCE ATWOOD AS CO-COUNSEL TO THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS FOR THE PERIOD BEGINNING
MAY 1, 2005 AND ENDING MAY 31, 2005**

Pierce Atwood, co-counsel to the Official Committee of Unsecured Creditors submits for review its monthly statement (the "Monthly Statement") of fees and expenses incurred for the period beginning May 1, 2005 and ending May 31, 2005 (the "Compensation Period"). In support of the Monthly Statement, Pierce Atwood 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").
2. On July 13, 2004, the Bankruptcy Court signed an order (the "Retention Order") authorizing the retention of Pierce Atwood as co-counsel to the Official Committee of Unsecured Creditors 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

¹ 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.

Bankruptcy Court authorized payment of 90% of the fees and 100% of the expenses requested in the Monthly Fee Statement.

4. For the Compensation Period beginning May 1, 2005 and ending May 31, 2005, Pierce Atwood's fees for professional services to the Debtors totaled \$420.00. In connection with services rendered, Piece Atwood has actual and necessary expenses in the amount of \$1.50. Attached hereto as Exhibit A is a schedule summarizing actual and necessary expenses recorded during the Compensation Period.

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

Interim Period	Total Fees	90% of Total Fees	Fees Due	Total Expenses	Amounts Due
5/1/05-5/31/05	420.00	378.00	378.00	1.50	379.50

6. Attached hereto as Exhibit B is a schedule of the hours billed by each professional at Pierce Atwood, and their respective hourly rates, during the First 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.

Dated: Portland, Maine
June 17, 2005

/s/ Jacob A. Manheimer
Jacob A. Manheimer
Co-Counsel for the Official Committee of
Unsecured Creditors
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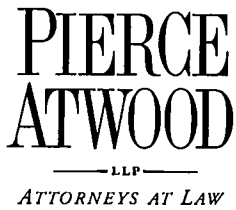
EXHIBIT A

EXPENSE SUMMARY

Expense Category	Service Provider (If Applicable)	Total Expenses
Fax Charges	N/A	1.50

EXHIBIT B

Name of Professional	Position of the Applicant, Number of years in that Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise	Hourly Billing Rate (including charges)	Paid Hours Retired	Total Compensation
Jacob A. Manheimer	Partner since 1991. Joined firm as an Associate in 1986. Admitted to Bar in 1983.	\$305	1.20	366.00
Michelle S. Pottle	Paralegal Joined the firm in 1998	\$90	.60	54.00



ALL INVOICES ARE DUE WITHIN 30 DAYS

EXHIBIT C

June 17, 2005

Pierce Atwood
Jacob A. Manheimer, Esq.
One Monument Square
Portland, ME 04101

For Legal Services Rendered in Connection With
Pegasus Satellite Television-Chapter 11

Account No. 17148/02922 JAM
Invoice No. 483825

Administration

5/03/05 MW .20 Prepare Certificate of Service and electronically file
Declaration of Herbert C. Lust III
5/04/05 JAM .50 Conference with D. Botter re hearing and status
5/12/05 JAM .10 Review notice of hearing
Subtotal .80 201.00

* * * * TIMEKEEPER SUMMARY * * * *

Table with 4 columns: Name, Hours, Rate, Amount. Rows include J. Manheimer, M. Pottle, and Timekeeper Summary Total.

Meetings of and Communications/Creditors

5/05/05 JAM .30 Review and respond to e-mail from administrative creditor's
attorney re time to file administrative claim
Subtotal .30 91.50

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* * * * TIMEKEEPER SUMMARY * * * *

	HOURS	RATE	AMOUNT
J. Manheimer	.30	305.00	91.50
Timekeeper Summary Total	.30		91.50

Fee/Employment Applications

5/09/05 JAM	.20	Exchange e-mails with P. Dublin re preparation of final fee apps	
5/20/05 JAM	.10	Review email from liquidating trustee's attorney re final fee applications	
5/20/05 MW	.20	Prepare and File Certificate of No Objection for Akin Gump	
5/27/05 MW	.20	Prepare and file Statement of Fees for Akin Gump for April	

Subtotal .70 127.50

* * * * TIMEKEEPER SUMMARY * * * *

	HOURS	RATE	AMOUNT
J. Manheimer	.30	305.00	91.50
M. Pottle	.40	90.00	36.00
Timekeeper Summary Total	.70		127.50

1.80 TOTAL HOURS

Total for Services 420.00

Disbursements

Facsimile

5/04/05 Fax Charges 1.50

Subtotal 1.50

Total for Disbursements 1.50

Total this Invoice 421.50