

EXHIBIT B

EXECUTION COPY

CONSULTING AGREEMENT

This Consulting Agreement, dated as of November, 5, 2004 (together with all Exhibits attached hereto, this "Agreement"), is made by and between Garcel, Inc. d/b/a the Great American Group, a California corporation, with a principal place of business at 6330 Variel Avenue, Woodland Hills, CA 91367 (the "Consultant") and Pegasus Satellite Television, Inc., a Delaware corporation, having a principal place of business at 225 City Line Avenue, Suite 200, Bala Cynwyd, Pennsylvania 19004 (the "Company").

WITNESSETH:

WHEREAS, on June 2, 2004 (the "Petition Date") the Company and its subsidiaries and certain of its affiliates filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the District of Maine (the "Bankruptcy Court").

WHEREAS, the Company desires to retain the Consultant to provide consulting and other services to the Company with respect to the disposition of the Assets (as defined below).

WHEREAS, the Consultant is willing to serve as the Company's agent for the purposes and upon the terms and conditions as set forth in this Agreement.

NOW, THEREFORE, in consideration of the mutual covenants and agreements hereinafter set forth and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

1. Definitions.

For the purpose of this Agreement, the terms listed below shall have the respective meanings indicated:

1.1 "Approval Order" shall have the meaning set forth in Section 6.1.

1.2 "Assets" means all of the Company's right, title and interest in, to and under the furniture, fixtures, machinery, computer equipment, racking, rolling stock, equipment, and office furniture owned by the Company and located in the Facilities, and those assets set forth on Exhibit 1.2, but excluding the Excluded Assets as defined in Section 1.5 and set forth on Exhibit 1.5 attached hereto.

1.3 "Budget" shall mean an itemized list of estimated Sale Expenses to be incurred by the Consultant not to exceed \$135,000, attached hereto as Exhibit 1.9.

1.4 "Buyer's Premium" shall have the meaning set forth in Section 2.6.

1.5 "Excluded Assets" means the Assets set forth on Exhibit 1.5 hereto, and such other Assets as may be specifically agreed to in writing by the Company and Consultant.

1.6 "Facilities" means the Company's facilities located at 123 Felton Street, Marlborough, MA (the "Marlborough Facility"), 15529 College Boulevard, Lenexa, KS (the "Lenexa Facility") and 1951 Bishop Lane, Louisville, KY (the "Louisville Facility").

1.7 "Guaranteed Amount" shall have the meaning set forth in Section 4.1.

1.8 "Lien" means any lien, encumbrance, pledge, mortgage, deed of trust, security interest, claim, lease, charge, license, option, right of first refusal, easement, servitude, or transfer restriction under any shareholder or similar agreement.

1.9 "Sale" means the sale of all of the Assets (with the exception of the Excluded Assets) to be conducted by Consultant on behalf of the Company, which may include (a) one or more public or private liquidation sales of the Assets at any of the Facilities, (b) a sale of substantially all of the Assets and/or an on-site auction of the Assets at any of the Facilities, (c) a sale of substantially all of the Assets at any of the Facilities via the internet, (d) one or more public or private sales of those Assets not located at the Facilities or (e) any combination of (a), (b), (c) or (d).

1.10 "Sale Expenses" means, with respect to the Sale, the direct expenses necessarily and reasonably incurred by Consultant in connection with the Sale.

1.11 "Supervisors" shall have the meaning ascribed to such term in Section 2.2(a).

2. Conduct of the Sale.

2.1 Subject to entry of the Approval Order, the Company hereby retains Consultant and Consultant hereby agrees to serve, as an independent agent and consultant of the Company in connection with the conduct of the Sale of the Assets as set forth herein. Provided that the Approval Order is entered by no later than November 10, 2004, and unless otherwise agreed to by the Company in writing, Consultant (a) shall conduct an auction at the Louisville Facility by no later than November 11, 2004 with the removal of any computer equipment included in the Assets at such Facility to take place no sooner than November 15, 2004 and no later than November 30, 2004 (b) an auction at the Lenexa Facility by no later than November 16, 2004 with the removal of any computer equipment included in the Assets at such Facility to take place no sooner than November 19, 2004 and no later than November 30, 2004 and (c) an auction at the Marlborough Facility by no later than November 20, 2004 with the removal of any computer equipment included in the Assets at such Facility to take place no sooner than December 10, 2004 and no later than December 21, 2004.

2.2 Consultant shall provide the Company with the following services with respect to the conduct of the Sale of the Assets in a competent and professional manner:

- (a) provide all personnel and qualified supervisors (the "Supervisors") necessary to conduct and supervise the Sale (it being understood that the

Company shall have no obligation to provide any of its employees to conduct or supervise the Sale);

- (b) prepare the Assets for the Sale, conduct the Sale and dispose of all unsold Assets from the Facilities and any unsold vehicles or trailers listed on Exhibit 1.2;
- (c) implement appropriate advertising to maximize the proceeds obtained for the Assets from the Sale. Consultant may (after consultation with, and written approval of, the Company) advertise the Sale and shall be permitted to place necessary and appropriate signs at the Facilities. Consultant is authorized to use the Company's business name in advertising placed by Consultant; provided, however in no event shall the Consultant be authorized to use any trademarks or tradenames of DIRECTV (or any of its subsidiaries or affiliates) in advertising the Sale;
- (d) use commercially reasonable efforts to maximize the recovery for the Company trade exhibit in Las Vegas;
- (e) to the extent requested by Company, provide a report and reasonable documentation setting forth the fair market value of those certain assets, previously identified to Consultant, that are being sold to Company's affiliate Pegasus Communications Corporation to assist Company and Pegasus Communications Corporation in establishing a fair purchase price for those assets;
- (f) offer at a fair market value Dell D600 laptop computers and Treo 300 cell phones to the limited group of Company employees designated by the Company, with any such sales not being subject to the payment of a Buyer's Premium (as defined below); and
- (g) provide such other services reasonably requested by the Company to effectively conduct the Sale and complete the disposition of the Assets.

2.3 Title to the Assets shall pass to the Consultant or such other purchaser or purchasers when sold to such persons. The Company shall convey title to the Assets to the Consultant or such other purchaser thereof free and clear of all Liens when sold, except that pursuant to Section 2.1 of this Agreement purchasers of Assets will not be entitled to access or remove any computer equipment that are included as Assets prior to the date indicated for the Facility at which such Assets are located (a) the Louisville Facility – November 15, 2004, (b) the Lenexa Facility – November 19, 2004 and (c) the Marlborough Facility December 10, 2004, unless otherwise agreed to in writing by the Company.

2.4 Consultant shall not be responsible for the storage or removal of any toxic waste or any type of hazardous material, if any, located at any of the Facilities.

2.5 If the Sale is conducted as a public auction, such auction will be without limit, and without reserve. The Company shall not bid at any public auction of the Assets, nor allow anyone to bid on the Assets on the Company's behalf. The Assets may be sold in such lots as Consultant may reasonably determine.

2.6 Consultant is authorized to accept, as the Company's agent, cash or guaranteed checks as payment for the Assets sold, and to charge any purchaser and retain from the gross sale proceeds a ten per cent (10%) buyer's premium (the "Buyer's Premium"). Consultant shall be entitled to retain any Buyer's Premium collected from the sale of the Assets as set forth below.

2.7 The Assets shall be sold by Consultant to all purchasers in "AS IS, WHERE IS, WITH ALL FAULTS" condition, and expressly disclaiming all representations and warranties, including representations and warranties as to merchantability or fitness of any kind or nature whatsoever, and without representation, warranty, or agreement as to condition of such Assets. The Company shall not be responsible for disassembly or removal of any of the Assets. Subject to the Consultant's obligation to prepare the Assets for the Sale, Consultant will not use, alter or repair any of the Assets for any particular purpose.

2.8. The obligations of the Company to consummate the transactions contemplated by the Agreement is subject to the condition that the Bankruptcy Court shall have entered the Approval Order prior to the commencement of the Sale, the Approval Order shall not have been modified or amended in a manner adverse to the Company without the prior written consent of the Company or in a manner materially adverse to the Company, and shall be in full force and effect.

3. Expenses.

3.1 In connection with the Sale, Consultant shall advance, as deemed reasonably necessary by the Consultant in consultation with the Company, all Sale Expenses. If the Company receives net proceeds from the Sale of the Assets in excess of the Guaranteed Amount of \$700,000, the Sale Expenses incurred by the Consultant shall be reimbursed in accordance with Section 4.2 below. In no event shall the Consultant be reimbursed in excess of \$135,000 for Sale Expenses.

4. Fees.

4.1 Subject to the entry of the Approval Order and by no later than November 10, 2004, Consultant shall pay to the Company \$700,000 in immediately available funds in respect of the Assets (the "Guaranteed Amount").

4.2 Upon conclusion of the Sale, the net proceeds obtained from the Sale (the "Sale Proceeds") shall be applied and paid out as follows until the entire balance has been exhausted: (1) Sale Proceeds in an amount up to \$700,000 to Consultant to reimburse it for the Guaranteed Amount paid to the Company, (2) the next \$135,000, if any, shall be paid to Consultant for reimbursement the Sale Expenses (but only to the extent such Sale Expenses are incurred by the Consultant); and (3) Sale Proceeds in excess of \$835,000, if any, shall be split with 85% of any

such Sale Proceeds being paid to the Company and 15% of any such Sale Proceeds being paid to the Consultant.

4.3 Upon the completion of the Sale of the Assets, Consultant shall immediately deposit all Sale Proceeds in a segregated account in the name of the Company with a nationally recognized financial institution acceptable to the Company. Within (15) fifteen business days following the completion of the Sale, Consultant shall (i) remit all sales taxes collected by Consultant to the appropriate taxing authorities (ii) remit all Sale Proceeds owing to the Company in immediately available funds as directed by the Company and (iii) provide the Company with an accounting showing: (i) an itemized list of the Assets sold and their respective selling prices, (ii) the gross proceeds obtained from the Sale, and (iii) an itemized list of Sale Expenses reconciled with the Budget. Company shall have the right for a period of 180 days following the conclusion of the Sale to audit the Consultant's books and records with respect to the Sale and Consultant shall have the obligation to retain such books and records for that period, to the extent it is not otherwise required to keep such books and records for a longer period.

4.4 Except as provided in Section 2.2(f) above, Consultant shall be entitled to retain any Buyer's Premium collected from the sale of the Assets, and such Buyer's Premium shall not be considered Sales Proceeds under this Agreement.

5. Consultant's Representations, Warranties and Covenants. Consultant hereby represents, warrants and covenants in favor of Company as follows:

5.1 Authority. Consultant has taken all necessary action required to authorize its execution, performance and delivery of this Agreement, and to consummate the transactions contemplated hereby.

5.2 Valid Obligation. This Agreement is a valid binding obligation of Consultant enforceable against the Consultant in accordance with its terms, subject only to any applicable bankruptcy, insolvency or similar laws affecting the rights of creditors generally and the availability of equitable remedies.

5.3 Litigation. To the best of Consultant's knowledge, no action or proceeding has been instituted or threatened against it affecting the consummation of this Agreement or the transactions contemplated herein.

5.4 Indemnification. Consultant will promptly indemnify, defend and hold harmless the Company from and against any and all claims, liabilities, damages, costs and expenses whatsoever (including attorney fees) directly or indirectly arising from or in connection with Consultant's access, use or occupation of any Facility in connection with the execution of this Agreement and the performance of its obligations hereunder, any acts or omissions of the Consultant's employees or subcontractors or the Supervisors, or any breach of or default under any of the provisions of this Agreement.

5.5 Removal of Assets. Consultant shall ensure that the Assets that are sold pursuant to this Agreement are removed without cost to the Company from each of the Facilities.

Consultant shall remove any Assets that are not sold at the Sale from each of the Facilities at its own cost and leave the Facilities in broom swept condition.

5.6. Sales Taxes. Consultant shall collect all applicable sales taxes at each Sale and shall remit such taxes to the appropriate taxing authorities. Amounts collected for sales taxes shall be maintained segregated from the Sale Proceeds and any Buyer's Premiums collected by Consultant. The Consultant shall take all actions necessary to file any forms, certificates, reports and/or other documentation required in connection with the payment of all applicable sales taxes to the appropriate taxing authorities. The Consultant shall pay all sales and related taxes to the appropriate taxing authorities in accordance with applicable law.

5.7 Information Relating to each Sale. Consultant shall provide the Company with any information reasonably requested by the Company relating to the Consultant's preparation of any forms, certificates, reports and other documentation required in connection with the payment of all applicable sales taxes to the appropriate taxing authorities (collectively, the "Sale Information").

5.8 Further Assurances. Consultant shall take such actions as may be reasonably necessary or requested by the Company to effectuate the transactions contemplated by this Agreement.

5.9. Personnel and Conduct. Consultant shall insure that its personnel and Supervisors, while present at the Facilities, shall conduct themselves in a professional and businesslike manner and observe all reasonable rules or requests established by the Company with respect to conduct on or at the Facilities.

6. **Company's Representations, Covenants and Warranties.** Company hereby represents, warrants and covenants in favor of Consultant as follows:

6.1 Authority. Subject to the entry of the Approval Order, the Company has taken all necessary action required to authorize the execution, performance and delivery of this Agreement, and to consummate the transactions contemplated hereby. The Company will use reasonable efforts to obtain an order of the Bankruptcy Court (the "Approval Order"), reasonably acceptable to Consultant, authorizing (a) the retention of Consultant upon the terms set forth herein (including the payment of fees and expenses as provided hereunder without further order of the Bankruptcy Court) and (b) the disposition of Assets upon the terms set forth herein without further order of the Bankruptcy Court.

6.2 Litigation. To the best of Company's knowledge, no action or proceeding has been instituted against the Company that prohibits the Company from entering into this Agreement. The Company warrants that it will, at any time prior to the completion of the Sale, promptly notify Consultant if an action or proceeding is instituted that seeks to prohibit the sale of the Assets.

6.4 Title. The Company represents and warrants that (a) it has good title to the Assets; (b) none of the Assets are subject to an existing lease; and (c) that it has, or will use commercially reasonable efforts to assist the Consultant in obtaining, the title for any motor

vehicles included in the Assets. The Company further represents that any Liens that may exist against any of the Assets will be released as of the time that title to the Assets is to be transferred in order to allow title to be transferred to the purchaser of the affected Assets.

6.5 Access to Facilities. No later than the date of this Agreement, the Company shall provide Consultant with access to the Facilities and continued access thereto through the Sale and the removal of the Assets at the conclusion of the Sale.

6.6 Information Requests. The Company shall timely respond to all of Consultant's reasonable requests for information respecting the Assets.

6.7 Non-Sale Expenses. The Company shall be solely liable for any expenses incurred in connection with the maintenance or operation of the Facilities, other than the Sale Expenses, including, but not limited to, occupancy costs, utilities, security, local telephone, trash services, property taxes and any other related costs for each Facility.

6.8 Further Assurances. The Company shall take such actions as may be reasonably requested by the Consultant to effectuate the transactions contemplated by this Agreement.

6.9 No Other Warranties. Except as set forth herein, the Company makes no representations, warranties, or covenants express or implied with respect to the Assets, including without limitation, any warranty as to type, nature, quality, quantity, location, condition or marketability.

7. Insurance.

7.1 Company's Insurance. Until November 30, 2004 for the Lenexa and Louisville Facilities and December 31, 2004 for the Marlborough Facility, the Company will maintain comprehensive general liability, property and casualty policies in connection with the operation of the Facilities, consistent with the past practices of the Company.

7.2 Consultant's Insurance. Consultant warrants that it will procure and maintain, until December 31, 2004, its own insurance coverage, including, but not limited to general liability, property and workmen's' compensation insurance, and shall provide the Company with a certificates of insurance evidencing such coverage within ten (10) days from the date hereof. Such certificates shall indicate that Consultant's insurance policies shall not be materially changed or terminated without at least ten (10) days' prior written notice to the Company.

8. Miscellaneous.

8.1 Notice. Any notice or other communication under this Agreement shall be in writing and may be delivered personally, via electronic mail, sent by facsimile with confirmation of delivery, or by prepaid registered certified mail or via a nationally recognized overnight delivery service, addressed as follows:

(i) in the case of Consultant:

Great American Group
One Parkway North Suite 520
Deerfield, IL 60015
Attn: Mark P. Naughton, Esq.
Phone: (847) 444-1400
Fax: (847) 444-1401

(ii) in the case of Company:

Pegasus Satellite Television, Inc.
225 City Line Avenue
Bala Cynwyd, PA 19004
Attention: Assistant General Counsel
Phone: (610) 934-7000

8.2 Governing Law. This Agreement shall be governed by and interpreted in accordance with the internal laws of the State of New York, without reference to any conflict of laws provisions.

8.3 Severability. In the event any term or provision contained within this Agreement shall be deemed illegal or unenforceable, then such offending term or provision shall be considered deleted from this Agreement and the remaining terms shall continue to be in full force and effect.

8.4 Entire Agreement. This Agreement constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes all prior negotiations and understandings, and can only be modified by a writing signed by Company and Consultant.

8.5 Assignability. Neither Company nor Consultant shall assign this Agreement without the express written consent of the other. This Agreement shall inure to the benefit of, and be binding upon, the parties and their respective successors and permitted assigns.

8.6 Counterparts. This Agreement may be executed in several counterparts, each of which when so executed shall be deemed to be an original and such counterparts, together, shall constitute one and the same instrument. Delivery by facsimile of this Agreement or an executed counterpart hereof shall be deemed a good and valid execution and delivery hereof or thereof.

8.7 Relationship of Parties. Nothing contained hereof shall be deemed to create any relationship between Consultant and the Company other than Consultant acting as an independent agent. Nothing contained herein shall be deemed or construed to create a joint venture, partnership, or employee/employer relationship between the parties for any purpose, including but not limited to taxes or employee benefits.

8.8 Headings. The headings contained herein are for convenience of reference only and shall not be considered part of this Agreement nor affect in any manner the meaning or interpretation of this Agreement.

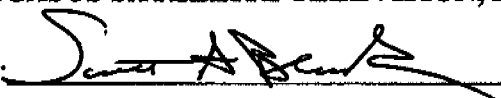
IN WITNESS WHEREOF, Consultant and the Company have caused this Agreement to be executed by their duly authorized representative, as of the date first above written.

**GARCEL, INC. d/b/a
GREAT AMERICAN GROUP**

By: _____

Its: _____

PEGASUS SATELLITE TELEVISION, INC.

By:  _____

Its: SENIOR VICE PRESIDENT

8.8 Headings. The headings contained herein are for convenience of reference only and shall not be considered part of this Agreement nor affect in any manner the meaning or interpretation of this Agreement.

IN WITNESS WHEREOF, Consultant and the Company have caused this Agreement to be executed by their duly authorized representative, as of the date first above written.

**GARCEL, INC. d/b/a
GREAT AMERICAN GROUP**

By: Mark P. Hought

Its: General Counsel/Vice President

PEGASUS SATELLITE TELEVISION, INC.

By: _____

Its: _____

EXHIBIT 1.2

(attached hereto)

CES INVENTORY 9-1-04

<u>QTY</u>	<u>ITEM</u>
1	11x14 Picture with Blue Flower
1	Extra 5x7 Picture Frame
5	5x7 Black Glass Frames
10	Metal Dish Brochure Holders
1	8x10 Silver Framed Flower Picture
1	Small Lamp
1	Sony 36" Television with Stand
9	Sharp 27" Television
10	Receivers with Cards & UHF (SharkFins)
2	TV Trays, Mission Style, with RF Remotes
1	HDTV 34" Sony Territorial Feed (Analog)
2	Rust-Colored Chairs
1	Black Leather Couch
2	Black Leather Love Seats
2	Black Leather Chairs
1	Small Wooden Side Table
2	Glass End Tables
1	Glass Coffee Table
1	3-Shelf Bookcase
1	Medium Silk Floral Arrangement
1	Territory Map
1	PST - Let's Fix TV Neon Sign
1	Conference Room Table
6	Black Leather Conference Room Chairs
1	Large Dorm Room Refrigerator
1	Cherry Table
6	Pedestals
3	Aluminum Signs
3	Leather Bar Stools
2	Drafting Chairs
2	6-Shelf Wooden Bookcase
1	Coat Rack
2	Hampers with Linen Lining
1	Reception Counter -Formica Brown
1	Bar Configuration - Formica Brown
1	Conference Room Structure
1	Living Room Structure (stage)
1	Office Area Setup
1	Video Wall Structure

TYPE	YEAR	MAKE	MODEL	VIN#
CAR	1997	Ford	Taurus	41884
VAN	1997	Ford	E150	77187
CAR	1995	Chevrolet	Blazer	53142
CAR	1997	Dodge	Intrepid	02051
CAR	1994	Jeep	Loredo/Cherokee	28816
TRAILER	1999	Car Mate	Trailer	02658
VAN	1997	Ford	E150XL	67563
VAN	1994	Dodge	Cargo Van	24970
TRAILER	1990	Wells Cargo	Trailer	40394
VAN	1999	Ford	Van	19800
TRAILER	1999	Southern 5 X 8	Trailer	19246
TRAILER	1993	Custom Made	Trailer	12790
TRAILER	1999	Unknown	CV6121	00723
TRAILER	1999	Unknown	CV6121	00410
TRAILER	1999	Unknown	CV6121	00409

EXHIBIT 1.5

(attached hereto)

NOC Hardware	Serial/Service Number	Description
Netapp 940 Filer	n/a	File Storage
Dell 4400	12457	Webserver
Dell 2450	7P36301	Notes SMTP Server
Dell 6650	DSL331	Platinum
Dell 6600	5JVZ021	Bala Notes
Dell 6600	3JVZD21	Apps01
Dell 2650	GG3YK21	ADP Server
Dell 2650	JG3YK21	ADP Server
Dell GX260	2NWNK21	ADP Server
Dell 6650	39KNP21	SQL Servers
Dell 6650	112548	SQL Servers
Dell 2650	8H3H331	Redundant Webservers
Dell 2650	9H3H331	Redundant Webservers
Dell 2650	HVSH331	Staging Webservers
Dell 2650	257895	State Webserver
Dell 2450	8FS8B01	Domain Controller
Dell 2450	1SRK301	Domain Controller
Dell 2450	8WS5V01	FTP Server
Dell 2450	2W46J01	Platinum PAS Servers
Dell 2550	8KV8S01	Cisco Works Server
Dell 4400	2748301	Webtrends Server
Dell 2450	7N5Y501	SMTP Relays
Dell 1550	CVN9F01	DNS Sever
Dell 1550	H1CJ211	Virus Server
Dell 1550	D1CJ211	Print Server
Dell 2450	F1CJ211	Blackberry Server
Dell 2450	76QVF01	Alleron Treo Mail Server
Dell 2450	8FJCF01	Sophos Spam Mail Server
Dell 4400	2HETP	Fax Server Broadcast
Cisco 11500	CNMGW00ARB	Web Load Balancer
Cisco 6509	n/a	Switch with Route Switch Mod
Cisco 3000 VPN	n/a	VPN Server
Cisco 3000 VPN	n/a	VPN Server
Netscreen IDP	n/a	Intrusion Detection device
Netscreen IDP	n/a	Intrusion Detection device
Netscreen 100 Firewalls	n/a	Firewalls

Firewalls
Firewalls

Netscreen 100 Firewalls n/a
Netscreen 100 Firewalls n/a

<u>NOC Software/Maintenance</u>	<u>Description</u>
Platinum ver 5.2	Finance Software
Lotus Notes 6.5 per CPU	Mail Server Software
Lotus Notes Clients	Mail Clients
Damware	Remote Admin Software
Symantec Ghost	Imaging Software
Network Sniffer	Network Monitor
Comvault	Backup Software
Cisco Smartnet	Cisco maintenance Contracts
Netscreen Maintenance	Firewall Maintenance Contracts
Doc Management	Document Management Software
Microsoft Viso	Viso Software
Microsoft Project	Project Software
Microsoft Office	Office Software
Microsoft Server Software	TRANSFER WITH SERVERS
Cute FTP	FTP Clients
Cold Fusion	Web Software
Anti Virus	Virus Software
Blackberry	Blackberry Server software
Cisco Works	Router Management Software
Cerdian HR Software	Payroll Software per 300emp
Quicken	Purchasing Software
Adaware SE	Spyware Software
Miscellaneous	Development Software
Microsoft .NET	Server Monitor
What's Up Gold	Compression software
WinZip	Firewall Monitor Software
Webtrends Firewall	Web Monitor Software
Webtrends Enterprise	Hardware Maintenance
Storage Tec Maintenance	TRANSFER WITH SERVERS
Microsoft SQL Software	Client Access Licenses
Microsoft CALs	

Broadcast Hardware	Serial/Service Number	QTY
Dell Laptops		
D600	2K74Y21	
D600	18W3N21	
D600	CPV8M41	
D600	G6W3G31	
D600	DYGK231	
D600	GGZ4F41	
D600	3BW3N21	
D600	CQRVW41	
D600	DJ74Y21	
D600	62HK231	
D600	D4V8M41	
D600	26V8M41	
D600	G8W3G31	
D600	1TJ0831	
D600	77Q7W41	
D600	3QJ0831	
D600	GQJ0831	
D600	4QPN031	
D600	H8W3N21	
D600	4DW3N21	
D600	17W3N21	
D600	CDW3N21	
D600	6GJU321	
D600	4PV8M41	
D600	2YGK231	
D600	2YGK231	
D600	4MV8M41	
D600	1JW3N21	
D600	69W3N21	
D600	1GW3N21	
D600	8CW3N21	
D600	3XGK231	

Exhibit 1.5

GX240	8S13711
GX240	HF03711
GX240	CG03711
GX240	HG03711
GX240	5F03711
GX240	7G03711
GX240	2G03711
GX240	HR13711
GX240	JXZ2711
GX240	3F03711
GX240	7YZ2711
GX240	DYZ2711
GX240	5S13711
GX240	FD03711
GX240	HXZ2711
GX240	3ZZ2711
GX240	JS13711
GX240	CR13711
GX240	1S13711
Dell Desktops	
SX260	209KX21
SX260	909KX21
SX260	B09KX21
SX260	609KX21
SX260	509KX21
SX260	554G231
SX260	154G231
SX260	G44G231
Dell Servers	
Dell 6450	6LJ230B
Dell 4400	C04Q901
Dell 4400	D04Q901
Dell 6450	9ZZCF01
Dell 4400	C00JD01
Dell 6400	4Q4B40B
Dell Precision 530	JNCSQ01
Dell Printers	

8 Dell Desktops

7 Dell Servers

8 Dell Printers

Dell P1500 Printer	GMDD431
Dell P1500 Printer	GHCD431
Dell P1500 Printer	FMTF431
Dell P1500 Printer	FMTA431
Dell P1500 Printer	FMPA431
Dell P1500 Printer	FMB431
Dell P1500 Printer	FMSD431
Dell P1500 Printer	GMMD431

Mac Computers

4 Mac Computers

Dell GX110	DTZK301
Dell GX110	760L301
Dell GX110	D5YK301
Dell C600	49LBN01
Dell C600	5T2GR01
Dell C600	8JRRH01

Intel 1U Server
Intel 1U Server

X300	5JPYD41
D600	5FW3N21

Location

Lenexa
Lenexa
Lenexa
Lenexa
Lenexa
Lenexa
Lenexa

Model

Postage Meter	B 700
Mail Machine	BAC - 4
5lb. Scale	5K100
Copier/Printer	Cannon Image Runner 3320N
Copier/Printer	Cannon Image Runner 3320N
Copier/Printer	Cannon Image Runner 3320N
Copier/Printer	Cannon Image Runner 3320N

EXHIBIT 1.9

(attached hereto)

Exhibit 1.9

Marketing & Advertising	\$ 35,000.00
Liquidation Supervisors	40,000.00
Support Labor	20,000.00
Auction Staffing	15,000.00
Travel	20,000.00
Supplies, Catalogs, Misc. & Unexpected	<u>5,000.00</u>
Total Expenses	\$135,000.00

Exhibit B: PCC Assets

NOC Hardware	Serial/Service Number	Description
Netapp 940 Filer	n/a	File Storage
Dell 4400	12457	Webserver
Dell 2450	7P36301	Notes SMTP Server
Dell 6650	DSLM331	Platinum
Dell 6600	5JVZ021	Bala Notes
Dell 6600	3JVZD21	Apps01
Dell 2650	GG3YK21	ADP Server
Dell 2650	JG3YK21	ADP Server
Dell GX260	2NWNK21	ADP Server
Dell 6650	39KNP21	SQL Servers
Dell 6650	112548	SQL Servers
Dell 2650	8H3H331	Redundant Webserver
Dell 2650	9H3H331	Redundant Webserver
Dell 2650	HVSH331	Staging Webserver
Dell 2650	257895	State Webserver
Dell 2450	8FS8B01	Domain Controller
Dell 2450	1SRK301	Domain Controller
Dell 2450	8WS5V01	FTP Server
Dell 2450	2W46J01	Platinum PAS Servers
Dell 2550	8KV8S01	Cisco Works Server
Dell 4400	2748301	Webtrends Server
Dell 2450	7N5Y501	SMTP Relays
Dell 2450	CVN9F01	DNS Sever
Dell 1550	H1CJ211	Virus Server
Dell 1550	D1CJ211	Print Server
Dell 1550	F1CJ211	Blackberry Server
Dell 2450	76QVF01	Aileron Treo Mail Server
Dell 2450	8FJCF01	Sophos Spam Mail Server
Dell 4400	2HETP	Fax Server Broadcast
Cisco 11500	CNMGW00ARB	Web Load Balancer
Cisco 6509	n/a	Switch with Route Switch Mod
Cisco 3000 VPN	n/a	VPN Server
Cisco 3000 VPN	n/a	VPN Server
Netscreen IDP	n/a	Intrusion Detection device
Netscreen IDP	n/a	Intrusion Detection device
Netscreen 100 Firewalls	n/a	Firewalls
Netscreen 100 Firewalls	n/a	Firewalls
Netscreen 100 Firewalls	n/a	Firewalls

NOC Software/Maintenance	Description
Platinum ver 5.2	Finance Software
Lotus Notes 6.5 per CPU	Mail Server Software
Lotus Notes Clients	Mail Clients
Damware	Remote Admin Software
Symantec Ghost	Imaging Software
Network Sniffer	Network Monitor
Comvault	Backup Software
Cisco Smartnet	Cisco maintenance Contracts
Netscreen Maintenance	Firewall Maintenance Contracts

Doc Management	Document Management Software
Microsoft Viso	Viso Software
Microsoft Project	Project Software
Microsoft Office	Office Software
Microsoft Server Software	TRANSFER WITH SERVERS
Cute FTP	FTP Clients
Cold Fusion	Web Software
Anti Virus	Virus Software
Blackberry	Blackberry Server software
Cisco Works	Router Management Software
Ceridian HR Software	Payroll Software per 300emp
Quicken	Purchasing Software
Adaware SE	Spyware Software
Miscellaneous	
Microsoft .NET	Development Software
What's Up Gold	Server Monitor
WinZip	Compression software
Webtrends Firewall	Firewall Monitor Software
Webtrends Enterprise	Web Monitor Software
Storage Tec Maintenance	Hardware Maintenance
Microsoft SQL Software	TRANSFER WITH SERVERS
Microsoft CALs	Client Access Licenses

Broadcast Hardware	Serial/Service Number
Dell Laptops	
D600	2K74Y21
D600	18W3N21
D600	CPV8M41
D600	G6W3G31
D600	DYGK231
D600	GGZ4F41
D600	3BW3N21
D600	CQRVW41
D600	DJ74Y21
D600	62HK231
D600	D4V8M41
D600	26V8M41
D600	G8W3G31
D600	1TJ0831
D600	77Q7W41
D600	3QJ0831
D600	GQJ0831
D600	4QPN031
D600	H8W3N21
D600	4DW3N21
D600	17W3N21
D600	CDW3N21
D600	6GJU321
D600	4PV8M41
D600	2YGK231

D600	2YGK231
D600	4MV8M41
D600	1JW3N21
D600	69W3N21
D600	1GW3N21
D600	8CW3N21
D600	3XGK231
D600	87W3631
D600	1J74Y21
D600	FRZ4F41
D600	45W3N21

Dell Desktops

GX270	D603J41
GX270	7603J41
GX270	B603J41
GX270	F603J41
GX270	4603J41
GX270	1703J41
GX270	8603J41
GX270	J503J41
GX270	2SWXW41
GX270	34XXW41
GX270	44XXW41
GX270	43XXW41
GX270	24XXW41
GX270	H3XXW41
GX270	33XXW41
GX270	J3XXW41
GX270	F3XXW41
GX270	14XXW41
GX270	H603J41
GX270	8TWPH41

Dell Desktops

GX240	3YZ2711
GX240	HYZ2711
GX240	DS13711
GX240	JYZ2711
GX240	9R13711
GX240	CF03711
GX240	BYZ2711
GX240	GR13711
GX240	DR13711
GX240	5YZ2711
GX240	BD03711
GX240	8S13711
GX240	HF03711
GX240	CG03711
GX240	HG03711
GX240	5F03711
GX240	7G03711
GX240	2G03711
GX240	HR13711

GX240	JXZ2711
GX240	3F03711
GX240	7YZ2711
GX240	DYZ2711
GX240	5S13711
GX240	FD03711
GX240	HXZ2711
GX240	3ZZ2711
GX240	JS13711
GX240	CR13711
GX240	1S13711
Dell Desktops	
SX260	209KX21
SX260	909KX21
SX260	B09KX21
SX260	609KX21
SX260	509KX21
SX260	554G231
SX260	154G231
SX260	G44G231
Dell Servers	
Dell 6450	6LJ230B
Dell 4400	C04Q901
Dell 4400	D04Q901
Dell 6450	9Z2CF01
Dell 4400	C00JD01
Dell 6400	4Q4B40B
Dell Precision 530	JNCSQ01
Dell Printers	
Dell P1500 Printer	GMDD431
Dell P1500 Printer	GHCD431
Dell P1500 Printer	FMTF431
Dell P1500 Printer	FMTC431
Dell P1500 Printer	FMPC431
Dell P1500 Printer	FMXB431
Dell P1500 Printer	FMSD431
Dell P1500 Printer	GMMD431
Mac Computers (4)	

Dell GX110	DTZK301
Dell GX110	760L301
Dell GX110	D5YK301
Dell C600	49LBN01
Dell C600	5T2GR01
Dell C600	8JRRH01
Intel 1U Server	
Intel 1U Server	

Dell D600

5FW3N21