

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MAINE**

In re:	§	Chapter 11 Case
	§	
PEGASUS SATELLITE TELEVISION, INC., et al.	§	Case No. 04-20878
	§	
	§	
Debtors.	§	Jointly Administered
	§	

**ORDER GRANTING FINAL APPLICATION FOR COMPENSATION AND
REIMBURSEMENT OF FEES FOR SERVICES RENDERED
AND EXPENSES INCURRED BY KPMG LLP
AS TAXATION PLANNING ADVISORS
FOR DEBTORS AND DEBTORS-IN-POSSESSION OF
PEGASUS SATELLITE TELEVISION, INC., ET AL.
FOR THE PERIOD FROM SEPTEMBER 29, 2004 THROUGH MAY 5, 2005
[This instrument pertains to Docket No. 1474]**

Upon consideration of the application (the “Application”) of KPMG LLP (“KPMG”) for an order Approving Final Application of KPMG LLP as Taxation Planning Advisors for Debtors and Debtors-in-Possession for Allowance of Compensation and for Reimbursement of Expenses for the period from September 29, 2004 through May 5, 2005 (the “Compensation Period”) and the Court being satisfied that the relief requested in the Application is in the best interests of the Debtors’ and their estates; and it appearing that due notice of this Application has been given and that no other or further notice be given and sufficient cause appearing therefore, it is

ORDERED that the Application is granted; and it is further

ORDERED that KPMG is entitled to *Final* allowance of \$727,200.00 for the period from September 29, 2004 through May 5, 2005, representing \$721,406.00 for fees and \$5,794.00 for expenses; and it is further

ORDERED that the Debtors are authorized to pay KPMG such sums, to the extent that such amounts have not previously been paid; and it is further

ORDERED that KPMG is entitled to seek compensation for preparation of its Application.

DATED: July 21 , 2005

 /s/ James B. Haines, Jr.
UNITED STATES BANKRUPTCY JUDGE

CERTIFICATE OF SERVICE

District/off: 0100-2
Case: 04-20878User: rrowell
Form ID: pdf900Page 1 of 6
Total Served: 154

Date Rcvd: Jul 22, 2005

The following entities were served by first class mail on Jul 24, 2005.

db Pegasus Satellite Television, Inc., 213 Felton Street, Marlborough, MA 01752

aty +Abid Qureshi, Akin, Gump, Strauss, Hauer & Feld, LLP, 590 Madison Avenue,
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smg Maine Department of Labor, Bureau of Unemployment Compensation, P.O. Box 259,
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cr +Alachua County, Florida, Von Fraser, Tax Collector, P.O. Box 1439, Gainesville, FL 32602-1439

cr +Angelo, Gordon & Co., Attn: Leigh Walzer, 245 Park Avenue, 26th Floor,
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cr +Bellsouth Telecommunications, Inc., Attn: Reginald A. Greene, Counsel,
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cr +CRT Capital Group LLC, Attn: Nadav Braun, 262 Harbor Drive, Stamford, CT 06902-7438

cr +Cohanzick Management, LLC, 427 Bedford Road, Suite 260, Pleasantville, NY 10570-3029

cr +Collin County Tax Assessor/Collector, c/o David B. McCall, Esq., 777 E. 15th Street,
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cr +County of Kendall, Texas, c/o Michael Reed, PO Box 26990, Austin, TX 78755-0990

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auc +Great American Group, One Parkway North, Suite 520, Deerfield, IL 60015-2500
cr +Guckenheimer Enterprises, Inc., 3 Lagoon Drive, Suite #325, Attn: Jonathan Laddy,
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cr +Halifax County Tax Collections, P.O. Box 68, Halifax, NC 27839-0068
cr +Henry County Tax Commissioner, Andy Pipkin, P.O. Box 488, McDonough, GA 30253-0488
cr +Holiday Inn, Denver Int'l Airport Hotel Convent, & Trade Center, Attn: Lou Weckstein,
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cr +IKON Financial Services, Bankruptcy Administration, IOS Capital LLC, 1738 Bass Road,
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cr +IKON Office Solutions, Inc., Recovery and Bankruptcy, 5400 Bowman Road, Macon, GA 31210-8879
cr +Installs, Inc. LLC, Attn: Gerald L. Kohn VP, 438 Main Street, Suite 225,
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cr +Internal Revenue Service, 68 Sewall Street, Room 311, Augusta, ME 04330-6349
cr J.P. Morgan Trust Company, N.A., Attn: James R. Lewis, Esq., VP, 4 New York Plaza, 15th Floor,
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cr +Madison Capital Management, Attn: Craig Klein, 6143 South Willow Drive, Suite 200,
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cr +Mississippi State Tax Commission, Attn" Brenda T. Carter, Bkcy. Admi, P.O. Box 23338,
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cr +Missouri Department of Revenue, 301 W. High St., P.O. Box 475, Jefferson City, MO 65102-0475
cr +National Rural Telecommunications Cooperative, 2121 Cooperative Way, Herndon, VA 20171-4543
cr +Nucentrix Broadband Networks, Inc., Attn: J. Curtis Henderson, Sr. VP and General Counsel,
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cr +Prime TV LLC, 1930 N. Poplar Street, Southern Pines, NC 28387-7091
cr +Regen Capital I, Inc., Elliot Herskowitz, P.O. Box 626, Planetarium Station,
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cr +Riverside Claims LLC, Attn: Connie Macewicz, P.O. Box 626 - Planetarium Station,
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cr Robert R. Russell, 209 Green Drive, Savannah, GA 31419
cr +Saturn Satellite Systems, Inc., Attn: John W. Markham, LLM., Tax General Counsel,
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cr +Sheriff of Mercer County, P.O. Box 5429, Princeton, WV 24740-5429
cr +Southwest Wireless, c/o Scott Estep, P.O. Box 4344, Pueblo, CO 81003-0344
cr +Tejas Securities Group, Inc., 2700 Via Fortuna, Suite 400, Austin, TX 78746-7570
cr +Tennessee Department of Revenue, c/o TN Attorney General's Office, Bankruptcy Division,
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cr +Texas Ad Valorem Tax Authorities, c/o Michael Reed, P.O. Box 26990, Austin, TX 78755-0990
intp +Trumbull Services, L.L.C., 4 Griffin Road North, Windsor, CT 06095-1579
intp +United States Trustee, 537 Congress Street, Portland, ME 04101-3318
cr +Viacom Inc., Attn: Helen E. D'Antona, Mgr., Litigation Support Servies,
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1187319 Missouri Department of Revenue, 301 West High Street, P.O. Box 475,
Jefferson City, MO 65105-0475
1136400 +ReGen Capital I, Inc., P.O. Box 237210, Ansonia Station, New York, New York 10023-0033
1117899 +Sandell Asset Management Corp., c/o Timothy A. Davidson, Esq., Andrews Kurth, LLP,
600 Travis Suite 4200, Houston, TX 77002-2929
1165992 +The Liquidating Trustee of the PSC Liquidating Tru, Ocean Ridge Capital Advisers, LLC, Trust,
56 Harrision St., Suite 206A, New Rochelle, NY 10801-6555, (914) 235-1075,
(914) 235-6844 Fax

The following entities were served by electronic transmission (continued)

The following entities were served by electronic transmission on Jul 22, 2005 and receipt of the transmission was confirmed on:

cr E-mail: susanp@taxcollector.com Jul 22 2005 21:34:52 Manatee County Tax Collector,
Attn: Ken Burton, Jr., P.O. Box 25300, Bradenton, FL 34206-5300

TOTAL: 1

***** BYPASSED RECIPIENTS (undeliverable, * duplicate) *****

aty Arnold & Porter, LLP
aty Bernstein, Shur, Sawyer & Nelson
aty Drinker, Biddle & Reath, LLP
aty Kristopher M. Hansen, Stroock & Stroock & Lavan LLP
aty Shaw, Pittman, LLP
aty Sidley Austin Brown & Wood LLP
cr Advance Notice, Inc.
cr Archer County Texas
sp Arnold & Porter, LLP
cr Austin CAD
cr Autauga County, Alabama, Revenue Commissioner
cr Baker County, Georgia
cr Bartow County Tax Commissioner
cr Bexar County
cr Blanco CAD
cr Bleckley County, Georgia Tax Commisioner
cr Boone County Nebraska Treasurer
cr Brown CAD
cr Buena Vista ISD
cr Butler County, Alabama
fa Capital & Technology Advisors, LLC
op Capital Management Associates, Inc.
cr Caribou County Idaho Treasurer
intp Carsey Warner Distribution, LLC
cr Charles County, Maryland
cr Citadel Broadcasting Company
cr City of DeLeon, a municipal corporation, DeLeon Independent School District
cr City of Del Rio, Texas
cr City of Frankston, Texas
cr City of Owensboro, Kentucky
cr City of Poth
cr City of Stockdale
cr City of Yoakum
crcm Coleman County TAD
cr Columbia County, Florida Tax Collector
cr Concho CAD
cr Connecticut Dept. of Revenue Services
cr Corsicana ISD
cr County of Lynn
cr County of Decatur, Georgia
cr County of Henderson, Trinity Valley Community Coll
cr County of Van Zandt
cr County of Wilbarger, Vernon Independent School Dis
cr Craig County Oklahoma Treasurer
cr Crenshaw County, Alabama Revenue Commissioner
cr Crisp County, Georgia Tax Commissioner
cr Crown Castle South, LLC
cr D'Hanis I.S.D., Texas Tax Collector
cr D.E. Shaw Laminar Portfolios, LLC
cr Dallas County Texas
cr Daviess County Indiana Treasurer
cr DeWitt County
cr Delaware Street Capital Master Fund, LP, et al
cr Directv
cr Ellis County, Texas
consult FTI Consulting, Inc.
cr Floyd County, Texas Appraisal District
cr Fox Broadcasting Company
cr Frankston ISD
cr Glascock County, Georgia, Tax Commisioner
cr Gonzales County, Texas
cr Grady County, Georgia Tax Commissioner
cr Greene County Tax Commissioner
fa Greenhill & Co., LLC
intp H.M. Davidson & Co., L.L.C.
cr HBK Investments L.P.
cr HSBC Bank USA
cr Harney County, Oregon
consult Herbein & Company, Inc.
acc Herbein Consulting, Inc.
consult Hewitt Associates LLC
cr Highland County, Ohio Treasurer
cr Hopkins County, Texas
cr Houston CAD
cr Indiana Department of Revenue

***** BYPASSED RECIPIENTS (continued) *****
cr Ingram ISD
cr IntelliRisk Management Corporation
cr Jack CAD
cr Jack County, Texas
cr Jackson County
cr Jefferson County Georgia Tax Commissioner
cr Jefferson County, Colorado, Treasurer
cr Johnson County, Kansas Board of County Commissione
cr KB Prime Media LLC
op KPMG LLP
cr Kansas Department of Revenue
cr Karnes City ISD
cr Karnes County, Texas
cr Kaufman County, Texas
consult Kekst and Company Incorporated
cr Kerr County, Texas
sp King & Spalding, LLP
cr Kinney County Appraisal District
acc Kreischer Miller
cr LEC Development, Inc.
cr LaVernia ISD
cr Lamar County , Georgia, Tax Commissioner
cr Lamb County, Texas
cr Lampass CAD
cr Lavaca County CAD
cr Lee County
cr Lee County Georgia Tax Commissioner
liq Liquidating Trustee
cr Llano County
cr Madison County
cr Mason CAD
cr Massachusetts Department of Revenue
cr Mastagorda County
cr Medina ISD
cr Mesa County Colorado Treasurer's Department
cr Metron North America, Inc.
fa Miller Buckfier Lewis Ying & Co., LLC
cr Modoc County Treasurer and Tax Collector
cr Monroe County Alabama Revenue Commissioner
cr Monroe County, Missouri, Collector of Revenue
cr Montague County Texas
cr Morton County, Kansas Treasurer
cr Navarro County, Texas
cr Nebraska Department of Revenue
cr Normangee ISD
cr Nortel Networks, Inc.
cr Obion County TennesseeTrustee,
cr Oklahoma County, Oklahoma Treasurer
cr Ompoint Holdings, Inc.
cr Oneida County Treasurer & Tax Collector
cr Onondaga Township, Michigan
cr Par Capital Management, Inc.
cr Paramount Pictures Corp.
cr Park County Wyoming Treasurer
cr Pecos County
intp Pegasus Communications Corporation
cr Pennsylvania Department of Revenue
cr Phillips County Colorado County Treasurer
cr Polk County
cr Poth ISD
aud PricewaterhouseCoopers LLP
acc PricewaterhouseCoopers LLP
cr Professional Satellite & Communications
cr Professional Satellite & Communications
cr Refugio County
cr Sarasota, County, Florida Tax Collector
cr Sedgwick County Colorado Treasurer
sp Shaw Pittman LLP
cr Shelby County
cr SpectraSite Communications, Inc.
cr Stockdale ISD
cr Sulphur Springs ISD, Texas
cr Sumter County, South Carolina County Treasurer
cr Suwannee County , Florida
cr TWC of Kentucky, Inc.
cr Tarrant County
cr Telepictures Distribution
cr Terrell County
cr The Collin County Tax Assessor/ Collector
cr The Frisco ISD Tax Assesor/Collector
cr The Steering Committee of Senior Secured Creditors
cr Tift County Tax Commissioner
cr Town of Cornwall, Connecticut

***** BYPASSED RECIPIENTS (continued) *****
cr Town of Great Barrington , Massachusetts
cr Town of Morris, Connecticut
cr Travis County, Texas
cr Trinity County
cr Trinity/Groveton Tax Office
cr Twentieth Television, Inc.
cr U.S. Securities and Exchange Commission
cr Uinta County , Wyoming, Treasurer
cr Val Verde County
cr Victoria County
cr Vinton County, Ohio Treasurer
cr Wachovia Bank, National Association
cr Warner Bros. Domestic Television Distribution
cr Warner Bros. Entertainment, Inc.
cr Warren County Georgia Tax Commissioner
cr Washington County Georgia Tax Commissioner
cr Webclick Concepts, Inc.
cr Wilmington Trust Co.
cr Wilson County, Texas
cr Worth County, Georgia Tax Commissioner
1112603 Delaware Street Capital Master Fund, LP
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600 Travis Suite 4200, Houston, TX 77002-2929

TOTALS: 179, * 2

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
USPS regulations require that automation-compatible mail display the correct ZIP.

I, Joseph Speetjens, declare under the penalty of perjury that I have served the attached document on the above listed entities in the manner shown, and prepared the Certificate of Service and that it is true and correct to the best of my information and belief.

First Meeting of Creditor Notices only (Official Form 9): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Jul 24, 2005

Signature:

