
EXHIBIT A

Application”) and (b) the Third and Final Application of Akin Gump Strauss Hauer & Feld LLP, Co-Counsel to the Official Committee of Unsecured Creditors, for Allowance of Compensation and for the Reimbursement of Expenses (the “Akin Gump Final Fee Application”), I hereby make this affidavit, which is the third supplemental disclosure made by Akin Gump in connection with these cases.

2. On June 2, 2004, each of the above-captioned Debtors filed with this Court a voluntary petition for relief under chapter 11 of the Bankruptcy Code. On June 10, 2004 (the “Committee Formation Date”), pursuant to section 1102 of the Bankruptcy Code, the United States Trustee for the District of Maine (the “U.S. Trustee”) appointed the Committee, which was reconstituted from time to time during the Debtors’ chapter 11 cases. On June 14, 2004, the Committee selected Akin Gump as its lead counsel and Pierce Atwood LLP to serve as co-counsel to the Committee. On June 25, 2004, the Committee filed the Akin Gump Retention Application. On July 13, 2004, the Court entered an order approving the Akin Gump Retention Application.

3. On or about Friday, July 8, 2005, I was contacted by telephone by Eric Bradford from the U.S. Trustee’s office. The purpose of Mr. Bradford’s call was to inquire about Akin Gump’s potential prior representation of Silver Point Capital (“Silver Point”), which was a member of the Committee.

4. Upon receiving the United States Trustee’s inquiry, I contacted Peter J. Sprofera, a bankruptcy analyst with Akin Gump who assisted in the background due diligence as a predicate for the preparation of the Akin Gump Retention Application, to ascertain whether Silver Point was a firm client at any time prior to or during the pendency of the Debtors’ chapter

11 cases and, if so, why Akin Gump's prior connections to Silver Point were not disclosed in connection with the filing of the Akin Gump Retention Application or thereafter.

5. Mr. Sprofera's duties as a bankruptcy analyst for Akin Gump include, among other things, running conflicts checks as the necessary predicate for the preparation of retention applications and supporting affidavits or declarations in connection with Akin Gump's retention as counsel to an official committee of creditors appointed in a given chapter 11 case. In connection with the preparation of these documents, Mr. Sprofera routinely, through support staff in Akin Gump's Washington D.C. office, submits to Akin Gump's computer conflict database and adverse party index (the "Conflict Check System") lists of names provided to Akin Gump by counsel to the debtor in a given chapter 11 case to check for potential conflicts in connection with Akin Gump's representation of a committee. Receipt of the results of a conflict check of the size submitted in connection with these cases typically takes between seven and fourteen days.

6. The Conflict Check System is designed to include every matter on which the firm has been engaged, by which entity the firm has been engaged and, in each instance, the identity of related parties and adverse parties. It is the policy of Akin Gump that no new matter may be accepted or opened within the firm without completing and submitting to those charged with maintaining the Conflict Check System the information necessary to check each such matter for conflicts, including the identity of the prospective client, the matter and related and adverse parties. Akin Gump maintains and systematically updates the Conflict Check System in the regular course of business of the firm, and it is the regular practice of the firm to make and maintain these records.

7. In connection with the preparation of the Akin Gump Retention Application, on or about June 3, 2004, Mr. Sprofera submitted to the Conflict Check System the

list of names set forth in the Debtors' application to retain Sidley Austin Brown & Wood LLP (the "Sidley Application"), as counsel to the Debtors (which list is attached hereto as Exhibit "A"). However, the list of names on Exhibit A (which contained over 350 parties) did not contain the members of the Committee or the bankruptcy professionals to be retained by the Debtors, as the Committee had not been formed at the time the Debtors' filed the Sidley Application nor had any of the Debtors' bankruptcy professionals been officially retained. Accordingly, the conflict check with respect to Committee members and the Debtors' bankruptcy professionals occurred separately from the conflict check for the parties listed on Exhibit A.

8. Subsequent to submitting the names listed on Exhibit A to the Conflict Check System, in order to expedite the review of potential conflicts with respect to the parties listed on Exhibit B (the Committee members and the Debtors' bankruptcy professionals) and ensure the timely filing of the Akin Gump Retention Application, Mr. Sprofera personally checked each of these parties against Akin Gump's accounting system (the "Accounting System"). Mr. Sprofera was under the mistaken belief that, by checking the names of the parties listed on Exhibit B against the Accounting System, he would be able to discern potential conflicts between Akin Gump and such parties. The Accounting System, however, only sets forth the name of clients of the firm and the fees incurred in connection with engagements for such clients. The Accounting System does not include every entity that has engaged the firm or the identity of related parties and adverse parties.

9. The results of the supplemental conflict check based on the Accounting System (the "Supplemental Conflict Check") revealed that only two members of the Committee – JPMorgan Chase Bank, as indenture trustee, and Wilmington Trust Company, as indenture trustee – were current or former clients of the firm. In addition, Sidley Austin Brown & Wood

LLP, the Debtors' lead bankruptcy counsel, proved to be a former client of the firm. Each of these entities was then disclosed in the declaration submitted by Daniel H. Golden, a partner in Akin Gump's financial restructuring group, in support of the Akin Gump Retention Application as current or former clients of Akin Gump in matters wholly unrelated to the Debtors or the chapter 11 cases.

10. Unfortunately, as a result of Mr. Sprofera's mistake in using the Accounting System instead of the Conflict System, it was not discovered that Silver Point, acting together with two other parties, had, in April 2004, prior to the commencement of the Debtors' chapter 11 cases, retained Akin Gump to assist them in connection with the potential purchase of an airline, which was a debtor in a Canadian bankruptcy proceeding. When using the Accounting System, where one party is acting with one or more other parties, and such group retains Akin Gump, only one party's name will appear as the client in the Accounting System. When names are checked in the Conflict System, however, all clients, affected parties and adverse parties known to the firm are revealed.

11. While performing a supplemental conflict check in connection with Akin Gump's retention as counsel to an official committee of unsecured creditors in another chapter 11 proceeding, Mr. Sprofera discovered that Akin Gump had been retained by Silver Point and other parties to assist them in the purchase of the Canadian airline. The time records for that matter revealed that all of the substantive work performed by Akin Gump, on behalf of Silver Point and the other parties, was performed between April 6, 2004 and April 16, 2004, almost two months prior to the commencement of the Debtors' chapter 11 cases. The total fees received from Silver Point in connection with that matter were approximately \$20,000.00. No work was performed

on behalf of Silver Point following the commencement of the Debtors' cases. Until the U.S. Trustee contacted me, I had no actual knowledge of the firm's prior retention by Silver Point.

12. Upon learning of the error in running the Supplemental Conflict Check through the Accounting System rather than the Conflict Check System, I directed Mr. Sprofera to perform a further supplemental conflict check for the parties on Exhibit B through the Conflict Check System. The results of this conflict check revealed that, as of the commencement of the Debtors' chapter 11 cases, in addition to Silver Point, HSBC Bank, N.A. ("HSBC"), as indenture trustee, or certain affiliates of HSBC, and certain affiliates of Singer Childrens Family Trust were also current or former clients of the firm in matters wholly unrelated to the Debtors' chapter 11 cases.

13. While Akin Gump does not currently represent HSBC, Akin Gump has in the past and currently represents certain affiliates of HSBC in corporate matters wholly unrelated to the Debtors' chapter 11 cases. Akin Gump collected fees in 2004 in respect of such engagements totaling \$438,150.34, which represented approximately .07% of Akin Gump's revenues for 2004. For the first six months of 2005, Akin Gump has collected approximately \$175,000 in fees from affiliates of HSBC, which account for approximately .06% of Akin Gump's revenue for fiscal year 2005. In addition, HSBC is currently a member of an official creditors committee which is represented by Akin Gump in connection with another chapter 11 case in connection with another chapter 11 case.

14. Akin Gump does not currently represent any affiliates of Singer Childrens Family Trust. An affiliate of Singer Childrens Family Trust retained Akin Gump on two separate occasions on matters wholly unrelated to the Debtors' chapter 11 cases. One engagement lasted from August 11, 1999 to February 24, 2004. For this engagement, Akin Gump incurred fees of

approximately \$4,000. The other engagement was opened on January 28, 2002 and closed on November 18, 2004, with the last time entry being recorded on July 21, 2004. The total fees incurred for this second engagement were \$8,458.50

15. This further conflict check also revealed that Akin Gump was retained by D.E. Shaw Laminar Portfolios, L.L.C. ("D.E. Shaw") in January 2005 (subsequent to the entry of the order authorizing Akin Gump's retention) on matters wholly unrelated to the Debtors' cases. While D.E. Shaw resigned as a member of the Committee in late October or early November 2004, I am unaware of whether D.E. Shaw remained a creditor of the Debtors as of January 2005. In connection with the D.E. Shaw engagement, Akin Gump incurred fees totaling approximately \$4,000.00, with the last time entry occurring on January 19, 2005.

16. Due to oversight during the pendency of the Debtors' cases, Akin Gump failed to file a supplemental disclosure regarding its prior connections to Sandell Asset Management Corporation ("Sandell") when Sandell was added as a member of the Committee in November 2004.

17. At the time Sandell was appointed to the Committee and since such time, Akin Gump has represented and currently represents Sandell in matters wholly unrelated to the Debtors' chapter 11 proceedings. Akin Gump collected fees from Sandell in 2004 in respect of such engagements totaling \$1,259,715.25, which represented approximately .2% of Akin Gump's revenues for 2004. For the first six months of 2005, Akin Gump has collected approximately \$299,000 in fees from Sandell which accounts for approximately .1% of Akin Gump's revenue for fiscal year 2005.

18. Akin Gump did not, at any time during the pendency of the Debtors' chapter 11 cases, have any possible actual or potential dispute or conflict with the Committee,

the Debtors or the Debtors' estates. Akin Gump did not have an interest materially adverse to the interest of the estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors or an investment banker as specified in subparagraph (B) or (C) of 11 U.S.C. § 101(14), or for any other reason. Akin Gump vigorously and effectively acquitted its services on behalf of the Committee, which resulted in significant value for the unsecured creditors of these estates.

/s/ David H. Botter
David H. Botter

Sworn to before me this
16th day of August 2005

/s/ Mildred Andino
Notary Public

Notary Public, State of New York
No. 41-4857026
Qualified in Queens County
Commission Expires April 28, 2006

EXHIBIT A

PEGASUS SATELLITE TELEVISION, ET AL.

Interested Parties List

ALL PEGASUS ENTITIES (including non-debtor affiliates)

ARGOS SUPPORT SERVICES COMPANY
B.T. SATELLITE, INC.
BRIDE COMMUNICATIONS, INC.
CARR RURAL TV, INC.
DBS TELE-VENTURE, INC.
DIGITAL TELEVISION SERVICES OF INDIANA, LLC
PBT HOLDING, INC.
PEGASUS BROADCAST TELEVISION I, INC.
PEGASUS SATELLITE FINANCE CORPORATION
PEGASUS SATELLITE TELEVISION I, INC.
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 COMMUNICATIONS CORPORATION
PEGASUS COMMUNICATIONS CORPORATION PAC
PEGASUS COMMUNICATIONS MANAGEMENT COMPANY
PEGASUS DEVELOPMENT 107 CORPORATION
PEGASUS DEVELOPMENT 107 LICENSE CORPORATION
PEGASUS DEVELOPMENT 9182 CORPORATION
PEGASUS DEVELOPMENT CORPORATION
PEGASUS DEVELOPMENT DBS CORPORATION
PEGASUS GUARD BAND, LLC
PEGASUS LETTER OF CREDIT SUBSIDIARY, INC.
PEGASUS MEDIA & COMMUNICATIONS, INC.
PEGASUS REAL ESTATE COMPANY
PEGASUS RURAL BROADBAND, LLC
PEGASUS RURAL TELEVISION, LLC
PEGASUS PCS PARTNERS, LP
PEGASUS SATELLITE COMMUNICATIONS HOLDINGS, INC.
PEGASUS SATELLITE COMMUNICATIONS, INC.
PEGASUS SATELLITE DEVELOPMENT CORPORATION
PEGASUS SATELLITE TELEVISION OF ILLINOIS, INC.
PEGASUS SATELLITE TELEVISION, INC.
PEGASUS TRAVEL, INC.
PMC SATELLITE DEVELOPMENT, LLC
PORTLAND BROADCASTING, INC.
PRIMEWATCH, INC.
PST HOLDINGS, INC.

SATELLITE ACCESS CORPORATION
SOUTH PLAINS DBS, L.P.
TELECAST OF FLORIDA, INC.
WDSI LICENSE CORPORATION
WFXU CORPORATION
WFXU LICENSE CORPORATION
WGFL CORPORATION
WGFL LICENSE CORPORATION
WILF, INC.
WOLF LICENSE CORPORATION
WPME CORPORATION
WPME LICENSE CORPORATION
WTLH LICENSE CORPORATION

50 LARGEST UNSECURED CREDITORS

BANK ONE
BASIC YOUR BEST BUY INC.
BCK COMMUNICATIONS
CITY OF MARLBOROUGH
COLLECTECH SYSTEMS, INC.
COMMISSIONER OF REVENUE SERVICES
DIRECTV
DIRECTV LITIGATION VERDICT
ESTADO LIBRE ASOCIADO DE PUERTO RICO
FEDEX
FLORIDA DEPARTMENT OF FINANCE
FLORIDA DEPARTMENT OF REVENUE
INDIANA DEPARTMENT OF REVENUE
IOWA DEPARTMENT OF REVENUE
JOHNSON COUNTY TAC
JOHNSON COUNTY TREASURER
JP MORGAN TRUST COMPANY NA (11.25% SR. NOTES DUE 2010)
KANSAS DEPARTMENT OF REVENUE
MINNESOTA DEPARTMENT OF REVENUE
NATIONWIDE CREDIT, INC.
NEBRASKA DEPARTMENT OF REVENUE
NEW MEXICO TAXATION
NORTEL NETWORKS
NORTH CAROLINA DEPARTMENT OF REVENUE
NRTC
NUCENTRIX CONVERSIONS
PEGASUS COMMUNICATIONS CORPORATION
PETRY TELEVISION
PROFESSIONAL SATELLITE & COMMUNICATIONS
RF MEDIA ASSOCIATES
SATELLITE SYSTEM NETWORK
SOUTH CAROLINA DEPARTMENT OF REVENUE
SOUTH DAKOTA STATE TREASURER
STATE CONTROLLER - TEXAS

STATE OF TEXAS COMPTROLLER
STATE TAX COMMISSIONER
TENNESSEE DEPARTMENT OF REVENUE
THE WB TV NETWORK
TREASURER OF STATE (OHIO)
TWENTIETH CENTURY FOX
UTAH STATE TAX COMMISSION
VERMONT DEPARTMENT OF TAXES
W. DALE SUMMERFORD
WACHOVIA BANK, NATIONAL ASSOCIATION
(12.375% SR. NOTES DUE 2006)
WACHOVIA BANK, NATIONAL ASSOCIATION
(12.5% SR. NOTES DUE 2007)
WACHOVIA BANK, NATIONAL ASSOCIATION
(13.5% SR. NOTES DUE 2007)
WACHOVIA BANK, NATIONAL ASSOCIATION
(9.625% SR. NOTES DUE 2005)
WACHOVIA BANK, NATIONAL ASSOCIATION
(9.75% SR. NOTES DUE 2006)
WEBCLICK CONCEPTS, INC.
WEST VIRGINIA STATE TAX DEPARTMENT

MAJOR LENDERS TO THE DEBTORS

1888 FUND LTD
A3 FUNDING LP
ABLECO FINANCE LLC
AMMC CDO I LIMITED
AMMC CDO II LTD
APEX (TRIMARAN) CDO I, LTD
ARCHIMEDES FUNDING III LTD
AVERY POINT CLO LTD
BALLYROCK CDO I LIMITED
BANK OF AMERICA
BANK OF AMERICA DISTRESSED TRADE
BILL & MELINDA GATES FOUNDATION
BINGHAM CDO LP
BLUE SQUARE FUNDING LIMITED SER 3
BRANT POINT CBO 1999-1 LTD
CALIFORNIA ENDOWMENT
CALIFORNIA PUBLIC EMPLOYEES
CANPARTNERS INVESTMENTS IV LLC
CASTLE HILL I - INGOTS LTD
CASTLE HILL II - INGOTS LTD
CENTURION CDO II LTD
CENTURION CDO VI LTD
CANADIAN IMPERIAL BANK OF COMMERCE
COHANZICK CREDIT OPPORTUNITIES FUND, LTD.
COHANZICK HIGH YIELD PARTNERS, LP
CREDIT OPPORTUNITIES FUNDING INC
DAIMLER CHRYSLER CORPORATION MASTER
DELTA MASTER TRUST
DEBT STRATEGIES FUND INC.
DEUTSCHE BANK TRUST CO AMERICAS
ELF FUNDING TRUST I
EMERALD ORCHARD LIMITED
ENDURANCE CLO I LTD

FERNWOOD ASSOCIATES
FERNWOOD RESTRUCTURING
FIDELITY ADVISOR SERIES II
FIR TREE RECOVERY MASTER FUND LP
FIR TREE VALUE PARTNERS LDC
FRANKLIN CLO II, LIMITED
FRANKLIN FLOATING RATE TRUST
FRANKLIN FLOATING RATE DAILY ACCESS
FRANKLIN FLOATING RATE MASTER
GABRIEL CAPITAL, L.P.
GENERAL BOARD OF PENSION AND HEALTH
GENERAL MOTORS INVESTMENT
GLENEAGLES TRADING LLC
GMAC INVESTMENT FUNDS
GREAT POINT CLO 1999-1 LTD
HALCYON FUND
HARBOUR TOWN FUNDING LLC
HIGHLAND LEGACY LIMITED
HIGHLAND LOAN FUNDING V LTD
HIGHLAND OFFSHORE PARTNERS LP
IBM RETIREMENT PLAN
ING PRIME RATE TRUST
ING SENIOR INCOME FUND
INNER HARBOR CBO 2001-1 LTD
INTERNATIONAL PAPER RETIREMENT PLAN
IOWA PUBLIC EMPLOYEES RETIREMENT
J PAUL GETTY TRUST
KZH CYPRESS TREE-1 LLC
KZH STERLING LLC
LONG LANE MASTER TRUST IV
LONGHORN CDO (CAYMAN) LTD
LONGHORN CDO II LTD
MAGMA CDO LTD
MASTER SENIOR FLOATING RATE TRUST
MERRILL LYNCH GLOBAL INVESTMENT SERIES
MERRILL LYNCH PRIME RATE PORTFOLIO
MICROSOFT CORPORATION
ML CBO IV CAYMAN LTD
ML CLO XV PILGRIM AMERICA CAYMAN
ML CLO XX PILGRIM AMERICA CAYMAN
OCM HIGH YIELD FUND II LP
OCM HIGH YIELD LIMITED PARTNERSHIP
OCM HIGH YIELD TRUST
ORIX FINANCE CORP I
PACIFIC GAS AND ELECTRIC COMPANY
PAM CAPITAL FUNDING LP
PAMCO CAYMAN LTD
PILGRIM AMERICA HIGH INCOME INVESTMENT
PILGRIM CLO 1999-1 LTD
QWEST PENSION TRUST
RACE POINT CLO LIMITED
RACE POINT II CLO LIMITED
RESTORATION FUNDING CLO LTD
SAB CAPITAL PARTNERS II
SAB CAPITAL PARTNERS, LP
SAB OVERSEAS FUND

SAN DIEGO COUNTY EMPLOYEES
SANKATY HIGH YIELD PARTNERS III LP
SAWGRASS TRADING LLC
SEA PINES FUNDING LLC
SENIOR HIGH INCOME PORTFOLIO
SEQUILS CENTURION V, LTD.
SEQUILS PILGRIM I LTD
SEQUILS-ING I (HBDGM) LTD
STANFIELD ARBITRAGE CDO, LTD.
STANFIELD CLO LTD
STANFIELD QUATTRO CLO LTD
STANFIELD/RMF TRANSATLANTIC CDO LTD
STATE TEACHERS RETIREMENT SYSTEM
STELLAR FUNDING LTD
SUNAMERICA LIFE INSURANCE COMPANY
SUNAMERICA SENIOR FLOATING RATE
THE PRESIDENT & FELLOWS OF HARVARD
COLLEGE
T ROWE PRICE HIGH YIELD FUND INC
T ROWE PRICE INSTITUTIONAL HIGH
TORONTO DOMINION (NEW YORK), INC.
TRIPAR PARTNERSHIP
TRS CALLISTO LLC
TRS ELARA LLC
UBS AG, STAMFORD BRANCH
VULCAN VENTURES INC
WELLS CAPITAL MANAGEMENT
WELLS FARGO BANK NA
WHIPPOORWILL DISTRESSED OPPORTUNITY
FUND, L.P.
WILMINGTON TRUST COMPANY
WINDSOR LOAN FUNDING LIMITED

**PARTIES TO SIGNIFICANT LITIGATION
WITH THE DEBTORS**

ANTERA BROADBAND, INC.
ASSOULIN, MICHAEL D/B/A DISH AMERICA
CABLE AMERICA, INC. D/B/A SATELLITE
AMERICA, INC.
DIRECTV
ERVING FOODS
FOX ENTERTAINMENT GROUP, INC. (PARENT
TO DIRECTV)
GALAXY AMERICAN COMMUNICATIONS
GALAXY TELECOM, L.P.
GENSSER PELLECCER D/B/A SATELLITE
CONCEPTS
HESTER, FELICIA
HUGHES ELECTRONICS CORPORATION
(PARENT TO DIRECTV)
JONES, OLA
MIDAMERICAN CABLE SYSTEMS, L.P.
MILLER, DAVID
MORRIS, GREGORY
NEW PATH COMMUNICATIONS, L.C.

NEWS CORPORATION, LTD. (PARENT TO
DIRECTV)
OMEGA SATELLITE
PARACOMM, INC.
R/COM, L.C.
RAMSEY, JATARQUA
RUSSELL, ROBERT
TELEPARTNERS, L.L.C.
WESTCOM, L.C.

**MAJOR INSURANCE CARRIERS,
REINSURANCE CARRIERS, AGENTS AND
BROKERS**

NATIONAL CASUALTY COMPANY
XL SPECIALTY INSURANCE CO.
HOUSTON CASUALTY
SCOTTSDALE INSURANCE CO.
HARTFORD FIRE INS. CO.
CHUBB GROUP

INDENTURE TRUSTEES

J.P. MORGAN TRUST COMPANY, N.A.
FIRST UNION NATIONAL BANK
WACHOVIA BANK, NA

**EQUITY HOLDERS HOLDING MORE THAN
5% OF THE EQUITY IN ANY ONE OF THE
DEBTORS**

ARGOS SUPPORT SERVICES COMPANY
BRIDE COMMUNICATIONS, INC.
DTS MANAGEMENT (SOLE MEMBER)
GOLDEN SKY HOLDINGS, INC.
GOLDEN SKY SYSTEMS, INC.
GOLDEN SKY SYSTEMS, INC. (GENERAL
PARTNER)
LEC DEVELOPMENT, INC. (GENERAL
PARTNER)
PEGASUS BROADCAST TELEVISION, INC.
(GENERAL PARTNER)
PEGASUS BROADCAST TELEVISION, INC.
PEGASUS COMMUNICATIONS CORPORATION
PEGASUS DEVELOPMENT CORPORATION
PEGASUS DEVELOPMENT CORPORATION
PEGASUS MEDIA & COMMUNICATIONS, INC.
PEGASUS SATELLITE COMMUNICATIONS,
INC.
PEGASUS SATELLITE TELEVISION, INC.
PEGASUS SATELLITE TELEVISION, INC.
(SOLE MEMBER)
PST HOLDINGS, INC.

**ADDITIONAL EQUITY HOLDERS IN
PEGASUS SATELLITE COMMUNICATIONS,
INC.**

JPMORGAN CHASE BANK

AMERICAN EXPRESS TRUST COMPANY
BEAR, STEARNS SECURITIES, CORP.
CITIBANK, N.A.
FLEET NATIONAL BANK
J.J.B HILLIARD, W.L. LYONS, INC.
LEHMAN BROTHERS, INC.
MORGAN STANLEY & CO. INCORPORATED
PNC BANK, NATIONAL ASSOCIATION
STATE STREET BANK AND TRUST COMPANY
WACHOVIA CAPITAL MARKETS, LLC

**EQUITY HOLDERS HOLDING MORE THAN
5% OF THE EQUITY IN PEGASUS**

COMMUNICATIONS CORPORATION

ALTA COMMUNICATIONS VI, L.P
AVENUE SPECIAL SITUATIONS FUND II, LP
DBS INVESTORS, LLC
FMR CORP.
JOHN HANCOCK FINANCIAL SERVICES, INC.
PAR CAPITAL MANAGEMENT, INC.
FARLEY, STEPHEN L.
PERRY CORP.
PENINSULA CAPITAL ADVISORS.

**DIRECTORS AND OFFICERS OF THE FILING
ENTITIES**

BLANK, SCOTT A.
CARPENTER, LEE M.
CRATE, CHERYL
DIDIO, JOHN
DORRAN, WILLIAM
FINCK, DOUGLAS B.
HANE, JOHN
HEISLER, KAREN M.
JORDAN, MICHAEL B.
LINDGREN, RORY J.
LODGE, TED S.
PAGON, MARSHALL W.
PARIS, JACK
POOLER, JOSEPH W., JR.
ROLFE, DENISE
VERLIN, HOWARD E.
YANNUZZI, MICHAEL

OTHER RETAINED PROFESSIONALS

ARNOLD & PORTER
BALCH & BINGHAM LLP
CAPELL & HOWARD, P.C.
CAPITAL MANAGEMENT ASSOCIATES, INC.
DRINKER BIDDLE & REATH LLP
FLEISHMAN & WALSH
FTI CONSULTING, INC.
HERBEIN & COMPANY, INC.
HEWITT ASSOCIATES
HUNTER, MACLEAN, EXLEY & DUNN

KEKST & COMPANY, INC.
KING & SPAULDING LLP
LEWIS, FISHER, HENDERSON, CLAXTON &
MULROY
LYNN, TILLOTSON & PINKER, LLP
MARTINEZ, ODELL & CALABRIA
MILLER BUCKFIRE LEWIS YING & CO., LLC
POLSIANELLI, SHALTON & WELTE
PRICEWATERHOUSECOOPERS
RICHARDS, LAYTON & FINGER
SEYFARTH SHAW LLP
SHAW PITTMAN

SIGNIFICANT VENDORS TO THE DEBTORS

ALLIANCE DATA SYSTEMS
BUDD BROADCASTING
CARSEY-WERNER DISTRIBUTION
COLUMBIA (CHICAGO)
KB PRIME MEDIA LLC
KING WORLD PRODUCTIONS
METRON NORTH AMERICA
NEW YORK TIMES WNEP-TV
NIELSON MEDIA RESEARCH
PARAMOUNT DOMESTIC T.V.
PERFECT 10 SATELLITE DISTRIBUTING
COMPANY
PETRY TELEVISION
RF MEDIA ASSOCIATES
SPECTRASITE BROADCAST GROUP
TWENTIETH CENTURY FOX
VAC SERVICE CORP.
WARNER BROTHERS INC.
WCSH, PORTLAND ME

EXHIBIT B

Members of the Committee and Proposed Professionals

Wachovia Bank, as Trustee
JP Morgan Bank, as Trustee
HSBC Bank USA, as Successor Indenture Trustee
LC Capital Master Fund
D.E. Shaw Laminar Portfolios, LLC
Singer Children Management Trust and Affiliates
Silver Point Capital

Pierce Atwood
Greenhill & Co., LLC
Capital Technology Advisors, LLC

Other Parties

Sidley Austin Brown & Wood LLP
Bernstein, Shur, Sawyer & Nelson
Trumbull Group, LLC
Miller Buckfire Lewis Ying & Co., LLC
Kekst and Company