

EXHIBIT A

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PSC SUBS ESTIMATED STATE TAX OBLIGATIONS FOR 2004

Taxing Authority	Legal Entity	Tax Type	Estimated 2004 Tax Liability	2004 Estimated Tax Payments and PY Overpmt	Payments Made With 9/15 Filed Tax Returns	Estimated 2004 Tax Payments Due Post 9/15 Returns	Estimated 2004 Combined Payments With Returns
Alabama	PST	Income	\$ 54,202.00		\$ 54,202.00	\$ -	
Alabama	PST	PSE	\$ 15,010.00	\$ 15,010.00	\$ -	\$ -	
Alabama	PBT	Income	\$ -		\$ -	\$ -	
Alabama	PBT	PSE	\$ 110.00	\$ 2,110.00	\$ -	\$ -	
Alabama	GSS	Income	\$ 5,023.00	\$ -	\$ 5,023.00	\$ -	
Alabama	GSS	PSE	\$ 110.00	\$ 15,010.00	\$ -	\$ -	\$ 59,225.00
Arkansas	PST	Income	\$ 12,506.00	\$ 30,000.00	\$ -	\$ -	
Arkansas	PST	Franchise	\$ -	\$ -	\$ -	\$ -	
Arkansas	GSS	Income	\$ 23,474.00	\$ 15,000.00	\$ 8,474.00	\$ -	
Arkansas	GSS	Franchise	\$ -	\$ -	\$ -	\$ -	\$ 8,474.00
California	PST & Subsidiaries	Combined	\$ 185,437.00	\$ 55,000.00	\$ -	\$ 130,437.00	\$ 130,437.00
Colorado	PSC & Subsidiaries	Combined	\$ -	\$ -	\$ -	\$ -	
Connecticut	PST	Income & Surtax	\$ 45,454.00	\$ 84,006.00	\$ -	\$ -	
Delaware	PST	Income	\$ -	\$ -	\$ -	\$ -	
Delaware	PSDC	Income	\$ -	\$ -	\$ -	\$ -	
Florida	PST	Income	\$ 85,382.00	\$ 93,000.00	\$ -	\$ -	
Florida	PBT	Income	\$ -	\$ -	\$ -	\$ -	
Florida	GSS	Income	\$ 4,145.00	\$ 102,050.00	\$ -	\$ -	
Florida	Telecast of Florida	Income	\$ -	\$ -	\$ -	\$ -	
Florida	Argos	Income	\$ -	\$ -	\$ -	\$ -	
Georgia	PST	Income	\$ -	\$ -	\$ -	\$ -	
Georgia	PST	Net worth	\$ 10.00	\$ 10.00	\$ -	\$ -	
Georgia	PBT	Income	\$ 10.00	\$ 10.00	\$ -	\$ -	
Georgia	PBT	Net worth	\$ -	\$ -	\$ -	\$ -	
Georgia	GSS	Income	\$ 10.00	\$ -	\$ 10.00	\$ -	
Georgia	GSS	Net worth	\$ -	\$ -	\$ -	\$ -	\$ 10.00
Indiana	PST	Income	\$ 405,267.00	\$ -	\$ -	\$ 405,267.00	\$ 405,267.00
Idaho	PST & Subsidiaries	Income COMBINED	\$ 280.00	\$ 60.00	\$ -	\$ 220.00	\$ 220.00
Iowa	GSS		\$ 7,334.00	\$ -	\$ -	\$ 7,334.00	\$ 7,334.00
Illinois	PST of Illinois	Income	\$ 827,000.00	\$ 692,000.00	\$ -	\$ 135,000.00	\$ 135,000.00
Kansas	PSC & Subsidiaries	Income COMBINED	\$ -	\$ -	\$ -	\$ -	
Kentucky	PST	Income	\$ -	\$ -	\$ -	\$ -	
Kentucky	PST	License	\$ 137,862.00	\$ 159,690.00	\$ -	\$ -	
Maine	Portland Broadcast, Inc. & Subsidiaries	Income COMBINED	\$ 56,000.00	\$ 56,000.00	\$ -	\$ -	
Maryland	PST	Income	\$ -	\$ 500.00	\$ -	\$ -	
Massachusetts	PST	Income	\$ 3,753,814.00	\$ 1,422,814.00	\$ 2,331,000.00	\$ -	\$ 2,331,000.00
Michigan	PST	SBT	\$ -	\$ 208,025.00	\$ -	\$ -	
Michigan	GSS	SBT	\$ 107,914.00	\$ 120,383.00	\$ -	\$ -	
Michigan	Carr Rural TV	SBT	\$ -	\$ 45,300.00	\$ -	\$ -	
Minnesota	PST & Subsidiaries	Income COMBINED	\$ 2,757.00	\$ 5,250.00	\$ -	\$ -	
Mississippi	PST & Subsidiaries	Income COMBINED	\$ -	\$ -	\$ -	\$ -	
Mississippi	PST	Franchise	\$ 44,863.00	\$ 18,937.00	\$ 25,926.00	\$ -	
Mississippi	PBT	Franchise	\$ 25.00	\$ -	\$ 25.00	\$ -	
Mississippi	PCMC	Franchise	\$ 25.00	\$ 25.00	\$ -	\$ -	\$ 25,951.00
Missouri	PST	Income	\$ -	\$ 2,331.00	\$ -	\$ -	
Missouri	PST	Franchise	\$ -	\$ -	\$ -	\$ -	
Missouri	GSS	Income	\$ 2,357.00	\$ -	\$ -	\$ 2,357.00	
Missouri	GSS	Franchise	\$ -	\$ -	\$ -	\$ -	\$ 2,357.00
Montana	PSC & Subsidiaries	Income COMBINED	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 100.00
Nebraska	PSC & Subsidiaries	Income COMBINED	\$ -	\$ -	\$ -	\$ -	

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New Mexico	PST	Franchise	\$ 115,215.00	\$ 99,430.00	\$ 15,785.00	\$ -	\$ 15,785.00
New York	PST	Income	\$ 63,834.00	\$ 81,125.00		\$ -	
North Carolina	GSS	Income & Franchise	\$ 4,800.00	\$ -		\$ 4,800.00	
North Carolina	Primewatch, Inc.	Income & Franchise	\$ 71,000.00	\$ 1,400.00		\$ 69,600.00	\$ 74,400.00
North Dakota	PSC & Subsidiaries	Income COMBINED	\$ -	\$ -	\$ -	\$ -	
Ohio	PST & Subsidiaries	Franchise	\$ 382,331.00	\$ 452,445.00		\$ -	
Oklahoma	PST	Income	\$ -	\$ 20,000.00	\$ -	\$ -	
Oklahoma	PST	Franchise	\$ 110.00	\$ -	\$ 110.00	\$ -	
Oklahoma	GSS	Income	\$ -	\$ -	\$ -	\$ -	
Oklahoma	GSS	Franchise	\$ 110.00	\$ -	\$ 110.00	\$ -	\$ 220.00
Oregon	PSC & Subsidiaries	Combined	\$ -	\$ -	\$ -	\$ -	
Pennsylvania	PBT	Income & Franchise	\$ -	\$ 300.00		\$ -	
Pennsylvania	PCMC	Income & Franchise	\$ -	\$ -		\$ -	
Pennsylvania	Pegasus Travel, Inc.	Income & Franchise	\$ -	\$ -		\$ -	
South Carolina	PST	Franchise	\$ 25.00	\$ 25.00	\$ -	\$ -	
Tennessee	PBT	Income	\$ -	\$ 8,831.00		\$ -	
Tennessee	PBT	Franchise	\$ 13,233.00	\$ 11,303.00		\$ 1,930.00	
Tennessee	GSS	Income	\$ 101,412.00	\$ 166,593.00		\$ -	
Tennessee	GSS	Franchise	\$ 100.00	\$ 100.00		\$ -	\$ 1,930.00
Texas	PST	Franchise	\$ 296,621.00	\$ -		\$ 296,621.00	
Texas	GSS	Franchise	\$ 796,761.00	\$ -		\$ 796,761.00	
Texas	Argos	Franchise	\$ -	\$ -		\$ -	
Texas	DBS Tele-Ventures, Inc.	Franchise	\$ -	\$ -		\$ -	\$ 1,093,382.00
Utah	PSC & Subsidiaries	Income COMBINED	\$ 300.00	\$ -		\$ 300.00	\$ 300.00
Vermont	PST	Income	\$ 250.00	\$ 16,252.00	\$ -	\$ -	
Virginia	PST		\$ 760.00	\$ 3,000.00		\$ -	
West Virginia	PST	Income/Franchise Combi	\$ 50.00	\$ 1,920.00	\$ -	\$ -	
Wisconsin	PST	Income	\$ 6,440.00	\$ 5,900.00		\$ 540.00	
Wisconsin	GSS	Income	\$ 25.00	\$ 25.00		\$ -	\$ 540.00
Wyoming	GSS	Annual Report				\$ -	
TOTAL			\$ 7,629,858.00	\$ 4,011,170.00	\$ 2,440,665.00	\$ 1,851,267.00	\$ 4,291,932.00

Abbreviations:

GSS - Golden Sky Systems, Inc.
PBT - Pegasus Broadcast Television, Inc.
PSC - Pegasus Satellite Communications, Inc.
PST - Pegasus Satellite Televisions, Inc.
PCMC - Pegasus Communications Management Corporation
Argos - Argos Support Services Company
PST of Illinois - Pegasus Satellite Television of Illinois, Inc
PSCD - Pegasus Satellite Development Corporation

Subsidiaries includes some or all of the following: WGFL License Corporation, WGFL Corporation, Pegasus Media & Communications Inc., Pegasus Broadcast Television, Inc., BT Satellite, Inc., Bride Communications, Inc., HMW, Inc., Portland Broadcasting, Inc., Telecast of Florida, WILF, Inc., WOLF License Corporation, WTLH Corporation, Pegasus Broadcast Towers, Inc., WDSI License Corporation, PST Holdings, Inc., Pegasus Satellite Television, Inc., Pegasus Satellite Television of Illinois, Inc., Carr Rural TV, Inc., Golden Sky Holdings, Inc., Golden Sky DBS, Inc., Golden Sky Systems, Inc., Argos Support Services, DBS Tele-Ventures, Inc., Henry County MRTV, Inc., Primewatch, Inc., Pegasus Satellite Development Corporation, Pegasus Letter of Credit Subsidiary, DTS Management LLC, Digital Television Services of Indiana, LLC, Pegasus Satellite Finance Corporation 2004-1, Pegasus Travel, Inc., and Pegasus Communications Management Corporation.