

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MAINE

In Re:

PEGASUS SATELLITE TELEVISION,
INC., et al,

Debtors.

Case No. 04-20878 JBH

Chapter 11
Jointly Administered

PROOF OF SERVICE

The undersigned certifies that on September 27, 2005, a copy of State of Michigan, Department of Treasury's Objection to the Liquidating Trustee's Motion for an Order Approving But Not Directing Interim Distribution, Determining Certain Tax Obligations and Establishing Tax Reserves was served upon the following parties either electronically, or by depositing said copies in the U.S. Mail, postage prepaid:

Paul Kizel
Lowenstein Sandler PC
65 Livingston Avenue
Roseland, NJ 07068

John P. McVeigh
Preti, Flaherty, Beliveau, Pachios &
Haley, LLP
One City Center
P.O. Box 9546
Portland, Maine 04112-9546

Dated: September 27, 2005

/s/ Sharon M. Pavlik
Sharon M. Pavlik, Legal Secretary
Michigan Department of Attorney General
Roland Hwang – Assistant Attorney General
P.O. Box 30754
Lansing, MI 48909
Telephone: (517) 373-3203