

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MAINE**

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<b>In re:</b>	:	<b>Chapter 11</b>
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<b>PEGASUS SATELLITE TELEVISION, INC., et al.,</b>	:	<b>Case No. 04-20878</b>
	:	
<b>Debtors.</b>	:	<b>(Jointly Administered)</b>
	:	

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**AGREED UPON MOTION FOR SECOND ENLARGEMENT OF TIME  
TO FILE OBJECTION TO IRS CLAIMS**

With the consent of counsel to the United States Department of the Treasury (the “Department of the Treasury”), Pegasus Satellite Television, Inc. and its subsidiaries and certain of its affiliates, each a Reorganized Debtor herein (collectively, the “Reorganized Debtors”)<sup>1</sup> and the Liquidating Trustee of The PSC Liquidating Trust (the “Liquidating Trustee”), hereby move for a second enlargement of time to object to claim numbers 1050, 1098, and 1099 filed by the Department of the Treasury (collectively, the “IRS Claims”). Pursuant to the Reorganized Debtors’ First Amended Joint Plan of Reorganization, the Claims Objection Deadline is October 2, 2005. Pursuant to a prior order of this Court, the deadline for filing objections to the IRS Claims was extended to November 4, 2005. The parties have now agreed to set January 15, 2006, as the deadline for filing objections to the IRS Claims. In support of the Motion, the Reorganized Debtors and the Liquidating Trustee respectfully represent as follows:

1. On June 2, 2004, the Reorganized Debtors filed petitions for relief under

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<sup>1</sup> The Reorganized Debtors are: Argos Support Services Company, Bride Communications, Inc., B.T. Satellite, Inc., Carr Rural TV, Inc., DBS Tele-Venture, Inc., Digital Television Services of Indiana, LLC, DTS Management, LLC Golden Sky DBS, Inc., Golden Sky Holdings, Inc., Golden Sky Systems, Inc., Henry Country MRTV, Inc., HMW, Inc., Pegasus Broadcast Associates, L.P., Pegasus Broadcast Television, Inc., Pegasus Broadcast Towers, Inc., Pegasus Media & Communications, Inc., Pegasus Satellite Communications, Inc., Pegasus Satellite Television of Illinois, Inc., Pegasus Satellite Television, Inc., Portland Broadcasting, Inc., Primewatch, Inc., PST Holdings, Inc., South Plains DBS, LP., Telecast of Florida, Inc., WDSI License Corp., WILF, Inc., WOLF License Corp., and WTLH License Corp.

chapter 11 of the Bankruptcy Court in the United States Bankruptcy Court for the District of Maine (the “Court”). On June 4, 2004, the Court entered an order directing joint administration of the Reorganized Debtors’ cases for procedural purposes only.

2. On April 15, 2005, the Court entered an order (“Confirmation Order”) confirming the Reorganized Debtors’ First Amended Joint Plan of Reorganization and the Plan became effective on May 5, 2005 (the “Effective Date”). Pursuant to the Plan and Confirmation Order, Ocean Ridge Capital Advisors, LLC was appointed the Liquidating Trustee of The PSC Liquidating Trust established under the Plan.

3. Pursuant to section 1.30 of the Plan, the last day for filing and serving objections to claims other than administrative claims and fee claims is one hundred and fifty (150) days after the Effective Date (the “Claims Objection Deadline”). The current Claims Objection Deadline is October 2, 2005. Section 1.30 of the Plan grants the Bankruptcy Court authority to extend the Claims Objection Deadline.

4. On January 5, 2005, the Department of the Treasury filed a proof of claim against Debtor Pegasus Satellite Television, Inc., that was assigned claim number 1050. On March 9, 2005, the Department of the Treasury filed a proof of claim against Debtor DTS Management, LLC, that was assigned claim number 1098, and a proof of claim against Debtor Golden Sky Systems, Inc., that was assigned claim number 1099. Subsequently, the representatives of the Department of the Treasury and the Liquidating Trust’s professionals have engaged in mutual exchanges of information and sought to informally resolve the IRS claims.

5. On September 29, 2005, the Reorganized Debtors and the Liquidating Trust filed their Seventh Omnibus Objection to and Motion to Disallow or Reclassify Certain Claims Pursuant to 11 U.S.C. § 502(b), Bankruptcy Rules 3001 and 3007, and D.Me.LBR 3007-1 (the “Seventh Objection”) objecting to, among other claims, the IRS Claims.

6. On September 30, 2005, the Reorganized Debtors and the Liquidating Trustee filed an agreed to motion to extend the time to object to the IRS Claims and to withdraw, without prejudice, the Seventh Objection as to the IRS Claims (Docket No. 1734). Pursuant to the order of this Court dated October 18, 2005 (Docket No. 1756), the deadline for objecting to the IRS Claims was extended to November 4, 2005.

7. The Reorganized Debtors and the Liquidating Trustee request, with the consent of the Department of Treasury, that the Court exercise its discretion to further extend the deadline for objecting to the IRS Claims to January 15, 2006, as permitted by the Plan. Counsel to the Reorganized Debtors and the Liquidating Trustee and to the Department of the Treasury require more time to exchange information and potentially resolve objections to the IRS Claims. Therefore, the Reorganized Debtors and the Liquidating Trustee request that the Court grant the requested extension in order to allow negotiations to proceed on a consensual and informal basis. The Reorganized Debtors and the Liquidating Trustee further note that the enlargement requested will not unduly delay the progress of the claims review process or the administration of the Debtors' estates as only a handful of disputed claims remain open.

8. The Reorganized Debtors and the Liquidating Trustee expressly reserve their rights to object to the ultimate allowance of any of the claims filed in these chapter 11 cases including, without limitation, the IRS Claims, on any ground.

WHEREFORE, with the consent of counsel to the United States Department of the Treasury, the Reorganized Debtors and the Liquidating Trustee request that the Court enter an order enlarging the time for filing objections to the IRS Claims to January 15, 2006, and such other, further relief as the Court deems just.

Respectfully submitted,

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-and-

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Liquidating Trustee of The PSC Liquidating  
Trust*

Dated: November 2, 2005

Certificate of Service

Service of the above Agreed-Upon Motion for Enlargement of Time has been made through the Court's ECF system on all those registered to receive ECF service.

date: 11/2/05

/s/John P. McVeigh