

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MAINE**

In re:	:	Chapter 11
	:	
PEGASUS SATELLITE TELEVISION, INC., et al.,¹	:	Case No. 04-20878
	:	
	:	(Jointly Administered)
	:	
Debtors.	:	

ORDER GRANTING LIQUIDATING TRUSTEE’S MOTION FOR AN ORDER APPROVING BUT NOT DIRECTING INTERIM DISTRIBUTION, DETERMINING CERTAIN TAX OBLIGATIONS AND ESTABLISHING CERTAIN TAX RESERVES

Upon the Motion of the Liquidating Trustee For An Order Approving But Not Directing Interim Distribution, Determining Certain Tax Obligations And Establishing Certain Tax Reserves (the “Motion”),² and good and sufficient notice of the Motion having been given and a reasonable opportunity to object to, or be heard regarding, the relief requested in the Motion has been afforded, and all objections to the Motion have been resolved or withdrawn, and no other or further notice of the Motion or of the entry of this Order need to be provided, and an Order Granting in Part and Adjourning in Part Liquidating Trustee’s Motion for an Order Approving But Not Directing Interim Distribution, Determining Certain Tax Obligations and Establishing Certain Tax Reserves having been entered on October 25, 2005 (the “Initial Order”) [Docket # 1765], and an Amended Order Granting in Part and Adjourning In Part Liquidating Trustee’s Motion for an Order Approving But Not Directing Interim Distribution, Determining Certain Tax Obligations and Establishing Certain Tax Reserves (the “Amended Order”) having

¹ 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.

² Unless otherwise defined, capitalized terms used herein shall have the meanings ascribed to them in the Motion.

been entered on November 16, 2005 [Docket # 1787], and good cause having been shown; and upon the entire record herein;

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. The Motion is GRANTED to the extent set forth below.
2. Subject to paragraph 3 below, the Liquidating Trustee be and hereby is authorized, but not directed, to make the Second Distribution in an amount up to \$119 Million to Class 3A Claimants on the terms set forth in the Motion and this Order.
3. The objection to the Motion filed by the United States of America, on behalf of the Department of Treasury, Internal Revenue Service (the "IRS") is withdrawn.
4. Except for the Prepetition IRS Claims, it is hereby determined that the IRS does not have, and shall not have, any claims against the Debtors, the Reorganized Debtors, the Liquidating Trust, and/or the Liquidating Trustee with respect to any tax period through and including tax year 2004.
5. The Existing IRS Reserve shall represent the maximum amount of any allowable claim that the IRS may have against the Debtors, the Reorganized Debtors, the Liquidating Trust, and/or the Liquidating Trustee for any tax period through and including tax year 2004.
6. The Liquidating Trustee shall establish and maintain, subject to further order of the court, or upon the written consent of the IRS, a \$7 Million reserve with respect to any claim, if any, that the IRS may have for taxes incurred and payable by the Debtors or Reorganized Debtors for the tax year 2005.

7. Except as set forth in this order, the IRS shall be forever barred from asserting any claim of any kind against the Debtors, the Reorganized Debtors, the Liquidating Trust, and/or the Liquidating Trustee or receiving any payment from the Debtors' Estates, the Debtors, the Reorganized Debtors, the Liquidating Trust, and/or the Liquidating Trustee with respect to any claims arising from and relating to any tax period through and including tax year 2004.

8. Paragraph 3 of the Initial Order be and hereby is amended to delete the State of Michigan from the term Excluded Taxing Authorities. The Initial Order and Amended Order shall remain in full force and effect except to the extent amended by this order.

9. In addition to the reserves established by this order, The Liquidating Trustee shall maintain (i) the Administrative Claims Reserve, the Existing IRS Reserve, and Disputed Claims Reserve in amounts sufficient to pay all Disputed Claims until such Disputed Claim is resolved, and (ii) the Stipulated Reserves in accordance with the terms of the stipulations establishing the Stipulated Reserves. The Liquidating Trustee may establish such other reserves as it may deem reasonable and appropriate consistent with the terms of the Plan, Confirmation Order and Liquidating Trust Agreement.

10. Nothing herein shall bar the Debtors, the Reorganized Debtors, the Liquidating Trust, and/or the Liquidating Trustee from objecting to any of the Prepetition IRS Claims or Existing State Tax Claims on any available grounds or seeking any refund from the IRS or any State Taxing Authority.

/s/ James B. Haines, Jr.

UNITED STATES BANKRUPTCY JUDGE

Portland, Maine
Dated: November ¹⁸____, 2005

CERTIFICATE OF SERVICE

District/off: 0100-2
Case: 04-20878User: rrowell
Form ID: pdf900Page 1 of 6
Total Served: 156

Date Rcvd: Nov 18, 2005

The following entities were served by first class mail on Nov 20, 2005.

db Pegasus Satellite Television, Inc., 213 Felton Street, Marlborough, MA 01752
 aty +Abid Qureshi, Akin, Gump, Strauss, Hauer & Feld, LLP, 590 Madison Avenue,
 New York, NY 10022-8554
 aty +Akin Gump Strauss Hauer & Feld LLP, c/o Jacob A. Manheimer, Pierce Atwood,
 One Monument Square, Portland, ME 04101-1110
 aty +Alan Eric Gamza, Esq., Moses & Singer LLP, The Chrysler Building, 405 Lexington Avenue,
 New York, NY 10174-0002
 aty +Alexander Simon, Weil, Gotshal & Manges, LLP, 767 Fifth Avenue, New York, NY 10153-0119
 aty +Andrew N. Rosenberg, Paul, Weiss, Rifkind, Wharton & Garrison, 1285 Avenue of the Americas,
 New York, NY 10019-6031
 aty +Barbara Ellis-Munro, Smith, Gambrell & Russell, LLP, 1230 Peachtree Street N.E., Suite 3100,
 Atlanta, GA 30309-3592
 aty Benjamin E. Marcus, Esq., Drummond Woodsum & MacMahon, 245 Commercial Street, P.O. Box 9781,
 Portland, ME 04104-5081
 aty +Brian D. Salwowski, Esq., Attorney General of Indiana, Deputy Attorney General,
 Indiana Government Center South, 302 W. Washington Street, 5th Floor,
 Indianapolis, IN 46204-4701
 aty +Bruce B. Hochman, Esq., Lambert Coffin, 477 Congress St., 14th Floor, P. O. Box 15215,
 Portland, ME 04112-5215
 aty +C. MacNeil Mitchell, Winston & Strawn, LLP, Attn: Denise Cunsolo, Legal Asst.,
 200 Park Avenue, New York, NY 10166-0005
 aty +Daniel H. Golden, Akin, Gump, Strauss Hauer & Feld, LLP, 590 Madison Avenue,
 New York, NY 10022-8554
 aty Daniel M. Glosband, Goodwin Proctor, LLP, Exchange Place, Boston, MA 02109
 aty Daniel R. Felkel, Esq., Troubh Heisler, P.O. Box 9711, Portland, ME 04104-5011
 aty +David H. Botter, Akin, Gump Strauss Hauer & Feld, LLP, 590 Madison Avenue,
 New York, NY 10022-8554
 aty +Debra SuDock, Kelley Drye & Warren LLP, 101 Park Avenue, New York, NY 10178-0062
 aty +Diane Meyers, Paul, Weiss, Rifkind, Wharton & Garrison,, 1285 Avenue of the Americas,
 New York, NY 10019-6031
 aty +Diane W. Sanders, Linebarger, Goggan, Blair & Sampso, LLP, 1949 South I.H. 35 (78741),
 P.O. Box 17428, Austin, TX 78760-7428
 aty +Edward J. Schultz, Jenkins & Jenkins Attorneys, PLLC, 800 South Gay Street, Suite 2121,
 Knoxville, TN 37929-9711
 aty +Edward S. Weisfelner, Brown, Rudnick, Berlack, Israels LLP, 120 West 45th Street,
 New York, NY 10036-4041
 aty +Ellen Moring, Esq., Sidley Austin Brown & Wood LLP, 787 Seventh Avenue,
 New York, NY 10019-6018
 aty +Eric D. Statman, Lovells, 900 Third Avenue, New York, NY 10022-4728
 aty +Eric K. Bradford, Esq., Office of the U.S. Trustee, 10 Causeway Street, Room 1184,
 Boston, MA 02222-1015
 aty +F. Bruce Sleeper, Esq., Jensen, Baird, Gardner & Henry, P.O. Box 4510,
 Portland, ME 04112-4510
 aty Fred W. Bopp, III,, Esq., Perkins, Thompson, Hinckley & Keddy, One Canal Plaza, P O Box 426,
 Portland, ME 04112-0426
 aty Frederick C. Emery, Jr., Esq., Asst U. S. Atty, P.O. Box 9718, Portland, ME 04104-5018
 aty George J. Marcus, Esq., Marcus, Clegg & Mistretta, PA, 100 Middle St., East Tower,
 Portland, ME 04101-4102
 aty +Gerald Huffaker, Huffaker, Green & Huffaker, P.O. Box 419, Tahoka, TX 79373-0419
 aty +Gregg Spath, Property Management Dept., Omnipoint Holdings, Inc., 4 Sylvan Way,
 Parsippany, NJ 07054-3801
 aty +Guy S. Neal, Esq., Sidney Austin Brown & Wood LLP, 1501 K Street, N.W.,
 Washington, DC 20005-1401
 aty Herbert C. Ehrhardt, Lewis, Fisher, Henderson Claxton &, Mulroy, LLP, P.O. Box 22654,
 Jackson, MI 39225-2654
 aty +Holly Gydus Rogers, Esq., ReGen Capital, P.O. Box 626 - Planetarium Station,
 New York, NY 10024-0626
 aty +Jacob A. Manheimer, Esq., Pierce Atwood, One Monument Square, Portland, ME 04101-1110
 aty +Jacob Manheimer, Esq., Pierce Atwood, One Monument Square, Portland, ME 04101-1110
 aty +Jay S. Geller, One Monument Way, Suite 200, Portland, ME 04101-4078
 aty +Jeffrey L. Jonas, Brown Rudnick Berlack Israels LLP, One Financial Center,
 Boston, MA 02111-2621
 aty +Jeffrey Lee Costell, Esq., Costell & Cornelius Law Corporation, 1299 Ocean Avenue, Suite 400,
 Santa Monica, CA 90401-1042
 aty +Jeffrey S. Berlowitz, Phillips, Eisinger, & Brown, PA, 4000 Hollywood Blvd. Suite 265-S,
 Hollywood, FL 33021-6782
 aty Jennifer H. Pincus, Esq., Perkins, Thompson Hinckley & Keddy, PA, P.O. Box 426,
 Portland, ME 04112-0426
 aty +Joan E. Pilver, Esq., Assistant Attorney General, 55 Elm Street, Fifth Floor,
 Hartford, CT 06106-1746
 aty +Joe S. Dusenbury, Jr., Litigation - So. Carolina Dept. Revenue, P.O. Box 25,
 Columbia, SC 29214-0001
 aty +John G. Hutchinson, Sidley, Austin, Brown & Wood, LLP, 787 Seventh Avenue,
 New York, NY 10019-6018
 aty +John L. Graham, King & Spalding, 1185 Avenue of the Americas, New York, NY 10036-2686
 aty John P. Dillman, Linebarger Goggan Blair & Sampson, LLP, P.O. Box 3064,
 Houston, TX 77253-3064
 aty John P. McNicholas, Piper, Rudnick, LLP, 1251 Avenue of the Americas,
 New York, NY 10020-1104
 aty John P. McVeigh, Esq., Preti, Flaherty, Beliveau & Pachios, LLC, One City Center,
 P.O. Box 9546, Portland, ME 04112-9546
 aty +John T. Vian, Smith, Gambrell & Russell, LLP, 1230 Peachtree Street N.E., Suite 3100,
 Atlanta, GA 30309-3592

aty Joshua R. Dow, Esq., Michael J. Pearce & Associates, LLC, Two Monument Square, 9th Floor,
P.O. Box 108, Portland, ME 04112-0108

aty +Karon Y. Wright, Travis County, Texas, P.O. Box 1748, Austin, TX 78767-1748

aty Kenneth E. Aaron, Weir & Partners LLP, 842 Market Street Mall, Suite 1001,
Wilmington, DE 19801

aty +Kevan Lee Rinehart, Perkins Olson, P.A., 30 Milk Street, Portland, ME 04101-5089

aty +Kim Y. Jefferson, Esq., Office of the Attorney General, P.O. Box 20207, 425 5th Avenue North,
Nashville, TN 37247-0001

aty +Larry J. Nyhan, Esq., Sidley Austin Brown & Wood LLP, Bank One Plaza,
10 South Dearborn Street, Chicago, IL 60603-2300

aty Leonard M. Gulino, Esq., Bernstein, Shur, Sawyer & Nelson, P.O. Box 9729,
Portland, ME 04104-5029

aty Lisa A. Chiapetta, Proskauer Rose LLP, 1585 Broadway, New York, NY 10036-8299

aty +Lori E. Chasen, Paul, Weiss, Rifkind, Wharton & Garrison, 1285 Avenue of the Americas,
New York, NY 10019-6031

aty +Lowenstein Sandler PC, 65 Livingston Ave, Roseland, NJ 07068-1791

aty Macken Toussaint, Goodwin, Proctor LLP, Exchange Place, Boston, MA 02109

aty +Mark E. Mazzei, 2000 Corporative Drive, Canonsburg, PA 15317-8564

aty +Mark Somerstein, Kelley Drye & Warren LLP, 101 Park Avenue, New York, NY 10178-0062

aty +Matthew A. Gold, Argo Partners, 12 West 37th Street, 9th Floor, New York, NY 10018-7480

aty +Michael Evan Meyers, Esq., Meyers, Rodbell & Rosenbaum, PA, 6801 Kenilworth Avenue, Suite 400,
Riverdale Park, MD 20737-1331

aty +Michael J. Hynes, Cozen and O'Connor, The Atrium, 1900 Market Street,
Philadelphia, PA 19103-3527

aty +Michael L. Tuchin, Klee, Tuchin, Bogdanoff & Stern, LLP, Fox Plaza,
2121 Avenue of the Stars, 33rd Floor, Los Angeles, CA 90067-5061

aty +Michael Reed, McCreary, Veselka, Bragg, & Allen, PC, P.O. Box 26990, Austin, TX 78755-0990

aty +Michael S. Mitchell, Esq., Michael S. Mitchell, PC, 101 East Park Blvd., Suite #1021,
Plano, TX 75074-5480

aty +Nava Hazan, Esq., Akin Gump Strauss Hauer & Feld LLP, 590 Madison Avenue,
New York, NY 10022-8554

aty +Peter Michael Reed, McCreary, Veselka, Bragg & Allen PC, 5929 Balcones Dr., Ste.200,
Austin, TX 78731-4280

aty +Philip C. Dublin, Akin, Gump, Strauss, Hauer & Feld, LLP, 590 Madison Avenue,
New York, NY 10022-8554

aty +Pierce Atwood, Pierce Atwood, c/o Jacob A. Manheimer, One Monument Square,
Portland, ME 04101-1110

aty +Preti, Flaherty, Beliveau, Pachios & Haley, LLC, One City Center, Portland, ME 04101-4193

aty Randy J. Creswell, Perkins Thompson Hinckley & Keddy, P.A., One Canal Plaza, P.O. Box 426,
Portland, ME 04112-0426

aty +Richard F. Hahn, Debevoise & Plimpton LLP, 919 Third Avenue, New York, NY 10022-3916

aty +Richard F. Hahn, Esq., Debevoise & Plimpton, LLP, 919 Third Avenue, New York, NY 10022-3916

aty +Richard J. O'Brien, Esq., Linnell, Choate & Webber, LLP, 83 Pleasant Street, P.O. Box 190,
Auburn, ME 04210-5937

aty +Richard P. Krasnow, Weil, Gotshal & Mages, LLP, 767 Fifth Avenue, New York, NY 10153-0119

aty +Richard P. Olson, Esq., Perkins Olson, PA, 30 Milk St., P.O. Box 449,
Portland, ME 04112-0449

aty Robert J. Keach, Esq., Bernstein, Shur, Sawyer & Nelson, 100 Middle Street, 6th Floor,
P.O. Box 9729, Portland, ME 04104-5029

aty +Robert S. Brady, The Brandywine Building, 1000 West Street, 17th Floor, P.O. Box 391,
Wilmington, DE 19899-0391

aty +Roland Hwang, Esq., Michigan Department of Attorney General, P.O. Box 30754,
Lansing, MI 48909-8254

aty +Rosetta B. Packer, McCarter & English, LLP, Mellon Bank Center,
1735 Market Street, Suite 700, Philadelphia, PA 19103-7518

aty +Samuel J. Draddy, U.S. Securities and Exchange Commission, Division of Enforcement,
100 F. Street, NE, Washington, DC 20549-2000

aty +Stephen G. Morrell, Esq., Eaton, Peabody, 167 Park Row, P. O. Box 9,
Brunswick, ME 04011-0009

aty +Stephen M. Baldini, Akin, Gump, Strauss, Hauer & Feld, LLP, 590 Madison Avenue,
New York, NY 10022-8554

aty Steven A. Ginther, Esq., Missouri Department of Revenue, P.O. Box 475,
Jefferson City, MO 65105-0475

aty +Timothy H. Norton, Esq., P. O. Box 597 DTS, Portland, ME 04112-0597

aty +Todd C Crosby, Esq., Vinson & Elkins, LLP, 2001 Ross Avenue, 3700 Trammell Crow Center,
Dallas, TX 75201-2965

aty +Wayne M. Smith, 4000 Warner Blvd., Bldg. 156, Room 5158, Burbank, CA 91522-0001

smg Maine Department of Labor, Bureau of Unemployment Compensation, P.O. Box 259,
Augusta, ME 04332-0259

smg +State of Maine, Bureau of Revenue Services, Bankruptcy Unit, P.O. Box 9113,
Augusta, ME 04333-0001

ust +Office of U.S. Trustee, 537 Congress Street, Room 302, Portland, ME 04101-3353

cr +Ad Hoc Committee of PSC Noteholders, c/o Kenneth A. Rosen, Esq., 65 Livingston Ave.,
Roseland, NJ 07068-1725

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,
New York, NY 10167-0094

cr +Argo Partners, 12 West 37th Street, 9th Floor, New York, NY 10018-7480

cr +Audio Video Distributors, Attn: James W. Malleis, 29277 Southfield Road,
Southfield, MI 48076-1922

intp Basil Marceaux, 810 Hyatte Road, Soddy Daisy, TN 37379-4020

cr +Bellsouth Telecommunications, Inc., Attn: Reginald A. Greene, Counsel,
675 W. Peachtree Street, NW, Suite 4300, Atlanta, GA 30375-0001

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,
Plano, TX 75074-5711
cr +County of Kendall, Texas, c/o Michael Reed, PO Box 26990, Austin, TX 78755-0990
cr Daily Insights, Attn: Bill Angelowitz, JAF Box 3127, New York, NY 10116
cr +David R. Miller, P.O.Box 703, Malta, MT 59538-0703
cr +Davidson Kempner Partners, c/o John P. McVeigh, Preti Flaherty LLP, One City Center,
Portland, ME 04101-4193
cr +Douglas County Nevada, Douglas W. Sonnemann, Assessor, P.O.Box 218, Minden, NV 89423-0218
sp +Drinker Biddle & Reath LLP, One Logan Square, 18th & Cherry Streets,
Philadelphia, PA 19103-6933
cr +E.J. LIPPI, Earl J. Lippi, 588 Wyoming Avenue, Wyoming, PA 18644-1807
cr +Entercom Wilkes-Barre Scranton, LLC, c/o Peter G. Cary, Esq., P.O. Box 427,
Portland, ME 04112-0427
cr Felton Street Associates Limited Partnership, Weir & Partners, Lambert Coffin,
P.O. Box 15215, Portland, ME 04112-5215
cr +G.A. Blanco and Sons, Inc., Attn: John M. Huemmel, Route 71, P.O. Box 149,
Gt. Barrington, MA 01230-0149
cr +Gabriel Capital, L.P., 450 Park Ave., Suite 3201, New York, NY 10022-2633
cr Gatelinx Corp., c/o Regan M. Hornney, Brann & Isaacson, 184 Main Street, P.O. Box 3070,
Lewiston, ME 04243-3070
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,
Redwood Shores, CA 94065-5167
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,
15500 East 40th Avenue, Denver, CO 80239-5701
cr +IKON Financial Services, Bankruptcy Administration, IOS Capital LLC, 1738 Bass Road,
P.O. Box 13708, Macon, GA 31208-3708
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,
Buffalo, NY 14202-3207
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, New York, NY 10004-2413
cr +Kendall County, co Michael Reed, P.O. Box 26990, Austin, TX 78755-0990
cr +Madison Capital Management, Attn: Craig Klein, 6143 South Willow Drive, Suite 200,
Greenwood Village, CO 80111-5123
cr +Mississippi State Tax Commission, Attn: Brenda T. Carter, Bkcy. Admi, P.O. Box 23338,
Jackson, MS 39225-3338
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,
17440 North Dallas Parkway, Suite 230, Dallas, TX 75287-7308
cr +Office of State Tax Commissioner, State Capitol - Eighth Floor, 600 Boulevard Avenue,
Bismarck, ND 58505-0660
cr +Official Committee of Unsecured Creditors, Wachovia Bank, N.A., Trustee,
c/o Smith, Gambrell & Russell, LLP, Attn: John T. Vian, Esq.,
1230 Peachtree Street, NE, Suite 3100, Atlanta, GA 30309-3592
cr +Oxford Collection Agency, Inc., Oxford Management Services, Attn: Salvatore Spinelli,
135 Maxess Road, Suite 26, Melville, NY 11747-3801
sp +Pillsbury Winthrop Shaw Pitman LLP, 2300 N St. N.W., Washington, DC 20037-1122
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,
New York, NY 10024-0626
cr +Riverside Claims LLC, Attn: Connie Macewicz, P.O. Box 626 - Planetarium Station,
New York, NY 10024-0626
cr Robert R. Russell, 209 Green Drive, Savannah, GA 31419
cr +Saturn Satellite Systems, Inc., Attn: John W. Markham, LLM., Tax General Counsel,
10900 Plantside Drive #E, Louisville, KY 40299-6112
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,
P.O. Box 20207, Nashville, TN 37202-4015
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,
1515 Broadway - 35th Floor, New York, NY 10036-8901
cr +W. Dale Summerford CFC, Gadsden County Tac Collector, P.O. Box 817, Quincy, FL 32353-0817
cr West Virginia State Tax Department, Special Prcoedures/Bankruptcy Unit, P.O. Box 766,
Charleston, WV 25323-0766
cr +William J. Dorran, c/o Costell & Cornelius Law Corporation, Attn: Mitchell Rishe,
1299 Ocean Avenue Suite 400, Santa Monica, CA 90401-1042
cr +c/o Neil Herskowitz Riverside Contracting LLC, PO Box 626, Planetarium Station,
New York, NY 10024-0626
1158708 +Michigan Department of Treasury, Revenue & Collections Division, P.O. Box 30754,
Lansing, MI 48909-8254
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 on Nov 18, 2005 and receipt of the transmission was confirmed on:

cr E-mail: susanp@taxcollector.com Nov 18 2005 21:31:07 Manatee County Tax Collector,
Attn: Ken Burton, Jr., P.O. Box 25300, Bradenton, FL 34206-5300
cr +E-mail: BANKRUPTCY@MSTC.STATE.MS.US Nov 18 2005 20:32:24 Mississippi State Tax Commission,
Attn" Brenda T. Carter, Bkcy. Admi, P.O. Box 23338, Jackson, MS 39225-3338

TOTAL: 2

***** 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 Springfield, Michigan
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

***** BYPASSED RECIPIENTS (continued) *****

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
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
cr Lewis, Fisher, Henderson, Claxton & Mulroy, LLP
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 South Carolina Dept. of Revenue
cr SpectraSite Communications, Inc.
cr Stockdale ISD
cr Sulphur Springs ISD, Texas
cr Sumter County, South Carolina County Treasurer
cr Suwannee County , Florida

***** BYPASSED RECIPIENTS (continued) *****
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
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
cr* +Michigan Department of Treasury, Revenue & Collections Division, P.O. Box 30754,
Lansing, MI 48909-8254
cr* +Sandell Asset Management Corp., c/o Timothy A. Davidson, Esq., Andrews Kurth, LLP,
600 Travis Suite 4200, Houston, TX 77002-2929

TOTALS: 182, * 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: Nov 20, 2005

Signature:

