



HERBEIN+COMPANY, INC.

CERTIFIED PUBLIC ACCOUNTANTS

Members of PKF North American Network, Pennsylvania Institute of CPAs,
American Institute of Certified Public Accountants Div. of CPA Firms/SEC & Private Practice Sections
www.herbein.com

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MAINE**

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

**STATEMENT OF FEES FOR SERVICES RENDERED AND EXPENSES INCURRED
BY HERBEIN + COMPANY, INC. AS CORPORATE TAXATION ADVISOR TO
PEGASUS SATELLITE TELEVISION, INC. AND CERTAIN
OF ITS SUBSIDIARIES AND AFFILIATES
FOR THE PERIOD BEGINNING JUNE 2, 2004 AND ENDING JUNE 30, 2004**

Herbein + Company, Inc., corporate tax advisor to Pegasus Satellite Television, Inc. and certain of its subsidiaries and affiliates, submits for review its monthly statement (the "Monthly Statement") of fees and out-of-pocket expenses for the period beginning June 2, 2004 and ending June 30, 2004 (the "First Compensation Period"). In support, of the Monthly Statement, Herbein + Company, Inc. states as follows:

1. On June 2, 2004, Pegasus Satellite Communications, Inc. and certain of its affiliates (collectively, the "Debtors")¹ each filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code, (the "Bankruptcy Code") in the Bankruptcy Court for the District of Maine (the "Bankruptcy Court").

¹The 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 County 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., WTLH License Corp.

2. On July 22, 2004, the Bankruptcy Court signed an order (the "Retention Order") authorizing the retention of Herbein + Company, Inc. as corporate taxation advisor to the Debtors on the terms and conditions provided in the Retention Order.

3. On June 24, 2004, the Bankruptcy Court signed an Order under 11 U.S.C. §§ 331 and 105(a) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals (the "Interim Compensation Order"). Pursuant to the Interim Compensation Order, the Bankruptcy Court authorized a 10% fee "holdback" for all professionals of the Debtors' estates that comply with the procedures provided therein.

4. For the First Compensation Period, Herbein + Company, Inc.'s fees for providing professional services to the Debtors totaled \$8,681.40. In connection with services rendered, Herbein + Company, Inc. has recorded actual and necessary out-of-pocket expenses in the amount of \$55.23. There may exist additional out-of-pocket expenses that Herbein + Company, Inc. has incurred but not yet processed due to timing, which expenses will be submitted at a later date. Attached hereto as Exhibit A is a schedule summarizing actual and necessary expenses recorded during the First Compensation Period.

5. A summary of all fees and out-of-pocket expenses applied for in this Monthly Statement is outlined below:

Interim Period	Total Fees	Less Holdback @ 10%	Fees Due	Total Expenses	Amounts Due
June 2 – June 30 2004	\$8,681.40	\$868.14	\$7,813.26	\$55.23	\$7,868.49

6. Attached hereto as Exhibit B is a schedule of the hours billed by each professional at Herbein + Company, Inc., and their respective hourly rates, during the First Compensation Period.

7. Attached hereto as Exhibit C is a copy of the monthly invoice for the compensation period, detailing the activity undertaken by that professional and the supporting time records for each activity.

Herbein + Company, Inc.
401 Oley Street
Reading, PA 19601

BY: Carl D. Herbein
Carl D. Herbein
Managing Partner

Exhibit A
Pegasus Satellite Television, Inc. et. al. (Case No. 04-20878)
Summary of Expenses Incurred by Herbein + Company, Inc.
Period June 2, 2004 through June 30, 2004

Disbursements and other out-of-pocket costs incurred:

Postage		
Pegasus Satellite Communications, Inc.		\$47.91
Telephone		
Pegasus Satellite Communications, Inc.		<u>7.32</u>
	Total	<u>\$55.23</u>

Exhibit B
Pegasus Satellite Television, Inc. et. al. (Case No. 04-20878)
Billing Summary by Employee of Herbein + Company, Inc.
Period June 2, 2004 through June 30, 2004

Pegasus Broadcast TV, Inc.

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J. S.	Partner/Shareholder	.8	\$ 265	\$ 212.00
Flamisch M. A.	Advanced Staff	<u>7.2</u>	87	<u>626.40</u>
		<u>8.0</u>		<u>\$ 838.40</u>

Pegasus Satellite Television, Inc.

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J. S.	Partner/Shareholder	.3	\$ 265	\$ 79.50
Cahill, S. M.	Supervisor	1.0	128	128.00
Stangl, C. M.	Supervisor	.2	128	25.60
Dierolf, T. D.	Senior	<u>.4</u>	77	<u>30.80</u>
		<u>1.9</u>		<u>\$ 263.90</u>

Pegasus Satellite Communications, Inc.

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Howard, K. D.	Partner/Shareholder	0.5	\$ 203	\$ 101.50
Barney, J. S.	Partner/Shareholder	21.6	265	5,724.00
Cahill, S. M.	Supervisor	<u>13.7</u>	128	<u>1,753.60</u>
		<u>35.8</u>		<u>\$ 7,579.10</u>

SUMMARY

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Howard, K. D.	Partner/Shareholder	0.5	203	101.50
Barney, J. S.	Partner/Shareholder	22.7	265	6,015.50
Stangl, C. M.	Supervisor	.2	128	25.60
Cahill, S. M.	Supervisor	14.7	128	1,881.60
Dierolf, T. D.	Senior	0.4	77	30.80
Flamisch, M. A.	Advanced Staff	<u>7.2</u>	87	<u>626.40</u>
		<u>45.7</u>		<u>\$ 8,681.40</u>

Exhibit C
Pegasus Satellite Television, Inc. et. al. (Case No. 04-20878)
Monthly invoice for the compensation period by service area
Period June 2, 2004 through June 30, 2004

Pegasus Broadcast Television, Inc. - Total Fees: \$838.40

Progress billing for preparation of the separate company federal income tax return and preparation of multiple state tax filings.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Barney, J. S.	06/14/2004	.8	
Flamisch, M. A.	06/15/2004	3.0	
Flamisch, M. A.	06/17/2004	<u>4.2</u>	
		8.0	838.40

Pegasus Satellite Television, Inc. - Total Fees: \$263.90

Assistance with business personal property tax filings.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Stangl, C. M.	06/17/2004	.2	
Dierolf, T. D.	06/17/2004	<u>.4</u>	
		.6	56.40

Review and respond to various state tax inquiries.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Barney, J. S.	06/14/2004	.3	
Cahill, S. M.	06/23/2004	<u>1.0</u>	
		1.3	207.50

Pegasus Satellite Communications, Inc. - Total Fees: \$7,579.10

Tax consulting regarding deferred tax issues and research regarding deconsolidation issues.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Barney, J. S.	06/09/2004	1.4	
Barney, J. S.	06/14/2004	1.8	
Howard, K. D.	06/16/2004	.2	
Cahill, S. M.	06/16/2004	1.0	
Cahill, S. M.	06/18/2004	6.2	
Howard, K. D.	06/30/2004	<u>.3</u>	
		10.9	1,871.10

Preparation of information concerning companies owned by debtor.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Barney, J. S.	06/24/2004	1.8	477.00

Analysis and computation of the tax basis of Pegasus Satellite Communications, Inc. stock.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Barney, J. S.	06/24/2004	1.2	
Barney, J. S.	06/25/2004	<u>1.2</u>	
		2.4	636.00

Tax planning regarding the tax implications of a sale of the satellite and broadcast assets versus a sale of Pegasus Satellite Communications, Inc. stock.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Barney, J. S.	06/29/2004	9.4	
Barney, J. S.	06/30/2004	<u>4.8</u>	
		14.2	3,763.00

Research regarding tax attribution reduction by cancellation of indebtedness income.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Cahill, S. M.	06/30/2004	2.5	320.00

Tax file maintenance including update of tax due dates, annual reports and extensions.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Cahill, S. M.	06/16/2004	4.0	512.00

SUMMARY

Pegasus Broadcast TV, Inc.		\$ 838.40
Pegasus Satellite Television, Inc.		263.90
Pegasus Satellite Communication, Inc.		<u>7,579.10</u>
	Total	<u>\$ 8,681.40</u>

Herbein + Company, Inc.

Super WIP

For dates from 6/2/2004 to 6/30/2004

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At
48129	001		Pegasus Broadcast TV, Inc.				Partner: 160	Last Bill	\$2,920.00	On 5/19/2004
			Attn: Carlisle Sewell				Manager: 160	Last Paid	\$2,855.00	On 5/25/2004
			225 City Line Ave., Suite 200				Accountant	YTD Mark Up/Downs		10.11
			Bala Cynwyd				PA 19004	Bill: 003	A/R Total	3,197.35
								610-934-7000		
Production										
Markups/Downs										
Billing										
Payment										
	(A)	6/14/2004	425	Pegasus Corporate Tax Engagement	T	160	Barney, Janice	0.80	212.00	
	(A)	6/15/2004	425	Review file with Matt for tax return preparation	T	314	Flannisch, Matthew	0.70	60.90	
	(A)	6/15/2004	425	Preparation of 2003 corporate tax returns.	T	314	Flannisch, Matthew	2.30	200.10	
	(A)	6/17/2004	425	Preparation of 2003 corporate tax returns	T	314	Flannisch, Matthew	4.20	365.40	
				Preparation of corporate tax returns						
				Total Category: 400						
Current: Hours		0.00	Time						\$838.40	
YTD:		8.00							\$838.40	
Account Aging									\$838.40	
									Client Total	

Herbein + Company, Inc.

Super WIP

For dates from 6/2/2004 to 6/30/2004

Project	Task	Date	Work Code	T EmplID	Name	Invoice #	Hours	Amount	Bill At
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WIP Reconciliation	Opening WIP	214.90	3,904.40	0.00	0.00	623.50	4,742.80		
PTD		0.00	8,632.20	177.29	-6,440.00	10.11	2,363.20	4,742.80	
YTD									

Category Summary Totals		Hours	Amount	Cost	Difference	Ratio	Bill Amt
TAX		8.00	838.40	0.00	838.40	0.00	
****Totals		8.00	\$838.40	\$0.00	\$838.40	0.00	

Employee Summary Totals		Hours	Amount	Cost	Difference	Ratio
Barney, Janice S.		0.80	212.00	0.00	212.00	0.00
Flanitsch, Matthew A.		7.20	626.40	0.00	626.40	0.00
****Totals		8.00	\$838.40	\$0.00	\$838.40	0.00

Herbein + Company, Inc. Super VIP

For dates from 6/2/2004 to 6/30/2004

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At
48243	001		Pegasus Satellite Television, Inc				Partner: 160	Last Bill \$13,610.00	On 5/19/2004	
			Attn: Carlisle Sewell				Manager: 160	Last Paid \$6,925.00	On 5/20/2004	
			225 City Line Ave., Suite 200				Accountant	YTD Mark Up/Downs	18.57	
			Bala Cynwyd				Billers: 003	A/R Total	13,882.20	
			PA 19004							
			610-934-7000							

	08/31/03	09/30/03	10/31/03	11/30/03	12/31/03	01/31/04	02/29/04	03/31/04	04/30/04	05/31/04	06/30/04	07/31/04	Total
Production	13,722	19,658	11,457	4,762	1,616	4,252	3,270	5,819	3,320	1,037	463	849	70,224
Markups/Downs	0	3	0	3	0	13	0	0	0	2	0	0	22
Billing	0	36,100	0	17,755	0	6,925	0	0	0	13,610	0	0	74,390
Payment	0	-36,820	0	0	0	-36,100	0	0	-17,755	-6,925	0	0	-97,600

6/14/2004 425 Pegasus Corporate Tax T 160 Barney, Janice Engagement 0.30 79.50

Tax Notice Indiana - \$48,000 tax payment not credited; resolution and proof of payment

6/17/2004 425 Pegasus Corporate Tax T 318 Stangl, Carla Engagement 0.20 25.60

6/17/2004 425 Pegasus Corporate Tax T 282 Dierolf, Tracy Engagement 0.20 15.40

call from ron & check w/ tracey on last year's ohio PPT return for PST- why were certain townships excluded

6/17/2004 425 Pegasus Corporate Tax T 282 Dierolf, Tracy Engagement 0.20 15.40

6/23/2004 425 Pegasus Corporate Tax T 345 Cahill, Shawn Engagement 1.00 128.00

Respond to 2002 KENTUCKY NOTICE

Total Category: 400

Current: Hours	0.00 Time	Expense	\$0.00	**Client Total**
YTD:	1.90	\$263.90	\$0.00	

Herbein + Company, Inc.

Super WIP

For dates from 6/2/2004 to 6/30/2004

Project	Task	Date	Work Code	T EmpID	Name	Invoice #	Hours	Amount	Bill At
	Account Aging							0.00	263.90
								0.00	0.00
								0.00	0.00
								0.00	\$263.90

WIP Reconciliation	Opening WIP	Time	Expenses	Billings	MarkUp/Dn	Transfers	Closing WIP
PTD	462.90	1,047.80	0.00	0.00	-199.00		1,311.70
YTD	2,739.00	35,213.75	428.78	-38,290.00	18.57	1,201.60	1,311.70

Category Summary Totals	Hours	Amount	Cost	Difference	Ratio	Bill Amt
TAX	1.90	263.90	0.00	263.90	0.00	
****Totals	1.90	\$263.90	\$0.00	\$263.90	0.00	

Employee Summary Totals	Hours	Amount	Cost	Difference	Ratio
Barney, Janice S.	0.30	79.50	0.00	79.50	0.00
Dierolf, Tracy D.	0.40	30.80	0.00	30.80	0.00
Stangl, Carla M.	0.20	25.60	0.00	25.60	0.00
Cahill, Shawn M.	1.00	128.00	0.00	128.00	0.00
****Totals	1.90	\$263.90	\$0.00	\$263.90	0.00

Herbein + Company, Inc.

Super WIP

For dates from 6/2/2004 to 6/30/2004

Project	Task	Date	Work Code	T EmplID	Name	Invoice #	Hours	Amount	Bill At					
48105	001		Pegasus Satellite Communications, Inc.			Partner: 160	Last Bill	\$2,511.00	On 5/31/2004					
			Attn: Carlisle Sewell			Manager: 160	Last Paid	\$20,135.00	On 5/25/2004					
			225 Ctr Line Avenue			Accountant	YTD Mark Up/Downs		3.29					
			Suite 200			Bill#: 003	A/R Total		27,646.31					
			Bala Cymwyd		PA 19004	610-934-7000								
Production		09/30/03							Total					
Markups/Downs		28,503	5,645	31,552	8,730	14,215	15,401	7,847	11,578	3,564	2,514	31,158	4,300	165,007
Billing		-3	0	1	0	-1	2	0	0	0	0	0	0	
Payment		53,200	0	19,750	0	36,565	20,135	0	0	24,721	0	0	0	154,371
		0	0	-7,740	0	-53,200	0	0	-19,750	-56,700	0	0	0	-137,390
		6/9/2004	425		Pegasus Corporate Tax	T 160	Barney, Janice			1.40		371.00		
					Engagement									
		6/14/2004	425		Pegasus Corporate Tax	T 160	Barney, Janice			1.80		477.00		
					Engagement									
		6/16/2004	425		research deconsolidations of bankrupt entities for book but not tax	T 027	Howard, Kevin			0.20		40.60		
					Engagement									
		6/16/2004	425		deferred taxes reorganization	T 345	Cahill, Shawn			4.00		512.00		
					Engagement									
		6/16/2004	425		FILE EXTENSIONS, ESTIMATES, AND ANNUAL REPORT COPIES;	T 345	Cahill, Shawn			1.00		128.00		
					MEET W/ JESSICA REGARDING DUE DATE LIST FOR TAX									
					FILINGS									
		6/16/2004	425		RESEARCH DECONSOLIDATION ISSUES	T 345	Cahill, Shawn			6.20		793.60		
					Engagement									
		6/18/2004	425		RESEARCH DECONSOLIDATION & FAS 109 DISCLOSURES FOR	T 345	Cahill, Shawn							
					BANKRUPTCY									
		6/24/2004	425		RESEARCH DECONSOLIDATION & FAS 109 DISCLOSURES FOR	T 160	Barney, Janice			1.80		477.00		
					Engagement									

Herbein + Company, Inc.
Super WIP
 For dates from 6/2/2004 to 6/30/2004

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At
48105	001		Pegasus Satellite Communications, Inc.				Partner: 160	Last Bill	\$2,511.00	On 5/31/2004
			REQUEST FOR INFORMATION ON COMPANIES OWNED BY DEBTOR IN PRIOR 6 YEARS							
		6/24/2004	425			Barney, Janice		1.20	318.00	
			Pegasus Corporate Tax Engagement	T	160					
		6/25/2004	425			Barney, Janice		1.20	318.00	
			TAX BASIS OF PSC STOCK THROUGH 3/31/04							
			Pegasus Corporate Tax Engagement	T	160					
		6/29/2004	425			Barney, Janice		9.40	2,491.00	
			gather informatin and update tax basis schedule regarding the tax basis PCC has in PSC stock							
			Pegasus Corporate Tax Engagement	T	160					
		6/30/2004	425			Howard, Kevin		0.30	60.90	
			sale of assets versus sale of psc stock							
			Pegasus Corporate Tax Engagement	T	027					
		6/30/2004	425			Barney, Janice		4.80	1,272.00	
			deferred tax discussions with Alex							
			Pegasus Corporate Tax Engagement	T	160					
		6/30/2004	425			Cahill, Shawn		2.50	320.00	
			sale of psc stock versus broadcast and satellite assets; discuss COD income issues with Quigley and Carlisle; review memo with Carlisle; conference call with MWP							
			Pegasus Corporate Tax Engagement	T	345					
		6/12/2004	POS						15.03	
			RESEARCH REDUCTION OF TAX ATTRIBUTES BY DISCHARGE OF INDEBTEDNESS							
			Postage	E	777					
		6/12/2004	POS						15.03	
			Postage	E	777					
		6/12/2004	POS						17.85	
			Postage	E	777					
		6/26/2004	TEL						3.95	
			Telephone	E	777					
		6/26/2004	TEL						3.37	
			Telephone	E	777					
			Total Category: EXP						0.00	\$55.23
			Total Category: 400						35.80	\$7,579.10

Herbein + Company, Inc.
Super WIP
 For dates from 6/2/2004 to 6/30/2004

Project	Task	Date	Work Code	T EmplID	Name	Invoice #	Hours	Amount	Bill At
Current:	Hours	0.00	Time	\$0.00	Expense	\$0.00	**Client Total**	35.80	\$7,634.33
YTD:	35.80			\$7,579.10		\$55.23			
Account Aging				0.00		0.00	7,634.33	0.00	\$7,634.33

150000

WIP Reconciliation	Opening WIP	Time	Expenses	Billings	MarkUp/Dn	Transfers	Closing WIP
PTD	33,656.70	4,326.70	3.95	0.00	0.00	-31.00	37,956.35
YTD	2,619.86	119,039.10	1,368.25	-101,171.00	3.29	16,096.85	37,956.35

Category Summary Totals	Hours	Amount	Cost	Difference	Ratio	Bill Amt
TAX	35.80	7,579.10	0.00	7,579.10	0.00	
EXPENSES	0.00	55.23	55.23	0.00	1.00	
****Totals	35.80	\$7,634.33	\$55.23	\$7,579.10	138.23	

Employee Summary Totals	Hours	Amount	Cost	Difference	Ratio
Howard, Kevin D.	0.50	101.50	0.00	101.50	0.00
Banney, Janice S.	21.60	5,724.00	0.00	5,724.00	0.00
Cahill, Shawn M.	13.70	1,753.60	0.00	1,753.60	0.00
****Totals	35.80	\$7,579.10	\$0.00	\$7,579.10	0.00

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MAINE

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

CERTIFICATE OF SERVICE

I, Sheila R. Dilios, being over the age of eighteen and an employee of Bernstein, Shur, Sawyer & Nelson, hereby certify that on August 26, 2004 I caused the Statement of Fees for Services Rendered and Expenses Incurred by Herbein + Company, Inc., as Corporate Taxation Advisor to Pegasus Satellite Television, Inc. and Certain of its Subsidiaries and Affiliates for Period Beginning June 2, 2004 and Ending June 30, 2004 to be served on the parties listed by verifying that such persons(s) are listed on the Electronic Mail Notice List kept by the Clerk's office and therefore will be served as part of the Electronic Case Filing ("ECF") system pursuant to the Standing Order Regarding Administrative Procedures for Electronically Filed Cases dated August 12, 2002, and entered in the U.S. Bankruptcy Court for the District of Maine.

August 26, 2004

/s/ Sheila R. Dilios
SHEILA R. DILIOS

BERNSTEIN, SHUR, SAWYER & NELSON
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SERVICE VIA “ECF FILING”

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