

**Exhibit A**

**In re Pegasus Satellite Television, Inc., *et al.***

Time Recorded in Connection  
With the Rendition of Services to the Debtors in  
Connection with Regulatory Issues (Matter No. 30030)  
For the Period From July 1, 2004 through July 31, 2004

# SIDLEY AUSTIN BROWN & WOOD LLP

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FEDERAL ID 36-4474078

September 8, 2004

Scott Blank, Esq.  
Pegasus Group  
225 City Line Avenue, Suite 200  
Bala Cynwyd, PA 19004

PLEASE INDICATE INVOICE  
NUMBER ON REMITTANCE  
Invoice Number \*\*\*\*\*  
Client Matter 28491-30030

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For professional services rendered through July 31, 2004 re  
Regulatory:

Fees	\$5,662.50
<b>Total Due This Bill</b>	<b><u>\$5,662.50</u></b>

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Remit Check Payments To:  
Sidley Austin Brown & Wood LLP  
P.O. Box 0642  
Chicago, Illinois 60690

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Remit Wire Payments To:  
Sidley Austin Brown & Wood LLP  
Bank One, NA  
Account Number: 5519624  
ABA Number: 071000013

**\*\* DRAFT BILL \*\***

Invoice Number: \*\*\*\*\*

Pegasus Group

Regulatory

TIME SUMMARY

Name	Hours	Rate	Value
LR Fullerton	.50	\$525.00	\$262.50
TP Van Wazer	10.70	450.00	4,815.00
LJ McCarty	<u>3.00</u>	195.00	<u>585.00</u>
<b>Total Hours and Fees</b>	<b>14.20</b>		<b>\$5,662.50</b>

Invoice Number: \*\*\*\*\*

Pegasus Group

Regulatory

## TIME DETAIL

Date	Name	Narrative	Hours
07/01/04	TP Van Wazer	Telephone call with M. Nachman and then draft and forward e-mail to B. Holland summarizing filing of amendments confirming limited partners issues and notifying FCC about the bankruptcy filing of Pegasus Satellite Communications, Inc. ("PSCI") (.5); draft proposed amendment to application changing assignee (.2); further telephone calls with M. Nachman (.2); revise, edit, finalize application amendment and file same (.3)	1.20
07/02/04	TP Van Wazer	E-mails to J. Hane about new authorization and plans and review and respond to comments and questions re: same	.80
07/07/04	LJ McCarty	Research regarding applications filed by non-debtor (.7); telephone call and e-mails to T. Van Wazer regarding same (.3)	1.00
07/08/04	LJ McCarty	Research regarding Public Notices of interest to station	.30
07/08/04	TP Van Wazer	Review and respond to J. Hane's follow-up questions regarding documents needed relating to DBS authorization	.20
07/12/04	TP Van Wazer	Telephone call with T. Lin of Shaw Pittman re: documents relating to the FCC applications for new authorization (.2); e-mail to/from T. Yancey on timing for production of documents related to the new authorization (.2); follow-up telephone call with L. Fullerton on same (.1)	.50
07/13/04	TP Van Wazer	Review and respond to e-mails regarding timing of Pegasus' internal production of documents relating to new authorization (.1); related follow-up re: internal document production deadlines for Pegasus (.1); review e-mail from Pegasus FCC DBS counsel about applications (.1)	.30
07/14/04	LJ McCarty	Research status of pending assignment of license/permit applications, confirm status of each as pending, and provide T. Van Wazer with file numbers and status for each	.80
07/14/04	TP Van Wazer	Telephone call with M. Nachman regarding response to FCC request on certain issues, request various publicly available documents released by Pegasus describing bankruptcy (.3); e-mails to/from L. McCarty regarding FCC File Numbers for pending applications (.2); draft and forward e-mail to T. Yancey describing in detail the FCC's request and requesting input from bankruptcy counsel regarding same (.5)	1.00

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Pegasus Group

Regulatory

Date	Name	Narrative	Hours
07/15/04	TP Van Wazer	Various e-mails, telephone calls with M. Nachman regarding detail needed in response to FCC's request	.30
07/16/04	LJ McCarty	Research regarding Public Notices of interest to station	.30
07/20/04	LR Fullerton	Talk to A. Tsybine about FCC research	.50
07/21/04	TP Van Wazer	Email T. Yancey on response to FCC staff request (.3); review follow-up e-mail on same from T. Yancey to various company and bankruptcy lawyers (.1); telephone call with M. Nachman regarding response to FCC staff's question and need for documents relating to motion to assume and executory contract and related follow-up confirming authorization of company to retain expert to evaluate motion (.6)	1.00
07/22/04	TP Van Wazer	Various telephone calls with M. Nachman regarding status of bankruptcy lawyer's input on appropriate response to FCC's request for information, need to resolve same and finalize amendment (.4); draft and forward follow-up e-mail on same to T. Yancey (.3); follow-up email to J. Knowles regarding company's retention of expert (.1)	.80
07/23/04	LJ McCarty	Research regarding Public Notices of interest to station	.30
07/25/04	TP Van Wazer	Review e-mails from G. Neal regarding response to FCC's request for information (.2); identifying various questions and related issues re: FCC request (.3); research background on various issues and draft, finalize e-mail responding to questions raised by G. Neal about response to FCC (.5)	1.00
07/27/04	TP Van Wazer	Legal research for use in crafting response to FCC request (.4); draft, revise and circulate text of proposed amendment to pending FCC applications (.6); telephone call with M. Nachman with comments on same (.3); review comments e-mailed by G. Neal on same, incorporate same plus additional edits and finalize same (.5); confer with T. Stringer and arrange to have application amendment filed with FCC (.1); revise, edit draft amendment using identical wording for second application (.2); finalize and arrange to file same (.1)	2.20
07/28/04	TP Van Wazer	Telephone call with B. Kreisman, Chief of the FCC's Video Division, regarding the status of three pending Pegasus applications (.1); draft, verify facts and forward follow-up e-mail to B. Kreisman identifying FCC File Numbers of pending applications as requested (.3)	.40
07/29/04	LJ McCarty	Research regarding Public Notices of interest to station	.30
07/29/04	TP Van Wazer	Various e-mails with M. McClintock and J. Knowles regarding a	1.00

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Regulatory

Date	Name	Narrative	Hours
		Declaration of Professional for broker to assist in supporting motion to consummate assumption of executory contracts (.2); draft and forward to M. McClintock language and other details needed to include broker's name on supplemental list in ordinary course (.2); follow-up e-mail, telephone calls to B. Byrnes (broker) regarding completion needed, timing for same of declaration (.4); telephone call with M. Nachman on above (.2)	
<b>Total Hours</b>			<hr/> <b>14.20</b>

**Exhibit B**

**In re Pegasus Satellite Television, Inc., *et al.***

Time Recorded in Connection  
With the Rendition of Services to the Debtors in  
Connection with Tax Issues (Matter No. 30040)  
For the Period From July 1, 2004 through July 31, 2004

SIDLEY AUSTIN BROWN & WOOD LLP

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FEDERAL ID 36-2158694

September 8, 2004

Scott Blank, Esq.  
Pegasus Group  
225 City Line Avenue, Suite 200  
Bala Cynwyd, PA 19004

PLEASE INDICATE INVOICE  
NUMBER ON REMITTANCE  
Invoice Number \*\*\*\*\*  
Client Matter 28491-30040

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For professional services rendered through July 31, 2004 re Tax  
Issues:

Fees	\$49,470.50
<b>Total Due This Bill</b>	<b><u>\$49,470.50</u></b>

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Account Number: 5519624  
ABA Number: 071000013

**\*\* DRAFT BILL \*\***



Invoice Number: \*\*\*\*\*

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Tax Issues

## TIME SUMMARY

Name	Hours	Rate	Value
TH Yancey	23.60	\$525.00	\$12,390.00
A Ciavarella	45.10	510.00	23,001.00
SJ Heyman	3.90	475.00	1,852.50
L Gibber	30.10	335.00	10,083.50
ME McClintock	1.70	260.00	442.00
BC Martinson	8.30	205.00	1,701.50
<b>Total Hours and Fees</b>	<b>112.70</b>		<b>\$49,470.50</b>

Invoice Number: \*\*\*\*\*  
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Tax Issues

TIME DETAIL

Date	Name	Narrative	Hours
07/01/04	BC Martinson	Research regarding use of NOLs (section 332 issues) (2.0); telephone conference with S. Advani regarding same (.3); telephone conference with T. Yancey regarding same (.2)	2.50
07/01/04	TH Yancey	Telephone conferences with B. Martinson and review e-mail from him on tax issues with respect to subsidiaries	.30
07/02/04	BC Martinson	Telephone conference with T. Yancey regarding tax issues in bankruptcy reorganization	.50
07/02/04	TH Yancey	Telephone conference with B. Martinson on conclusions on net operating losses (.5); review email from B. Martinson regarding same (.2)	.70
07/06/04	BC Martinson	Research regarding use of NOLs (.7); telephone conference with T. Yancey regarding same (.3)	1.00
07/06/04	TH Yancey	Telephone conference with B. Martinson on limitations on use of NOLs (.3); begin draft of tax memo to Pegasus regarding same (2.5)	2.80
07/07/04	BC Martinson	Research regarding use of NOLs (1.3); telephone conference with T. Yancey and client regarding same (1.0)	2.30
07/07/04	TH Yancey	Review term sheet for bankruptcy plan and provide tax comments	1.20
07/07/04	TH Yancey	Telephone conferences and e-mails with B. Martinson and T. Lodge on tax issues in term sheet	2.50
07/08/04	BC Martinson	Research regarding use of NOLs	2.00
07/08/04	TH Yancey	Review application of debt discharge tax treatment	.50
07/09/04	A Ciavarella	Research and consideration of tax issues (2.3); call with Tom Yancey re: same (1.0); meeting with Tom Humphreys re: same (.2)	4.50
07/09/04	TH Yancey	Review rules on tax treatment of NOLs in consolidated groups	1.30
07/09/04	TH Yancey	Telephone conference with A. Ciavarella on application of rules on tax treatment of NOLs to Pegasus reorganization	1.00
07/11/04	A Ciavarella	Conference call with PCC tax counsel and T. Yancey re: tax issues (.8); conference call with T. Yancey and T. Lodge re: same (.2)	1.00
07/11/04	TH Yancey	Prepare for telephone conference with PCC tax counsel	.50
07/11/04	TH Yancey	Follow-up telephone conferences with A. Ciavarella and T.	.20

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Pegasus Group

## Tax Issues

Date	Name	Narrative	Hours
		Lodge	
07/11/04	TH Yancey	Attend telephone conference with PCC tax counsel and A. Ciavarella on tax issues	.80
07/12/04	A Ciavarella	Conference call re: NOLs	1.00
07/12/04	TH Yancey	Attend telephone conference re: net operating losses with Debevoise	1.00
07/13/04	A Ciavarella	Research and consideration of tax issues (2.9); meeting with Tom Yancey re: same (.7); phone call with Debevoise re: same (.4)	4.00
07/13/04	TH Yancey	Attend meeting with A. Ciavarella on tax and restructuring issues	.70
07/14/04	A Ciavarella	Meeting with Tom Yancey regarding tax issues (1.3); research and consideration of tax issues (3.1); meetings with L. Gibber regarding tax issues (.6)	5.00
07/14/04	L Gibber	Office conferences with A Ciavarella regarding tax issues (.6); research regarding same (7.4)	8.00
07/14/04	TH Yancey	Office conference with A. Ciavarella on tax issues	1.30
07/14/04	TH Yancey	Attend meetings and telephone conferences with M. Pagon and other Pegasus executives regarding tax issues in asset sales	1.00
07/14/04	TH Yancey	Review tax rules for certain tax issues	.60
07/15/04	A Ciavarella	Meeting with T. Yancey and L. Gibber regarding NOL issues (1.6); conference call with Debevoise regarding same (1.2); research and consideration of tax issues, notes regarding same (2.6); meeting with L. Gibber regarding same (.6)	6.00
07/15/04	L Gibber	Research regarding tax issues (1.1); office conference with A Ciavarella and T Yancey regarding same (1.6); conference call with Debovoise and Pegasus regarding tax issues (1.2); office conference with A Ciavarella regarding other tax issues and research regarding same (.6)	4.50
07/15/04	TH Yancey	Review tax issues	.50
07/15/04	TH Yancey	Attend office conferences with A. Ciavarella and L. Gibber and telephone conference with Debevoise lawyers on availability of net operating losses	2.80
07/15/04	TH Yancey	Review tax information for PSC and affiliates	1.20
07/16/04	A Ciavarella	Research and consideration of tax issues (2.2); meetings with Louis Gibber (.6) and email Tom Yancey (.3) regarding same; initial review of section 382 analysis prepared by Debevoise (1.4)	4.50

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## Tax Issues

Date	Name	Narrative	Hours
07/16/04	L Gibber	Research regarding tax issues (5.6); office conferences with A Ciavarella regarding same (.6); preparing summary of same (2.8)	9.00
07/19/04	L Gibber	Reviewing asset purchase agreement and making comments thereto (.6); office conference with A Ciavarella regarding same (.2)	.80
07/20/04	A Ciavarella	Phone calls regarding open tax issues (.5); meeting with L. Gibber regarding same (.3)	.80
07/20/04	L Gibber	Office conference with A Ciavarella regarding outstanding tax issues	.30
07/21/04	A Ciavarella	Research and consideration of tax issues (1.2); review Debevoise spreadsheets re: change in ownership (.6); meetings with Louis Gibber re: same (.6); preparation for and participation in conference call re: same (1.6)	4.00
07/21/04	L Gibber	Conference call regarding outstanding tax issues (1.4) and office conferences with A Ciavarella regarding same (.6)	2.00
07/21/04	SJ Heyman	T/c's w/T. Yancey and e-mails & memoranda to T. Yancey re: sales tax issues (.9); t/c w/client re: same (1.4)	2.30
07/21/04	ME McClintock	Prepare chart regarding Pegasus tax claims to date for J. Knowles (1.6); e-mail with J. Knowles regarding same (.1)	1.70
07/21/04	TH Yancey	Review state transfer tax issues for asset sales (.4); telephone conferences and e-mails with S. Heyman, S. Blank and G. Neal re: state transfer tax issues for asset sales (.7)	1.10
07/22/04	A Ciavarella	Research and review spreadsheets re: NOL (1.0); meetings with L. Gibber re: same (.8); conference call with Debevoise re: open tax issues (.6); email correspondence re: same (.4)	2.80
07/22/04	L Gibber	Reviewing basis and NOL charts sent by Pegasus (3.2); office conferences with A Ciavarella regarding tax issues (.8); telephone conference with Debevoise regarding tax issues (.6); email T Yancey regarding same (.4)	5.00
07/22/04	TH Yancey	Review projected gain spreadsheet	.20
07/23/04	A Ciavarella	Meeting with Tom Yancey (.2) and email Louis Gibber (.3) re: tax issues; review same (.5)	1.00
07/23/04	SJ Heyman	T/c's w/T. Yancey and G. Neal re: state sales tax issues	1.00
07/23/04	TH Yancey	Telephone conferences and emails with S. Heyman and G. Neal regarding transfer taxes applicable to equipment sales to DirecTV	1.20

Invoice Number: \*\*\*\*\*

Pegasus Group

## Tax Issues

Date	Name	Narrative	Hours
07/23/04	TH Yancey	Office conference with A. Ciavarella regarding tax sales price allocation procedures for asset sales	.20
07/26/04	A Ciavarella	Phone calls, research and consideration of tax issues, and email regarding same	3.00
07/27/04	A Ciavarella	Research regarding backup withholding and other tax issues (1.6); review/consider email exchange regarding ownership change (.6); email and phone calls re: same (.8)	3.00
07/27/04	SJ Heyman	T/c w/T. Yancey re: sales tax issues	.30
07/28/04	A Ciavarella	Research and consideration of tax issues (1.6); review stock ownership spreadsheets prepared by Debevoise (.8); phone calls re: tax issues (.6); meeting with L. Gibber re: same (.5)	3.50
07/28/04	L Gibber	Office conference with A Ciavarella regarding ongoing tax issues	.50
07/28/04	SJ Heyman	T/c w/T. Yancey re: sales tax provisions in contract	.30
07/29/04	A Ciavarella	Review revised section 382 ownership change spreadsheets prepared by Debevoise and memo setting forth assumptions and procedures relating to same	1.00
<b>Total Hours</b>			<b>112.70</b>

**Exhibit C**

**In re Pegasus Satellite Television, Inc., *et al.***

Time Recorded in Connection  
With the Rendition of Services to the Debtors in  
Connection with Litigated Issues (Matter No. 30050)  
For the Period From July 1, 2004 through July 31, 2004

SIDLEY AUSTIN BROWN & WOOD LLP

BEIJING  
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FOUNDED 1866

FEDERAL ID 36-2158694

September 8, 2004

Scott Blank, Esq.  
Pegasus Group  
225 City Line Avenue, Suite 200  
Bala Cynwyd, PA 19004

PLEASE INDICATE INVOICE  
NUMBER ON REMITTANCE  
Invoice Number \*\*\*\*\*  
Client Matter 28491-30050

For professional services rendered through July 31, 2004 re  
Litigated Issues:

Fees	\$23,187.50
<b>Total Due This Bill</b>	<b><u>\$23,187.50</u></b>

Remit Check Payments To:  
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P.O. Box 0642  
Chicago, Illinois 60690

Remit Wire Payments To:  
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Bank One, NA  
Account Number: 5519624  
ABA Number: 071000013

**\*\* DRAFT BILL \*\***

Invoice Number: \*\*\*\*\*

Pegasus Group

Litigated Issues

## TIME SUMMARY

Name	Hours	Rate	Value
JM Harris	.90	\$550.00	\$495.00
TP Van Wazer	1.20	450.00	540.00
AP Lally	10.40	365.00	3,796.00
ER Cooper	.90	345.00	310.50
CH Chang	75.00	210.00	15,750.00
SB Cordero	4.00	160.00	640.00
TH McCarten	<u>14.40</u>	115.00	<u>1,656.00</u>
<b>Total Hours and Fees</b>	<b>106.80</b>		<b>\$23,187.50</b>



Invoice Number: \*\*\*\*\*  
Pegasus Group

## Litigated Issues

## TIME DETAIL

Date	Name	Narrative	Hours
07/01/04	AP Lally	Review comments to Notice to be filed	.10
07/02/04	AP Lally	Review, revise, finalize, file and serve Notice of Issues on Appeal and Notice Designating Transcripts on appeal	.80
07/06/04	CH Chang	Legal research re: standards of review for appeals brief	2.00
07/06/04	CH Chang	O/c with J. Harris, E. Cooper, and A. Lally re: issues to be addressed on appeal, and appropriate standards of review	1.00
07/06/04	ER Cooper	Meet with J. Harris, A. Lally and C. Chang re strategy for Seamless case appeal	.90
07/06/04	AP Lally	Follow-up with counsel re: upcoming deadline to file and serve Designation of Transcripts (.1); provide requested information for fee application (.1); office conference with J. Harris, E. Cooper, C. Chang re: strategy for appellate brief (1.0); review InfoEdge document and follow-up with S. Cordero re: same (.1)	1.30
07/07/04	CH Chang	Draft memorandum re: standards of review for expert witness	.40
07/07/04	CH Chang	Legal research re: standards of review relating to various issues	2.70
07/08/04	CH Chang	Draft memorandum re: standards of review relating to various issues	2.80
07/09/04	CH Chang	Draft and revise section of memorandum re: standards of review for various issues	2.80
07/09/04	AP Lally	Return telephone call to B. Wahlquist, counsel for DIRECTV, re: transcripts designated for appeal	.20
07/12/04	CH Chang	Revise memorandum re: standards of review for various issues	2.30
07/12/04	SB Cordero	Meet with A. Lally regarding filing of Transcript Designation form (.3); telephone call to Court Clerk (.2); review and respond to email from A. Lally regarding pro hac admittance to Ninth Circuit (.2); review Circuit and Appellate rules regarding admission (.2); assist A. Lally with service and filing of Transcript Designation form for main case (.7)	1.60
07/12/04	AP Lally	Review Transcript Request Form (.2); correspond with J. Guerra re: 9th Circuit rules for admission, Central District rules re: same and effect on filing, revise Transcript Request Form accordingly (.5); follow-up with S. Cordero re: filing (.3)	1.00
07/13/04	CH Chang	Legal research re: evidentiary rulings (1.3); revise memo re: standards of review (1.9); email E. Cooper and A. Lally re:	3.30

Invoice Number: \*\*\*\*\*  
Pegasus Group

## Litigated Issues

Date	Name	Narrative	Hours
		research issues and email draft of memo for their review (.1)	
07/13/04	AP Lally	Follow-up with C. Chang, E. Cooper re: research for appellate brief (.8); caucus with defense counsel re: mediation conference call set by 9th Circuit (.1)	.90
07/13/04	TP Van Wazer	Review e-mail from L. Fullerton and related research memo addressing caselaw supporting claim in amended complaint (.5); review e-mail from P. Lindsay summarizing results of follow-up research for cases supporting claim included in amended complaint and briefly review several cases to identify possible FCC interest in pending claim (.7)	1.20
07/14/04	CH Chang	O/c with A. Lally re: standards of review memo (.2); legal research re: standards of review (2.8)	3.00
07/14/04	AP Lally	Email E. Cooper re: C. Chang memo on standard of review (.3); office conference with C. Chang re: same (.2)	.50
07/15/04	CH Chang	Revise memo re: standards of review on appeal and re-review and analyze case law re: same	5.50
07/15/04	AP Lally	Begin drafting Transcript Designation Form for Seamless case (.5); confer with E. Cooper re: same and re: appellate brief strategy (.5)	1.00
07/15/04	TH McCarten	Prepare and organize for cite check of brief for filing	.20
07/16/04	CH Chang	Legal research re: standard of review of evidentiary rulings	5.50
07/16/04	TH McCarten	Cite check and prepare brief for filing	14.20
07/19/04	CH Chang	Revise memorandum re: standards of review (3.0); legal research re: standard of review for evidentiary rulings (4.8)	7.80
07/19/04	AP Lally	Follow-up with defense counsel re: issues related to transcript designation form and work on same	.60
07/20/04	CH Chang	Revise memorandum re: standard of review (2.0); legal research re: standards of review for evidentiary rulings (4.9)	6.90
07/20/04	SB Cordero	Review and respond to emails from A. Lally regarding hearing transcripts (.2); review records regarding same (.1); draft email regarding retrieval of transcripts (.1)	.40
07/20/04	JM Harris	E-mails to and from A. Lally re: transcripts	.30
07/20/04	AP Lally	Follow-up with S. Cordero re: transcripts listed in designation form and follow-up with D. Eisen re: same	1.40
07/21/04	CH Chang	Revise memorandum re: standards of review (4.3); analyze case	7.30

Invoice Number: \*\*\*\*\*

Pegasus Group

## Litigated Issues

Date	Name	Narrative	Hours
		law re: std of review for evidentiary rulings (3.0)	
07/21/04	AP Lally	Finalize transcript designation form (.2); draft memo to P. Ostroff re: same (.1); draft letter to B. Wahlquist re: same (.2); email to P. Ostroff re: same (.1); finalize letter to B. Wahlquist (.2); telephone conference with P. Ostroff re: upcoming filing (.3); review letter from B. Wahlquist and revise filing accordingly (.1); finalize filing (.3)	1.50
07/22/04	CH Chang	Revise memorandum re: standards of review (3.0); review and analyze case law re: same (2.0); legal research re: standard of review with respect to certain evidentiary issues (2.0)	7.00
07/22/04	SB Cordero	Assist A. Lally with filing and service of transcript order form with the District Court	2.00
07/22/04	JM Harris	Conference with A. Lally re: transcript designation form (.1); review mediation order and review record (.2)	.30
07/22/04	AP Lally	Office conference with J. Harris re: transcript designation form (.1); follow-up with S. Cordero re: same (.1)	.20
07/23/04	CH Chang	Revise memorandum re: standards of review (2.0); legal research re: standard of review re: certain evidentiary issues (1.0); draft section of memo re: same (2.1)	5.10
07/25/04	CH Chang	Revise memorandum re: standards of review	2.00
07/26/04	CH Chang	Revise memorandum re: standards of review re: certain evidentiary issues	2.70
07/26/04	AP Lally	Review C. Chang memorandum re: standards of review	.50
07/27/04	CH Chang	Email correspondence with A. Lally and E. Cooper and review edits to memo re: standards of review	.30
07/28/04	CH Chang	Legal research re: standard of review re: certain conduct during case (1.0); revise memo re: same (.8)	1.80
07/28/04	JM Harris	Conference with A. Lally re: mediation	.30
07/28/04	AP Lally	Follow-up with P. Ostroff and J. Guerra re: mediation conference (.1); confer with J. Harris re: same (.3)	.40
07/29/04	CH Chang	Revise memorandum re: standards of review for certain conduct during case	2.80
<b>Total Hours</b>			<b>106.80</b>

**Exhibit D**

**In re Pegasus Satellite Television, Inc., *et al.***

Time Recorded in Connection  
With the Rendition of Services to the Debtors in  
Connection with Plan and Disclosure Statement (Matter No. 30060)  
For the Period From July 1, 2004 through July 31, 2004

SIDLEY AUSTIN BROWN & WOOD LLP

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TELEPHONE 312 853 7000  
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FEDERAL ID 36-4474078

September 8, 2004

Scott Blank, Esq.  
Pegasus Group  
225 City Line Avenue, Suite 200  
Bala Cynwyd, PA 19004

PLEASE INDICATE INVOICE  
NUMBER ON REMITTANCE  
Invoice Number \*\*\*\*\*  
Client Matter 28491-30060

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For professional services rendered through July 31, 2004 re Plan  
and Disclosure Statement:

Fees	\$58,562.00
<b>Total Due This Bill</b>	<b><u>\$58,562.00</u></b>

---

Remit Check Payments To:  
Sidley Austin Brown & Wood LLP  
P.O. Box 0642  
Chicago, Illinois 60690

Remit Wire Payments To:  
Sidley Austin Brown & Wood LLP  
Bank One, NA  
Account Number: 5519624  
ABA Number: 071000013

**\*\* DRAFT BILL \*\***

Invoice Number: \*\*\*\*\*

Pegasus Group

## Plan and Disclosure Statement

## TIME SUMMARY

Name	Hours	Rate	Value
LJ Nyhan	38.60	\$700.00	\$27,020.00
JF Conlan	2.10	685.00	1,438.50
MD Warden	1.70	525.00	892.50
TH Yancey	6.80	525.00	3,570.00
GS Neal	5.50	500.00	2,750.00
ER Moring	25.20	425.00	10,710.00
PS Caruso	1.60	390.00	624.00
MG Burke	2.30	310.00	713.00
JC Knowles	25.40	290.00	7,366.00
DM Dunn	14.80	235.00	3,478.00
<b>Total Hours and Fees</b>	<b>124.00</b>		<b>\$58,562.00</b>

Invoice Number: \*\*\*\*\*  
Pegasus Group

## Plan and Disclosure Statement

## TIME DETAIL

Date	Name	Narrative	Hours
07/01/04	LJ Nyhan	Assess potential plan issues	.40
07/03/04	JF Conlan	Analyze potential plan issues	.60
07/06/04	JC Knowles	Review memorandum on fraudulent transfer (.30); research NOL issue related to possible structure for plan of reorganization (3.40)	3.70
07/06/04	LJ Nyhan	Prepare plan term sheet	2.60
07/07/04	JC Knowles	Research NOL issue related to possible structure for plan of reorganization	4.50
07/07/04	GS Neal	Conference calls with L. Nyhan and the company regarding plan term sheet issues (1.8); mark up plan term sheet (.4)	2.20
07/07/04	LJ Nyhan	Revise plan term sheet and conferences with client regarding same	6.30
07/07/04	MD Warden	Review term sheet	.20
07/07/04	TH Yancey	Attend telephone conference with Pegasus officers, other counsel and Miller Buckfire on term sheet	3.00
07/08/04	JF Conlan	Various communications regarding plan structure and analyze same	1.00
07/08/04	JC Knowles	Research NOL issues related to possible plan structure	5.90
07/08/04	ER Moring	Review information and materials for plan and disclosure statement (1.2); emails with G. Neal and J. Knowles re: same (.3)	1.50
07/08/04	LJ Nyhan	Revise plan term sheet and conferences with client, Debevoise and MB regarding same	2.40
07/08/04	MD Warden	Conference call regarding term sheet	1.50
07/08/04	TH Yancey	Review new draft term sheet and provide comments	1.00
07/08/04	TH Yancey	Review revised term sheet for plan and attend telephone conference re: comments on same with other Pegasus counsel and advisors	2.80
07/09/04	MG Burke	Review proposed plan term sheet (.9); conference with E. Moring regarding same (.4); research classification issues (1.0)	2.30

Invoice Number: \*\*\*\*\*  
Pegasus Group

## Plan and Disclosure Statement

Date	Name	Narrative	Hours
07/09/04	DM Dunn	Telephone conferences with E. Moring re plan issues (.6); research re same (1.6); review S. Neely plan materials and telephone conference re same (.9)	3.10
07/09/04	JC Knowles	Review proposed plan term sheet	.70
07/09/04	ER Moring	Review and analyze plan term sheet (.6); telephone call with M. Burke re: same (.4); telephone calls with G. Neal re: same and re: plan research (.3); telephone calls with D. Dunn re: research regarding third party releases (.6)	1.90
07/09/04	GS Neal	Confer with E. Moring on plan term sheet issues (.3); confer with B. Keach on scope of third party releases (.2)	.50
07/09/04	LJ Nyhan	Conference with D. Golden regarding plan term sheet issues	.30
07/11/04	DM Dunn	Review potential plan avenues	.50
07/11/04	ER Moring	Review and analyze proposed plan term sheet	.80
07/12/04	PS Caruso	Correspondence and telephone conferences with G. Neal re: Plan and Disclosure Statement	1.00
07/12/04	DM Dunn	Draft memorandum re plan provisions (2.4); conference with G. Neal re disclosure statement preparation (.2); review background re litigation for same (1.8); conference with E. Moring re same (.2); communications with J. Tatel, A. Fausett and G. Neal re same (.9); draft memorandum re same (1.6)	7.10
07/12/04	JC Knowles	Email G. Neal, E. Moring and P. Caruso re: plan	.50
07/12/04	JC Knowles	Research NOLS and plan issues	6.30
07/12/04	ER Moring	Emails with G. Neal, P. Caruso and J. Knowles re: plan issues and plans dealing with same (.5); telephone call with D. Dunn re: background facts for research (.2); draft chapter 11 plan (1.5)	2.20
07/12/04	ER Moring	Emails with T. Lodge and G. Neal re: plan meeting	.30
07/12/04	GS Neal	Review proposed letter agreements and review case law on same (1.3); confer with E. Moring, P. Caruso, J. Knowles, and D. Dunn regarding plan and disclosure statement issues (1.5)	2.80
07/13/04	JF Conlan	Communications regarding plan structures and documents and analyze same	.50
07/13/04	DM Dunn	Draft litigation background memorandum for disclosure statement	3.10
07/13/04	ER Moring	Review proposed timeline of events (.2); draft chapter 11 plan (7.1)	7.30



Invoice Number: \*\*\*\*\*  
Pegasus Group

## Plan and Disclosure Statement

<b>Date</b>	<b>Name</b>	<b>Narrative</b>	<b>Hours</b>
07/13/04	LJ Nyhan	Participate in plan negotiations and conferences with client regarding same	13.80
07/14/04	PS Caruso	Email G. Neal re: plan and disclosure statement	.60
07/14/04	DM Dunn	Finalize memorandum re plan provisions	1.00
07/14/04	JC Knowles	Research NOLS with respect to proposed structures for plan (2.80); draft memorandum re: same (1.00)	3.80
07/14/04	ER Moring	Draft and revise timeline of tasks for plan confirmation and consummation (2.2); draft chapter 11 plan (4.8)	7.00
07/14/04	LJ Nyhan	Participate in plan negotiations and conference with client regarding same	10.80
07/15/04	LJ Nyhan	Conference with committee and secured lender representatives regarding plan negotiations and deal structure	2.00
07/16/04	ER Moring	Email J. Knowles re: Plan and 9019 motion issues (.3); draft plan term sheet (1.0)	1.30
07/17/04	ER Moring	Draft plan term sheet (1.0); email J. Knowles re: same and settlement issues (.3)	1.30
07/22/04	ER Moring	Email M. Burke re: issues regarding plan structure (.8); review analysis of proposed distributions (.8)	1.60
<b>Total Hours</b>			<hr/> <b>124.00</b>

**Exhibit E**

**In re Pegasus Satellite Television, Inc., *et al.***

Time Recorded in Connection  
With the Rendition of Services to the Debtors in  
Connection with Creditor Communications (Matter No. 30070)  
For the Period From July 1, 2004 through July 31, 2004

SIDLEY AUSTIN BROWN & WOOD LLP

BEIJING  
BRUSSELS  
CHICAGO  
DALLAS  
GENEVA  
HONG KONG  
LONDON

BANK ONE PLAZA  
10 SOUTH DEARBORN STREET  
CHICAGO, ILLINOIS 60603  
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LOS ANGELES  
NEW YORK  
SAN FRANCISCO  
SHANGHAI  
SINGAPORE  
TOKYO  
WASHINGTON, D.C.

FEDERAL ID 36-4474078

September 8, 2004

Scott Blank, Esq.  
Pegasus Group  
225 City Line Avenue, Suite 200  
Bala Cynwyd, PA 19004

PLEASE INDICATE INVOICE  
NUMBER ON REMITTANCE  
Invoice Number \*\*\*\*\*  
Client Matter 28491-30070

For professional services rendered through July 31, 2004 re  
Creditor Communications:

Fees	\$29,813.00
<b>Total Due This Bill</b>	<b><u>\$29,813.00</u></b>

Remit Check Payments To:  
Sidley Austin Brown & Wood LLP  
P.O. Box 0642  
Chicago, Illinois 60690

Remit Wire Payments To:  
Sidley Austin Brown & Wood LLP  
Bank One, NA  
Account Number: 5519624  
ABA Number: 071000013

**\*\* DRAFT BILL \*\***

Invoice Number: \*\*\*\*\*

Pegasus Group

Creditor Communications

## TIME SUMMARY

Name	Hours	Rate	Value
LJ Nyhan	12.10	\$700.00	\$8,470.00
JF Conlan	4.50	685.00	3,082.50
TH Yancey	6.60	525.00	3,465.00
GS Neal	9.00	500.00	4,500.00
ER Moring	5.30	425.00	2,252.50
PS Caruso	20.40	390.00	7,956.00
JC Knowles	<u>.30</u>	290.00	<u>87.00</u>
<b>Total Hours and Fees</b>	<b>58.20</b>		<b>\$29,813.00</b>

Invoice Number: \*\*\*\*\*  
Pegasus Group

Creditor Communications

TIME DETAIL

Date	Name	Narrative	Hours
07/01/04	PS Caruso	Respond to Akin Gump information request re: 2001 and 2002 corporate transactions	1.10
07/01/04	JF Conlan	Prepare for and attend meeting with bondholders (.2); analyze issues arising from same (1.3); telephone conference with M. Puntus regarding after meeting (.2); telephone conference with D. Botter regarding documents (.2); telephone conference with T. Lodge regarding documents (.2); analyze possible transaction (.5); telephone conference with L. Nyhan regarding after-meeting (.2); telephone conferences with P. Caruso regarding documents and diligence (.7)	4.50
07/01/04	ER Moring	Prepare for and attend meeting among Debtors and their professionals and Committee and their professionals	4.50
07/01/04	ER Moring	Meeting with T. Yancey and G. Neal re: outstanding issues and strategy	.50
07/01/04	GS Neal	Meetings with company and unsecured creditors regarding possible transaction	4.20
07/01/04	LJ Nyhan	Prepare for and participate in meetings with committee	5.30
07/01/04	TH Yancey	Follow-up meetings with J. Conlan, L. Nyhan, G. Neal and E. Moring	1.10
07/01/04	TH Yancey	Attend creditors meeting	4.00
07/01/04	TH Yancey	Finish preparation for creditors meeting	1.50
07/03/04	GS Neal	Confer with S. Vaccaro regarding intercompany transfer documents and distribution to committee (.3); review documents for privilege (1.3)	1.60
07/05/04	LJ Nyhan	Conferences with client and MB regarding committee meeting	.40
07/06/04	LJ Nyhan	Prepare for and attend meeting with committee	5.30
07/07/04	PS Caruso	Coordinate committee document request with S. Blank and G. Neal	.70
07/08/04	PS Caruso	Coordinate committee document request with respect to documents relating to intercompany issues with S. Blank and Debevoise	2.40

Invoice Number: \*\*\*\*\*  
Pegasus Group

## Creditor Communications

Date	Name	Narrative	Hours
07/09/04	PS Caruso	Respond to Akin Gump information request re: intercompany issues	3.10
07/09/04	PS Caruso	Correspond with FTI, J. Pooler & B. Keach re: 341 meeting (1.3); prepare for 341 meeting (1.6)	2.90
07/09/04	LJ Nyhan	Conferences with client regarding DTV meeting and committee issues (.80); conference with M. Puntus regarding committee issues (.30)	1.10
07/12/04	PS Caruso	Prepare for 341 meeting (3.1); confer with G. Neal re: same (.6)	3.70
07/12/04	GS Neal	Confer with P. Caruso regarding 341 meeting of creditors (.6); review materials in preparation for meeting (.6); email L. Nyhan regarding meeting of creditors (.2)	1.40
07/13/04	PS Caruso	Prepare for and participate in 341 meeting (4.7); telephone conference with J. Knowles re: same (.3)	5.00
07/13/04	JC Knowles	Telephone conference with P. Caruso re: 341 meeting	.30
07/13/04	ER Moring	Emails with G. Neal and P. Caruso re: 341 meeting	.30
07/13/04	GS Neal	Attend Section 341 meeting of creditors in Portland ME	1.80
07/30/04	PS Caruso	Correspond with Stroock re: status of transaction documents and open issues	1.50
<b>Total Hours</b>			<b>58.20</b>

**Exhibit F**

**In re Pegasus Satellite Television, Inc., *et al.***

Time Recorded in Connection  
With the Rendition of Services to the Debtors in  
Connection with Travel Time (Matter No. 30100)  
For the Period From July 1, 2004 through July 31, 2004

SIDLEY AUSTIN BROWN & WOOD LLP

BEIJING  
BRUSSELS  
CHICAGO  
DALLAS  
GENEVA  
HONG KONG  
LONDON

BANK ONE PLAZA  
10 SOUTH DEARBORN STREET  
CHICAGO, ILLINOIS 60603  
TELEPHONE 312 853 7000  
FACSIMILE 312 853 7036

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NEW YORK  
SAN FRANCISCO  
SHANGHAI  
SINGAPORE  
TOKYO  
WASHINGTON, D.C.  
FEDERAL ID 36-4474078

September 8, 2004

Scott Blank, Esq.  
Pegasus Group  
225 City Line Avenue, Suite 200  
Bala Cynwyd, PA 19004

PLEASE INDICATE INVOICE  
NUMBER ON REMITTANCE  
Invoice Number \*\*\*\*\*  
Client Matter 28491-30100

For professional services rendered through July 31, 2004 re  
Travel Time:

Fees	\$27,072.00
Less 50% discount	<u>-13,536.00</u>
Adjusted Fees	\$13,536.00
<b>Total Due This Bill</b>	<b><u>\$13,536.00</u></b>

Remit Check Payments To:  
Sidley Austin Brown & Wood LLP  
P.O. Box 0642  
Chicago, Illinois 60690

Remit Wire Payments To:  
Sidley Austin Brown & Wood LLP  
Bank One, NA  
Account Number: 5519624  
ABA Number: 071000013

**\*\* DRAFT BILL \*\***



Invoice Number: \*\*\*\*\*  
Pegasus Group

Travel Time

TIME SUMMARY

Name	Hours	Rate	Value
LJ Nyhan	8.10	\$700.00	\$5,670.00
TH Yancey	9.20	525.00	4,830.00
GS Neal	13.80	500.00	6,900.00
PS Caruso	<u>24.80</u>	390.00	<u>9,672.00</u>
<b>Total Hours and Fees</b>	<b>55.90</b>		<b>\$27,072.00</b>

Invoice Number: \*\*\*\*\*  
Pegasus Group

Travel Time

TIME DETAIL

Date	Name	Narrative	Hours
07/01/04	PS Caruso	Non-working travel from Chicago to Pegasus for client meetings	4.80
07/01/04	LJ Nyhan	Non-working travel for meeting with committee	1.00
07/01/04	LJ Nyhan	Non-working travel for meeting with committee	1.10
07/01/04	TH Yancey	Non-working return travel from creditors meeting in New York	2.70
07/02/04	PS Caruso	Non-working return travel to Chicago from Pegasus	4.80
07/06/04	LJ Nyhan	Non-working travel for meeting with committee	1.20
07/07/04	GS Neal	Non-working travel to Portland ME for KERP hearing on 7/8	2.00
07/08/04	GS Neal	Non-working return travel from 7/8 hearing on KERP and Support Services Motion	4.00
07/12/04	PS Caruso	Non-working travel to Portland, ME for 341 meeting	5.00
07/12/04	LJ Nyhan	Non-working travel regarding meeting with committee	1.00
07/13/04	PS Caruso	Non-working return travel to Chicago from 341 meeting	5.20
07/13/04	GS Neal	Non-working travel to/from Portland ME for Section 341 Meeting of Creditors	7.80
07/13/04	TH Yancey	Non-working travel to New York for creditor meetings	1.00
07/15/04	LJ Nyhan	Non-working travel regarding meetings regarding plan and settlement	1.10
07/15/04	TH Yancey	Non-working return travel from New York to Washington from creditor meetings	2.00
07/19/04	LJ Nyhan	Non-working travel regarding negotiations with company and committee	.80
07/21/04	PS Caruso	Non-working travel to hearing	5.00
07/23/04	LJ Nyhan	Non-working travel	1.10
07/28/04	LJ Nyhan	Non-working travel regarding negotiations	.80
07/30/04	TH Yancey	Non-working return to D.C. from settlement negotiations	3.50
<b>Total Hours</b>			<b>55.90</b>

**Exhibit G**

**In re Pegasus Satellite Television, Inc., *et al.***

Time Recorded in Connection  
With the Rendition of Services to the Debtors in  
Connection with Employee Issues (Matter No. 30110)  
For the Period From July 1, 2004 through July 31, 2004

# SIDLEY AUSTIN BROWN & WOOD LLP

BEIJING  
BRUSSELS  
CHICAGO  
DALLAS  
GENEVA  
HONG KONG  
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BANK ONE PLAZA  
10 SOUTH DEARBORN STREET  
CHICAGO, ILLINOIS 60603  
TELEPHONE 312 853 7000  
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SHANGHAI  
SINGAPORE  
TOKYO  
WASHINGTON, D.C.

FOUNDED 1866

September 8, 2004

FEDERAL ID 36-4474078

Scott Blank, Esq.  
Pegasus Group  
225 City Line Avenue, Suite 200  
Bala Cynwyd, PA 19004

PLEASE INDICATE INVOICE  
NUMBER ON REMITTANCE  
Invoice Number \*\*\*\*\*  
Client Matter 28491-30110

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For professional services rendered through July 31, 2004 re  
Employee Issues:

Fees	\$64,021.50
<b>Total Due This Bill</b>	<b><u>\$64,021.50</u></b>

---

Remit Check Payments To:  
Sidley Austin Brown & Wood LLP  
P.O. Box 0642  
Chicago, Illinois 60690

Remit Wire Payments To:  
Sidley Austin Brown & Wood LLP  
Bank One, NA  
Account Number: 5519624  
ABA Number: 071000013

**\*\* DRAFT BILL \*\***

Invoice Number: \*\*\*\*\*

Pegasus Group

Employee Issues

## TIME SUMMARY

Name	Hours	Rate	Value
LJ Nyhan	2.60	\$700.00	\$1,820.00
JF Conlan	.20	685.00	137.00
LH Allen	5.00	575.00	2,875.00
RP Hardy	9.00	575.00	5,175.00
GS Neal	15.50	500.00	7,750.00
NH De Baun	7.20	435.00	3,132.00
ER Moring	91.30	425.00	38,802.50
PS Caruso	3.30	390.00	1,287.00
J Seltzer	5.50	380.00	2,090.00
JC Knowles	.40	290.00	116.00
JM Randleman	2.20	280.00	616.00
EA McDonnell- O'Driscoll	1.30	170.00	221.00
<b>Total Hours and Fees</b>	<b>143.50</b>		<b>\$64,021.50</b>

Invoice Number: \*\*\*\*\*

Pegasus Group

Employee Issues

## TIME DETAIL

Date	Name	Narrative	Hours
07/01/04	JC Knowles	Address settlement of EEOC issues	.40
07/01/04	GS Neal	Email E. Moring on KERP and related matters	1.10
07/02/04	ER Moring	Telephone calls with S. Blank re: KERP issues (.4); telephone calls with K. Heisler and D. Huscher re: same (.9); telephone call with J. Pooler re: back-up data regarding STI (.3); conference call with Committee and its professionals and Pegasus working group re: KERP proposal (1.1); telephone calls with G. Neal re: same (.4); emails with Pegasus working group and committee counsel re: same (.8); draft and revise order approving KERP, as modified by Committee (2.9)	6.80
07/02/04	GS Neal	Confer with E. Moring on open KERP issues	.40
07/06/04	PS Caruso	Correspond with G. Neal and F. Moring re: KERP (1.0); telephone conferences with J. Pooler re: same (.30)	1.30
07/06/04	JF Conlan	Communications with P. Caruso regarding KERP and services motion	.20
07/06/04	ER Moring	Telephone calls with S. Blank re: KERP issues (.3); prepare for call with Committee re: KERP (.3); participate in call with Committee and its professionals re: KERP (.5); telephone calls with S. Blank and K. Heisler re: information to be provided to Committee and strategy going forward (.7); telephone calls with D. Botter and N. Hazan re: proposed cap (.2); emails to Committee counsel and Pegasus working group re: proposed cap and open issues re: KERP (1.2); email G. Neal re: same (.8); telephone call with M. Sorenson and C. Fischer re: open issues re: KERP (.5); email J. Knowles re: same (.3); draft and revise order approving modified KERP program (4.2); telephone call with K. Hansen re: junior lenders' issues with KERP (.2); telephone call with R. Keach re: U.S. Trustee's issues with KERP (.2)	9.40
07/07/04	PS Caruso	Telephone conferences with G. Neal (.4), L. Nyhan (.3) and E. Moring (.3) re: KERP	1.00
07/07/04	EA McDonnell-O'Driscoll	Coordinate sending drafts of KERP orders to G. Neal	.40
07/07/04	ER Moring	Telephone calls with S. Blank and K. Heisler re: proposed KERP Order (.5); telephone call with R. Keach re: same and re: hearing on same (.2); draft and revise proposed KERP Order (3.5);	10.00

Invoice Number: \*\*\*\*\*

Pegasus Group

Employee Issues

Date	Name	Narrative	Hours
		telephone calls with A. Rosenberg re: senior lenders' issues with KERP (.5); telephone calls with K. Heisler and S. Blank re: same (.3); telephone calls with D. Huscher and K. Heisler re: information requested by senior lenders (.6); emails to senior lenders' counsel and advisors re: requested information (.9); telephone calls with K. Haggard re: same (.3); emails with K. Haggard re: same (.2); telephone calls with D. Botter and N. Hazan re: comments to KERP Order (.8); telephone calls with G. Neal re: same and re: issues raised by senior lenders (.9); telephone calls with P. Caruso re: senior lender's issues (.3); telephone call with S. Blank and J. Pooler re: same (.2); emails to counsel to committee, lender groups and U.S. Trustee re: proposed order (.3); emails with Pegasus working group re: KERP issues (.5)	
07/07/04	GS Neal	Conference calls with E. Moring regarding open KERP issues (.9); telephone conference with P. Caruso re: KERP issues (.4); telephone conference with L. Nyhan re: KERP issues (.3); confer with steering committee of secured lenders regarding KERP (.5); prepare for KERP hearing (1.0)	3.10
07/07/04	LJ Nyhan	Conferences with G. Neal and P. Caruso regarding KERP and management services	.60
07/08/04	PS Caruso	Correspond with G. Neal and E. Moring re: KERP	1.00
07/08/04	EA McDonnell-O'Driscoll	Research and forward proposed KERP order to G. Neal for E. Moring	.50
07/08/04	ER Moring	Telephone calls with D. Botter and N. Hazan re: Committee's comments to KERP Order (.3); telephone calls with A. Rosenberg re: issues re: same (.2); telephone calls with R. Keach re: same and hearing on KERP motion (.3); email G. Neal re: senior lenders' issues re: KERP (.5); draft and revise KERP order to incorporate all comments (1.7); emails with R. Keach and G. Neal re: same (.3); emails with Counsel to Committee, lender groups and U.S. Trustee re: proposed order and issues re: same (.5); participate in hearing to approve KERP motion (1.0); emails with P. Caruso re: senior lender issues (.2); email G. Neal re: order approving KERP (.2); telephone calls with K. Heisler and S. Blank re: same and re: employee communication (.5); review and revise employee communication re: KERP (.5); emails to L. Nyhan and G. Neal re: outstanding KERP issues for July 22nd hearing (.8)	7.00
07/08/04	GS Neal	Prepare for and participate in hearing on KERP (1.6); confer with S. Blank regarding KERP-related issues and negotiations	2.40

Invoice Number: \*\*\*\*\*

Pegasus Group

## Employee Issues

Date	Name	Narrative	Hours
		with banks and Committee (.5); confer with senior secured lenders' counsel regarding deal (.3)	
07/08/04	LJ Nyhan	Email P. Caruso and G. Neal regarding KERP and management services	.40
07/09/04	EA McDonnell-O'Driscoll	Email E. Moring re distribution of Management Retention Program Order and distribute same	.40
07/09/04	ER Moring	Emails with R. Keach, G. Neal and Pegasus working group re: KERP Order	.50
07/15/04	LH Allen	Conference with G. Neal and E. Moring re: WARN issue	.20
07/15/04	LH Allen	Research re: WARN issue	.50
07/15/04	LH Allen	Phone call with E. Moring re: WARN Act issue	.20
07/15/04	ER Moring	Conference calls with Pegasus and Miller Buckfire working group re: KERP motion (2.3); review and comment on additional materials to be provided to financial advisors (1.3); telephone call with J. Lucania re: comments to same (.3); telephone call with L. Allen re: WARN act issues (.2); confer with L. Allen and G. Neal re: same (.2); emails with Pegasus working group re: KERP (.2)	4.50
07/15/04	GS Neal	Confer with E. Moring and L. Allen regarding KERP issues (.2); email E. Moring re: same (.3)	.50
07/16/04	ER Moring	Emails with Pegasus and Miller Buckfire working group re: information provided to financial advisors re: KERP (.3); telephone call with E. McColm re: status of KERP motion and hearing (.2)	.50
07/16/04	GS Neal	Review open KERP issues	.50
07/18/04	GS Neal	Review open KERP issues for the hearing on 7/22	.80
07/19/04	RP Hardy	Review proposed agreement and wage motions	2.00
07/19/04	GS Neal	Confer with S. Blank and E. Moring on June STI and KERP issues	.40
07/20/04	ER Moring	Telephone call with D. Botter re: KERP issues	.20
07/21/04	LH Allen	Review draft Asset Purchase Agreement and related documents re: WARN issues	.40
07/21/04	LH Allen	Email N. De Baun re: preparation of notices	.30
07/21/04	LH Allen	Conference with E. Moring re: WARN issues	.30
07/21/04	LH Allen	Conference call with S. Blank, K. Heisler, E. Moring, R. Hardy re: WARN Notice issues	1.10



Invoice Number: \*\*\*\*\*

Pegasus Group

## Employee Issues

Date	Name	Narrative	Hours
07/21/04	LH Allen	Review WARN regulations and literature re: same	.70
07/21/04	RP Hardy	Review severance and retention plans (2.5); telephone conference with M. Kinn re: same (.4); conference call with client re: same (1.1)	4.00
07/21/04	ER Moring	Telephone call with E. McColm re: hearing on KERP motion (.2); email R. Hardy and M. Kinn re: benefit and WARN Act issues (1.0); telephone call with S. Blank re: same (.2); emails with Sidley and Pegasus working group re: WARN Act issues and call re: same (1.4); confer with L. Allen re: background facts and potential WARN issues (.3); conference call with Pegasus and Sidley working group re: WARN Act issues (1.1); email G. Neal re: WARN and KERP issues (.3)	4.50
07/22/04	RP Hardy	Review severance and retention plans (1.1); review revised purchase agreement (1.4); telephone conference with M. Kinn re same (.2); and conference with E. Moring re wage and severance issues (.3)	3.00
07/22/04	ER Moring	Emails with Pegasus working groups re: KERP call (.4); confer with R. Hardy re: WARN issues (.3)	.70
07/22/04	GS Neal	Email E. Moring, L. Nyhan and D. Botter regarding open KERP issues (.6); confer with S. Blank regarding open KERP issues (.2)	.80
07/23/04	ER Moring	Draft chart analyzing KERP components (3.2); emails re: same and re: calls to discuss KERP with Committee (.8); email G. Neal re: same and re: strategy (.8); telephone calls with S. Blank re: same (.2); telephone calls with K. Heisler re: same (.5); conference call with Pegasus working group re: same (.5); conference call with Committee and its professionals re: KERP (.8); draft motion to approve supplemental KERP (1.0); meeting with T. Lodge and L. Nyhan re: KERP (.5); telephone call with S. Blank re: WARN Act issues (.2); email L. Allen re: same (.2)	8.70
07/23/04	GS Neal	Confer with S. Blank regarding KERP and June STI issues (.3); confer with E. Moring, L. Nyhan and M. Puntus regarding same (.5); confer with D. Botter and Greenhill regarding Committee proposal (.6)	1.40
07/23/04	LJ Nyhan	Conferences with committee regarding KERP issues	1.30
07/24/04	GS Neal	Review open KERP and broadcast compensation issues	1.10
07/25/04	ER Moring	Emails with L. Allen, R. Hardy and N. De Baun re: deal documents and WARN Act issues (.3); emails with Miller Buckfire working group and G. Neal re: KERP issues (.6); draft and revise order approving amended KERP program (4.5)	5.40

Invoice Number: \*\*\*\*\*

Pegasus Group

## Employee Issues

Date	Name	Narrative	Hours
07/26/04	LH Allen	Conference with E. Moring re: treatment of KERP payments	.10
07/26/04	LH Allen	Conference call with S. Blank re: WARN issues	.50
07/26/04	LH Allen	Review and revise WARN Notice (.2) and confer with N. De Baun re: same (.1)	.30
07/26/04	NH De Baun	Conferences with J. Seltzer re WARN Act issues (.8); research re same (1.7); draft and revise WARN Act notice (1.2); conference with L. Allen re draft notice (.1); conference with E. Moring re draft notice (.5); research re to whom notice must be given (.8); telephone calls to S. Blank re WARN Act payments (.2); review KERP and incentive compensation documents and consider WARN Act impact (.9)	6.20
07/26/04	ER Moring	Telephone call with S. Blank re: WARN Notice (.2); email J. Seltzer re: same (.5); telephone call with K. Heisler re: WARN and KERP issues (.9); telephone calls with N. De Baun re: sale contingencies as they relate to WARN (.3); review and revise WARN Notice (.5); confer with N. De Baun re: comments to same (.2); emails with S. Blank, J. Seltzer and N. De Baun re: information for WARN Notice (.4); confer with L. Allen re: liabilities related to WARN Notice period (.1); emails with Miller Buckfire and Pegasus working group re: KERP issues (.4); draft and revise proposed KERP order (.8); telephone call with R. Keach re: hearing on KERP motion (.2); telephone calls with E. McColm re: KERP proposal (.3); review and analyze Committee's KERP proposal and counterproposal to same (1.0); telephone calls with L. Sprung, M. Puntus and K. Haggard re: same (.5); email G. Neal re: foregoing (.7)	7.00
07/26/04	GS Neal	Meeting and negotiations with the Committee concerning KERP issues for satellite and broadcast employees	1.60
07/26/04	LJ Nyhan	Conference with M. Puntus regarding KERP	.30
07/26/04	J Seltzer	Review documents and research consideration requirements for waiver of claims and related issues (4.0); conferences with N. DeBaun re: same (.8)	4.80
07/26/04	J Seltzer	Telephone conversation with Karen Heisler regarding benefit issues relating to WARN	.30
07/26/04	J Seltzer	Telephone call with client with regard to WARN rights	.40
07/27/04	ER Moring	Email J. Seltzer re: WARN Notice (.2); emails with R. Hardy re: Cobra issues (.2); email L. Nyhan re: hearing on KERP (.2); telephone call with R. Keach re: same (.2); prepare for hearing on KERP (1.2); draft and revise KERP Order (2.4); draft motion to	6.00

Invoice Number: \*\*\*\*\*

Pegasus Group

## Employee Issues

Date	Name	Narrative	Hours
		approve supplemental KERP (1.4); emails with E. McColm re: KERP (.2)	
07/28/04	ER Moring	Emails with E. McColm and B. Lawrence re: hearing on KERP (.4); conferences with G. Neal re: KERP issues (.8); telephone call with R. Keach re: KERP hearing (.2); draft motion re: supplemental KERP (1.7); attend (via telephone) hearing on KERP motion (.4)	3.50
07/28/04	GS Neal	Confer with E. Moring regarding KERP and retention issues	.80
07/29/04	NH De Baun	Review revised WARN notice (.3); conferences re same with S. Blank (.4)	.70
07/29/04	ER Moring	Review revised WARN Notice (.3); draft and revise order approving modified KERP program (4.8); telephone calls with S. Blank, K. Heisler, D. Huscher and J. Lucania re: comments to same (.5); emails to Pegasus and Miller Buckfire working group re: KERP Orders (1.0); email G. Neal re: KERP issues (.2); email R. Hardy re: Cobra issues (.2); draft motion to approve supplemental KERP (1.0)	8.00
07/30/04	LH Allen	Phone call from S. Blank re: final WARN documents	.20
07/30/04	LH Allen	Email to N. De Baun re: WARN issues	.20
07/30/04	NH De Baun	Telephone calls with S. Blank re WARN Act issues	.30
07/30/04	ER Moring	Emails with G. Neal and L. Sprung re: revised KERP as agreed to by Committee (.3); draft supplemental KERP motion (2.3); telephone call with G. Neal re: same (.3); telephone call with L. Sprung re: revised KERP (.2); emails with R. Hardy re: ERISA issues (.2)	3.30
07/30/04	GS Neal	Telephone conference with E. Moring regarding KERP issues (.3); email E. Moring re: same (.3)	.60
07/31/04	ER Moring	Draft motion for supplemental KERP (3.1); review Lodge employment agreement (1.0); emails with G. Neal re: same (.6); emails to Pegasus working group re: modified KERP (.3); confer with J. Randleman re: research re: supplemental KERP (.3)	5.30
07/31/04	JM Randleman	Research post-petition employee retention agreements (1.9); confer with E. Moring re: same (.3)	2.20
<b>Total Hours</b>			<b>143.50</b>

**Exhibit H**

**In re Pegasus Satellite Television, Inc., *et al.***

Time Recorded in Connection  
With the Rendition of Services to the Debtors in  
Connection with First Day Motions (Matter No. 30120)  
For the Period From July 1, 2004 through July 31, 2004

# SIDLEY AUSTIN BROWN & WOOD LLP

BEIJING  
BRUSSELS  
CHICAGO  
DALLAS  
GENEVA  
HONG KONG  
LONDON

BANK ONE PLAZA  
10 SOUTH DEARBORN STREET  
CHICAGO, ILLINOIS 60603  
TELEPHONE 312 853 7000  
FACSIMILE 312 853 7036

FOUNDED 1866

LOS ANGELES  
NEW YORK  
SAN FRANCISCO  
SHANGHAI  
SINGAPORE  
TOKYO  
WASHINGTON, D.C.

FEDERAL ID 36-4474078

September 8, 2004

Scott Blank, Esq.  
Pegasus Group  
225 City Line Avenue, Suite 200  
Bala Cynwyd, PA 19004

PLEASE INDICATE INVOICE  
NUMBER ON REMITTANCE  
Invoice Number \*\*\*\*\*  
Client Matter 28491-30120

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For professional services rendered through July 31, 2004 re First  
Day Motions:

Fees	\$23,660.00
<b>Total Due This Bill</b>	<b><u>\$23,660.00</u></b>

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Remit Check Payments To:  
Sidley Austin Brown & Wood LLP  
P.O. Box 0642  
Chicago, Illinois 60690

Remit Wire Payments To:  
Sidley Austin Brown & Wood LLP  
Bank One, NA  
Account Number: 5519624  
ABA Number: 071000013

**\*\* DRAFT BILL \*\***

Invoice Number: \*\*\*\*\*  
Pegasus Group

First Day Motions

TIME SUMMARY

Name	Hours	Rate	Value
ER Moring	.40	\$425.00	\$170.00
MW Washburn	4.80	425.00	2,040.00
PS Caruso	<u>55.00</u>	390.00	<u>21,450.00</u>
<b>Total Hours and Fees</b>	<b>60.20</b>		<b>\$23,660.00</b>

Invoice Number: \*\*\*\*\*

Pegasus Group

First Day Motions

## TIME DETAIL

Date	Name	Narrative	Hours
07/01/04	PS Caruso	Respond to information requests re: Support Services Agreement (3.2); telephone conference with J. Conlan re: information requests/due diligence requests from creditors (.70)	3.90
07/01/04	MW Washburn	Review Lodge affidavit and other supporting documents regarding Shared Services Agreement (1.7); Draft Pooler testimony outline regarding same (2.1); correspondence regarding same (.2)	4.00
07/02/04	PS Caruso	Various telephone conferences and correspondence with PMC advisor, PSC advisors and committee advisors re: DTV Services Agreement and information requests re: same and responding to open issues	6.10
07/05/04	PS Caruso	Respond to various e-mails from Miller Buckfire and Akin Gump re: Support Services Agreement and motion	1.60
07/06/04	PS Caruso	Continue negotiations with official committee re: Support Services Agreement	7.00
07/07/04	PS Caruso	Continue to negotiate with PSC advisors and official committee terms of final support services order (6.5); correspond with L. Nyhan, J. Pooler, G. Neal, B. Keach and Miller Buckfire re: same (1.1)	7.60
07/07/04	MW Washburn	Additional review of documents regarding testimony outline regarding Services Agreement	.80
07/08/04	PS Caruso	Continue to address open issues on Support Services Agreement	3.60
07/09/04	PS Caruso	Follow-up with creditors re: Support Services Agreement	1.70
07/12/04	PS Caruso	Respond to inquiries from creditors re: Service Agreement	1.00
07/13/04	PS Caruso	Respond to Creditor inquiries re: Services Agreement	1.00
07/14/04	PS Caruso	Correspond with N. Guy and L. Nyhan re: Support Services Agreement	.40
07/15/04	PS Caruso	Correspond with Akin Gump and Pegasus re: final order with respect to Support Services Agreement	1.10
07/16/04	PS Caruso	Review revised Support Services order (1.0); telephone conferences with J. Pooler re: same (.5); correspond with G. Neal and L. Nyhan re: reporting requirements (.4); correspond with Stroock and Paul Weiss re: Akin Gump comments (.8)	2.70
07/18/04	PS Caruso	Revise final order with respect to Support Services Agreement	2.80

Invoice Number: \*\*\*\*\*  
Pegasus Group

## First Day Motions

Date	Name	Narrative	Hours
		and distribute same	
07/19/04	PS Caruso	Various telephone conferences and correspond with PSC, PMC advisors and creditors committee advisors re: Support Services Agreement and allocation methods	4.20
07/19/04	ER Moring	Telephone calls with P. Caruso and S. Blank re: support services order	.40
07/20/04	PS Caruso	Correspond with S. Blank, J. Conlan and R. Krasnow of Weil Gotshal re: Support Services Agreement final order	2.60
07/21/04	PS Caruso	Finalize Support Service Order with counsel to DTV, bank steering committee, Wilmington Trust and Creditors committee	4.80
07/22/04	PS Caruso	Prepare for and participate in omnibus hearing; finalize support services order with counsel to DTV	2.90
<b>Total Hours</b>			<hr/> 60.20