

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MAINE**

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

**STATEMENT OF FEES FOR SERVICES RENDERED AND EXPENSES INCURRED BY
PIERCE ATWOOD AS CO-COUNSEL TO THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS FOR THE PERIOD BEGINNING
AUGUST 1, 2004 AND ENDING AUGUST 30, 2004**

Pierce Atwood, co-counsel to the Official Committee of Unsecured Creditors submits for review its monthly statement (the "Monthly Statement") of fees and expenses incurred for the period beginning August 1, 2004 and ending August 30, 2004 (the "Third Compensation Period"). In support of the Monthly Statement, Pierce Atwood 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").
2. On July 13, 2004, the Bankruptcy Court signed an order (the "Retention Order") authorizing the retention of Pierce Atwood as co-counsel to the Official Committee of Unsecured Creditors 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

¹ The 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.
{W0277776.1}

Bankruptcy Court authorized payment of 90% of the fees and 100% of the expenses requested in the Monthly Fee Statement.

4. For the Third Compensation Period, Pierce Atwood's fees for professional services to the Debtors totaled \$10,406.00. In connection with services rendered, Piece Atwood has actual and necessary expenses in the amount of \$2,274.97. 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 expenses applied for in this Monthly Statement is outlined below:

Interim Period	Total Fees	90% of Total Fees	Fees Due	Total Expenses	Amounts Due
8/1/04-8/30/04	10,406.00	9,365.40	9,365.40	2,274.97	11,640.37

6. Attached hereto as Exhibit B is a schedule of the hours billed by each professional at Pierce Atwood, 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.

Dated: Portland, Maine
September 27, 2004

/s/ Jacob A. Manheimer
Jacob A. Manheimer
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Unsecured Creditors
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EXHIBIT A

EXPENSE SUMMARY

Expense Category	Service Provider (If Applicable)	Total Expenses
Photocopy Charges		\$1,722.60
Telephone Charges		\$166.96
Overnight Delivery Charges	Federal Express	\$31.75
Meals		\$291.82
Office Supplies		\$15.00
Secretarial Overtime		\$57.84

EXHIBIT B

Name of Professional	Position of the Applicant, Number of years in that Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise	Hourly Billing Rate (including charges)	Total Hours Billed	Total Compensation
Jacob A. Manheimer	Partner since 1991. Joined firm as an Associate in 1986. Admitted to Bar in 1983.	\$290	33.40	9,686.00
Michelle S. Pottle	Paralegal	\$75	9.60	\$720.00

ALL INVOICES ARE DUE WITHIN 30 DAYS

EXHIBIT C

September 27, 2004

Pierce Atwood
Jacob A. Manheimer, Esq.
One Monument Square
Portland, ME 04101

For Legal Services Rendered in Connection With
Pegasus Satellite Television-Chapter 11

Account No. 17148/02922 JAM
Invoice No. 455593

Administration

8/03/04 JAM	.50	Attend hearing on KERP; follow up call with D. Botter
8/04/04 JAM	.20	Call and e-mails with N. Hazan re filing of G. Springer statement
8/05/04 JAM	.20	Call with Luo re Singer claim for lockup agreement
8/05/04 MW	.50	Prepare Declaration of Gary Singer for electronically filing; electronically file same; serve same
8/09/04 MW	1.00	Revise declaration of Steven G. Lampe, prepare Certificate of Service and file electronically; Prepare certificate of service and file Fee Statement of Capital & Technology Advisors
8/10/04 MW	.30	Prepare Declaration of Steven Lampe for electronic filing; electronically file same
8/12/04 JAM	.20	Exchange e-mails with D. Botter and N. Hazan re procedural requirements for memoranda
8/18/04 JAM	.60	Review and comment on motion for authority to file extended brief and proposed order; attend to filing
8/18/04 MW	1.00	Prepare Motion for Entry of an Order to File Memorandum of Law in Support of Global Settlement in Excess of Fifteen Pages for electronic filing; prepare Certificate of Service; electronically file Motion; serve same
8/18/04 MW	1.50	Prepare binders for trial hearing
8/20/04 JAM	.80	Exchange e-mails with P. Dublin re, and attend to filing of, reply to Shaw objection (0.6); exchange e-mails with N. Hazan re timing of filing of objection to Shaw motion to continue (0.2)

8/20/04	MW	1.00	Prepare Memorandum of Law in Support of Debtors' Sale Motion for electronic filing; prepare Certificate of Service; electronically file same; serve same
8/23/04	JAM	.20	Exchange e-mails with P. Dublin re filing objection to Shaw motion to continue hearing
8/23/04	MW	.90	Prepare Certificate of No Objection for Pierce Atwood's 1st Fee Statement; prepare Certificate of Service; electronically file same
8/24/04	MW	1.00	Prepare Reply to Motion of D.E. Shaw Laminar Portfolios, L.L.C. to Adjourn August 25, 2004 Hearing for electronic filing; prepare Certificate of Service; electronically file and serve same
8/25/04	MW	.20	Prepare Certificate of Service and electronically file Statement of Fees for Services Rendered and Expenses Incurred by Capital & Technology Advisors for July
8/30/04	JAM	.30	Review bar date pleadings
8/31/04	JAM	.20	Exchange e-mails with N. Hazan re coverage of hearing; review exchange of e-mails re proposed change to notice
Subtotal		10.60	
			1,483.00

* * * ATTORNEY/PARALEGAL SUMMARY * * * *

	HOURS	RATE	AMOUNT
M. Pottle	7.40	75.00	555.00
J. Manheimer	3.20	290.00	928.00
Attorney/Paralegal Summary Total	10.60		1,483.00

Asset Disposition

8/05/04	JAM	1.20	Review motion to sell and related pleadings; review Shaw objection
8/23/04	JAM	1.10	Review objections to sale and Debtor's response
8/24/04	JAM	6.00	All afternoon meetings with B. Botter et al. to prepare for hearing
8/25/04	JAM	7.50	Prepare with D. Botter et al. for hearing to approve sale (1.1); attend hearing (6.0); follow up meeting (0.4)
8/26/04	JAM	8.50	Attend all day hearing on sale; debrief with Akin Gump
Subtotal		24.30	
			7,047.00

* * * ATTORNEY/PARALEGAL SUMMARY * * * *

	HOURS	RATE	AMOUNT
J. Manheimer	24.30	290.00	7,047.00
Attorney/Paralegal Summary Total	24.30		7,047.00

Meetings of and Communications/Creditors

8/03/04	JAM	.30	Calls with creditors with questions on press release
8/09/04	JAM	.30	Call with creditor re status
8/18/04	JAM	.50	Participate in telephonic committee meeting

Subtotal 1.10 319.00

* * * ATTORNEY/PARALEGAL SUMMARY * * * *

	HOURS	RATE	AMOUNT
J. Manheimer	1.10	290.00	319.00
Attorney/Paralegal Summary Total	1.10		319.00

Fee/Employment Applications

8/05/04 JAM	.60	Review and attend to filing of Akin Gump statement of fees (.3); review Sidley & Austin statement of fees (.3)
8/05/04 MW	.50	Prepare Statement of Fees of Akin Gump for 1st Period for electronic filing; electronically file same
8/10/04 JAM	.30	Call with W. Barr; assist with filing of fee statement
8/10/04 MW	.20	Prepare Certificate of Service and Electronically file Statement of Fees for Capital & Technology Advisors
8/25/04 MW	1.50	Draft Statement of Fees for Services Rendered by Pierce Atwood for July; prepare exhibits; prepare Certificate of Service; electronically file same

Subtotal 3.10 426.00

* * * ATTORNEY/PARALEGAL SUMMARY * * * *

	HOURS	RATE	AMOUNT
M. Pottle	2.20	75.00	165.00
J. Manheimer	.90	290.00	261.00
Attorney/Paralegal Summary Total	3.10		426.00

Other Contested Matters

8/12/04 JAM	1.20	Review objection to settlement; review Debtor's preliminary memorandum in response
8/18/04 JAM	2.30	Review and comment on committee's memorandum in response to Shaw objection
8/19/04 JAM	.40	Review Shaw motions

Subtotal 3.90 1,131.00

* * * ATTORNEY/PARALEGAL SUMMARY * * * *

	HOURS	RATE	AMOUNT
J. Manheimer	3.90	290.00	1,131.00
Attorney/Paralegal Summary Total	3.90		1,131.00

43.00 TOTAL HOURS

Total for Services 10,406.00

Disbursements

Copying

8/24/04 Photocopy Charges 1,711.60

Subtotal 1,711.60

Telephone

7/08/04 Conference Calls 155.66

8/27/04 Telephone Charges 11.30

Subtotal 166.96

Delivery Services/Messenger

8/30/04 Federal Express 31.75

Subtotal 31.75

Meals

8/25/04 Meals 291.82

Subtotal 291.82

Other

8/23/04 Office Supplies 15.00

8/24/04 Secretarial Overtime 57.84

Subtotal 72.84

Total for Disbursements 2,274.97

Total this Invoice 12,680.97

Electronic Notification by the ECF System:

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