

Herbein + Company, Inc.

Super WIP

For dates from 1/1/1980 to 9/30/2004

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Last Bill	Amount	Bill At
48273	001		Pegasus - Golden Sky Systems, Inc.								
		9/4/2004	425 Pegasus Corporate Tax Engagement	T	152	Groebe, Barry	Partner:	160	2.10	\$8,222.35	On 9/30/2004
			ESTIMATED STATE TAX CALCULATION - 2003							525.00	
		9/6/2004	425 Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		1.70		217.60	
			PREPARE 2003 SEPARATE COMPANY FEDERAL AND STATE RETURNS								
		9/7/2004	425 Pegasus Corporate Tax Engagement	T	160	Barney, Janice		5.70		1,510.50	
			Review state filings: alabama income and franchise; Arkansas income and franchise; georgia; Oklahoma and Tennessee; review separate company federal return								
		9/8/2004	425 Pegasus Corporate Tax Engagement	T	318	Stangl, Carla		0.20		25.60	
			call tn re: payments made								
		9/9/2004	425 Pegasus Corporate Tax Engagement	T	179	Burkins, Michele		0.70		73.50	
						OK NOL research and update					
		9/9/2004	425 Pegasus Corporate Tax Engagement	T	179	Burkins, Michele		0.60		63.00	
						NE combined - entered info in superforms					
		9/10/2004	425 Pegasus Corporate Tax Engagement	T	027	Howard, Kevin		0.70		142.10	
			10K reconciliation								
		9/11/2004	425 Pegasus Corporate Tax Engagement	T	027	Howard, Kevin		0.30		60.90	
			10K reconciliation								
		9/12/2004	425 Pegasus Corporate Tax Engagement	T	027	Howard, Kevin		0.60		121.80	
			10K reconciliation								
		9/12/2004	425 Pegasus Corporate Tax Engagement	T	160	Barney, Janice		0.40		106.00	
			Preparation of various state returns with a 9/15 due date for assembly								
		9/13/2004	425 Pegasus Corporate Tax Engagement	T	160	Barney, Janice		0.20		53.00	

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Project	Task	Date	Work Code	T	EmplID	Name	Invoice #	Hours	Last Bill	Amount	Bill At
48273	001		Pegasus - Golden Sky Systems, Inc.				Partner:	160		\$8,222.35	On 9/30/2004
Final review and sign combined Nebraska return											
		9/14/2004	425	Pegasus Corporate Tax Engagement	T	179	Burkins, Michele	0.20		21.00	
		9/14/2004	425	Pegasus Corporate Tax Engagement	T	345	Prepare estimated coupons for TN Cahill, Shawn	0.70		89.60	
CLEAN-UP 2003 TAX RETURN FILES											
		9/15/2004	425	Pegasus Corporate Tax Engagement	T	179	Burkins, Michele	0.70		73.50	
		9/16/2004	425	Pegasus Corporate Tax Engagement	T	345	CA return Cahill, Shawn	2.30		294.40	
REVIEW 2004 ANNUAL REPORT FILINGS & DUE DATES											
		9/16/2004	425	Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn	0.30		38.40	
REVIEW 2003 STATE OF MICHIGAN SINGLE BUSINESS TAX NOTICE & T/C TO MICHIGAN											
		9/20/2004	425	Pegasus Corporate Tax Engagement	T	179	Burkins, Michele	2.40		252.00	
		9/20/2004	425	Pegasus Corporate Tax Engagement	T	318	CA combined return Stangl, Carla	1.20		153.60	
FL return & attachments											
		9/21/2004	425	Pegasus Corporate Tax Engagement	T	179	Burkins, Michele	2.70		283.50	
		9/22/2004	425	Pegasus Corporate Tax Engagement	T	179	CA combined return Burkins, Michele	2.70		283.50	
		9/22/2004	425	Pegasus Corporate Tax Engagement	T	318	CA combined return Stangl, Carla	0.20		25.60	
determin no De 2003 return is required											
		9/23/2004	425	Pegasus Corporate Tax Engagement	T	179	Burkins, Michele	0.50		52.50	

Herbein + Company, Inc. Super WIP

For dates from 1/1/1980 to 9/30/2004

Project	Task	Date	Work Code	T	EmplID	Name	Invoice #	Hours	Last Bill	Amount	Bill At
48273	001		Pegasus - Golden Sky Systems, Inc.				Partner:	160		\$8,222.35	On 9/30/2004
		9/23/2004	425	T 179		CA combined return Burkins, Michele		2.00		210.00	
		9/23/2004	425	T 179		ID combined tax return Burkins, Michele		0.80		84.00	
		9/24/2004	425	T 179		MN combined tax return Burkins, Michele		1.00		105.00	
		9/24/2004	425	T 179		MN combined tax return Burkins, Michele		1.30		136.50	
		9/24/2004	425	T 179		KS Combined tax return Burkins, Michele		1.20		126.00	
		9/29/2004	425	T 179		OR combined tax return Burkins, Michele		1.30		136.50	
		9/29/2004	425	T 179		CO Combined Burkins, Michele		1.50		157.50	
		9/29/2004	425	T 318		OR Comb ined Stangl, Carla		3.00		384.00	
		9/30/2004	425	T 179		Burkins, Michele		0.90		94.50	
						CO Combined					
Total Category: 400								61.10		\$10,294.90	
Total Category: EXP										1.15	
								0.00		\$1.15	

prepare North Carolina NCCD405

Telephone

E 777

9/30/2004 TEL

Herbein + Company, Inc.
Super WIP
For dates from 1/1/1980 to 9/30/2004

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At
Current: Hours	0.00 Time	\$0.00 Expense	0.00	0.00	9,624.15	\$0.00	**Client Total**	61.10	\$10,296.05	
YTD:						\$0.00				
Account Aging										

WIP Reconciliation		Opening WIP	Time	Expenses	Billings	MarkUp/Dn	Transfers	Closing WIP
PTD		10,296.05	6,944.50	0.00	0.00	0.00	0.00	17,240.55
YTD		10,296.05	6,944.50	0.00	0.00	0.00	0.00	17,240.55
Category Summary Totals								
TAX		61.10	10,294.90		0.00	10,294.90		0.00
EXPENSES		0.00	1.15		1.15	0.00		1.00
****Totals		61.10	\$10,296.05		\$1.15	\$10,294.90		8,953.09

Employee Summary Totals		Hours	Amount	Cost	Difference	Ratio
Howard, Kevin D.		1.60	324.80	0.00	324.80	0.00
Groebel, Barry D.		15.30	3,825.00	0.00	3,825.00	0.00
Barney, Janice S.		7.00	1,855.00	0.00	1,855.00	0.00
Burkins, Michele D.		20.50	2,152.50	0.00	2,152.50	0.00
Stangl, Carla M.		4.60	588.80	0.00	588.80	0.00
Cahill, Shawn M.		12.10	1,548.80	0.00	1,548.80	0.00
****Totals		61.10	\$10,294.90	\$0.00	\$10,294.90	0.00

Herbein + Company, Inc.
Super WIP

For dates from 1/1/1980 to 9/30/2004

Project	Task	Date	Work Code	T	EmplID	Name	Invoice #	Hours	Last Bill	Amount	Bill At
48254	001		Pegasus Henry County MRTV, Inc.				Partner:	160		\$600.00	On 9/30/2004
		9/8/2004	425 Pegasus Corporate Tax Engagement	T	134	Wolf, Steve		1.40		245.00	
		CALL TO OHIO DEPT OF TAXATION RE: MIN TAX AND BROTHER-SISTER CORPS., CALL TO PKF FIRM BARNES, DENNIG									
		9/9/2004	425 Pegasus Corporate Tax Engagement	T	179	Burkins, Michele		1.50		157.50	
		OH combined return									
		9/12/2004	425 Pegasus Corporate Tax Engagement	T	160	Barney, Janice		0.40		106.00	
		Ohio combined return									
		9/20/2004	425 Pegasus Corporate Tax Engagement	T	318	Stangl, Carla		0.20		25.60	
		schedule of 2004 estiamted tax liability for states									
		Total Category: 400								\$1,515.10	

Current: Hours	0.00	Time	\$0.00	Expense	\$0.00	**Client Total**	
YTD:	0.00		\$0.00		\$0.00		
Account Aging			0.00		1,515.10	0.00	\$1,515.10

WIP Reconciliation	Opening WIP	Time	Expenses	Billings	MarkUp/Dn	Transfers	Closing WIP
PTD	1,515.10	52.50	0.00	0.00	0.00	0.00	1,567.60
YTD	1,515.10	52.50	0.00	0.00	0.00	0.00	1,567.60

Category Summary Totals					Hours	Amount	Cost	Difference	Ratio	Bill Amt
TAX					9.00	1,515.10	0.00	1,515.10	0.00	
****Totals					9.00	\$1,515.10	\$0.00	\$1,515.10	0.00	

Employee Summary Totals					Hours	Amount	Cost	Difference	Ratio
Wolf, Steve M.					2.00	350.00	0.00	350.00	0.00
Barney, Janice S.					2.30	609.50	0.00	609.50	0.00

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Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At
<u>Employee Summary Totals</u>										
				<u>Hours</u>	<u>Amount</u>	<u>Cost</u>	<u>Difference</u>	<u>Ratio</u>		
Burkins, Michele D.				2.00	210.00	0.00	210.00	0.00		
Stangl, Carla M.				0.20	25.60	0.00	25.60	0.00		
Cahill, Shawn M.				2.50	320.00	0.00	320.00	0.00		
****Totals				9.00	\$1,515.10	\$0.00	\$1,515.10	0.00		

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For dates from 1/1/1980 to 9/30/2004

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At				
48226	001		Pegasus - HMW				Partner:	160	Last Bill \$159.00	On 9/30/2004				
			Attn: Carlisle Sewell				Manager:	160	Last Paid \$295.00	On 5/25/2004				
			225 City Line Ave., Suite 200				Accountant		YTD Mark Up/Downs					
			Bala Cynwvd	PA	19004	610-934-7000	Biller:	003	A/R Total	265.05				
		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	08/31/04	09/30/04	10/31/04	Total
Production		0	0	27	27	0	0	0	0	105	159	327	-125	520
Markups/Downs		0	0	0	3	0	0	0	0	0	0	0	0	3
Billing		0	0	0	295	0	0	0	0	0	105	159	0	559
Payment		0	0	-1,275	0	0	-295	0	0	0	0	0	0	-1,570
9/16/2004 425 Pegasus Corporate Tax T 345 Cahill, Shawn														
Engagement														
REVIEW 2004 ANNUAL REPORT FILINGS & DUE DATES														
9/30/2004 425 Pegasus Corporate Tax T 179 Burkins, Michele														
Engagement														
ME Combined return														
Total Category: 400														
Current:	Hours	0.00	Time	\$0.00	Expense	\$0.00	**Client Total**							
YTD:		0.00		\$0.00		\$0.00								
Account Aging														
0.00 201.80 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 201.80														
WIP Reconciliation														
Opening WIP Time Expenses Billings MarkUp/Dn Transfers Closing WIP														
PTD		326.80	0.00	0.00	0.00	0.00	-125.00	201.80						
YTD		326.80	0.00	0.00	0.00	0.00	-125.00	201.80						
Category Summary Totals														
TAX			Hours	Amount	Cost	Difference	Ratio	Bill Amt						
			1.90	201.80	0.00	201.80	0.00							
****Totals			1.90	\$201.80	\$0.00	\$201.80	0.00							

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<u>Employee Summary Totals</u>										
				<u>Hours</u>	<u>Amount</u>	<u>Cost</u>	<u>Difference</u>	<u>Ratio</u>		
Burkins, Michele D.				1.80	189.00	0.00	189.00	0.00		
Cahill, Shawn M.				0.10	12.80	0.00	12.80	0.00		
****Totals				1.90	\$201.80	\$0.00	\$201.80	0.00		

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Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At
48175	001	PST Holdings, Inc.					Partner:	160	\$921.60	On 9/30/2004
		Attn: Carlisle Sewell					Manager:	160	\$260.00	On 8/2/2004
		225 City Line Ave., Suite 200					Accountant		YTD Mark Up/Downs	
		Bala Cynwyd	PA	19004	610-934-7000	Bill:	003	A/R Total	1,452.96	
Production Markups/Downs Billing Payment										Total
tax review; review entries recording the merger of the finance corporations; review tax basis issues										
10k rec										
check ohio estiamte requirements & whether PST filed in NH in 2001 or 2002										
10K rec -print tax workpapers for all PST , GSS and South Plains, PSDC, PST holdings, PSFC										
10k rec										
10 k										

Herbein + Company, Inc.
Super WIP

For dates from 1/1/1980 to 9/30/2004

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At
48175	001		PST Holdings, Inc.				Partner:	160	Last Bill \$921.60	On 9/30/2004
		9/10/2004	425	Pegasus Corporate Tax Engagement	T 318	Stangl, Carla		0.30	38.40	
		reconcile 10k differences								
		9/11/2004	425	Pegasus Corporate Tax Engagement	T 318	Stangl, Carla		2.70	345.60	
		10k								
		9/13/2004	425	Pegasus Corporate Tax Engagement	T 318	Stangl, Carla		0.20	25.60	
		refile binders used to prepare returns & file extension w/p in 2003 binder								
		Total Category: 400								
								12.20	\$1,693.90	

Current: Hours 0.00 **Time** \$0.00 **Expense** \$0.00 ****Client Total**** \$1,693.90

YTD: 0.00 \$0.00

Account Aging 0.00 1,693.90 0.00 0.00 \$1,693.90

WIP Reconciliation Opening WIP Time Expenses Billings MarkUp/Dn Transfers Closing WIP

PTD 1,682.70 0.00 0.00 0.00 11.20 1,693.90

YTD 1,682.70 0.00 0.00 0.00 11.20 1,693.90

Category Summary Totals					Hours	Amount	Cost	Difference	Ratio	Bill Amt
TAX					12.20	1,693.90	0.00	1,693.90	0.00	
****Totals					12.20	\$1,693.90	\$0.00	\$1,693.90	0.00	

Employee Summary Totals					Hours	Amount	Cost	Difference	Ratio
Barney, Janice S.					1.10	291.50	0.00	291.50	0.00
Burkins, Michele D.					0.80	84.00	0.00	84.00	0.00
Stangl, Carla M.					10.30	1,318.40	0.00	1,318.40	0.00
****Totals					12.20	\$1,693.90	\$0.00	\$1,693.90	0.00

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Super WIP

For dates from 1/1/1980 to 9/30/2004

Project	Task	Date	Work Code	T	EmplD	Name	Invoice #	Hours	Amount	Bill At	
48152	001		Pegasus Media & Communications, Inc. Attn: Carlisle Sewell 225 City Line Ave., Suite 200	PA	19004	(610) 934-7000	Partner:	160	Last Bill \$1,292.80	On 9/30/2004	
							Manager:	160	Last Paid \$245.00	On 8/2/2004	
							Accountant		YTD Mark Up/Downs		
							Bill:	003	A/R Total	3,177.66	

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Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Last Bill	Amount	Bill At
48152	001	Pegasus Media & Communications, Inc.									
		9/9/2004	425	Pegasus Corporate Tax Engagement	T	318	Stangl, Carla	Partner:	160	\$1,292.80	On 9/30/2004
								2.00		256.00	
		10 k									
		9/9/2004	425	Pegasus Corporate Tax Engagement	T	152	Groebe, Barry		0.80	200.00	
		QUESTIONS REGARDING 2003 PM&C TAX RETURN									
		9/10/2004	425	Pegasus Corporate Tax Engagement	T	152	Groebe, Barry		0.50	125.00	
		CLEAR TAX RETURN REVIEW COMMENTS									
		9/10/2004	425	Pegasus Corporate Tax Engagement	T	318	Stangl, Carla		2.50	320.00	
		reconcile 10k differences									
		9/11/2004	425	Pegasus Corporate Tax Engagement	T	152	Groebe, Barry		3.50	875.00	
		REVIEW AND CORRECT 2003 PM&C TAX RETURN INCLUDING TAX RESEARCH RE LITIGATION EXPENSES									
10k	10k reconciliation	9/11/2004	425	Pegasus Corporate Tax Engagement	T	160	Barney, Janice		2.10	556.50	
		9/11/2004	425	Pegasus Corporate Tax Engagement	T	318	Stangl, Carla		2.90	371.20	
		9/12/2004	425	Pegasus Corporate Tax Engagement	T	160	Barney, Janice		0.90	238.50	
		9/23/2004	425	Pegasus Corporate Tax Engagement	T	318	Stangl, Carla		1.30	166.40	
		9/23/2004	425	Pegasus Corporate Tax Engagement	T	318	Stangl, Carla		0.40	51.20	
		gather info for calc of basis in PBT and dscs with JSB then BDG									
		9/24/2004	425	Pegasus Corporate Tax Engagement	T	318	Stangl, Carla		5.70	729.60	
		update basis schedules for basis in PBT Inc.									

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Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At
48152	001		Pegasus Media & Communications, Inc.				Partner:	160	Last Bill \$1,292.80	On 9/30/2004
		9/27/2004	425	Pegasus Corporate Tax	T	318	Stangl, Carla	2.10	268.80	
			Engagement							
	finish basis update									
	Total Category: 400							33.10	\$5,825.50	

Herbein + Company, Inc.
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For dates from 1/1/1980 to 9/30/2004

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At			
48227	001	Pegasus - Portland Broadcast, Inc.											
		Attn: Carlisle Sewell											
		225 City Line Ave., Suite 200											
		Bala Cynwyd PA 19004 610-934-7000											
		Partner: 160 Last Bill \$630.00 On 8/16/2004											
		Manager: 160 Last Paid \$165.00 On 8/2/2004											
		Accountant YTD Mark Up/Downs											
		Bill: 003 A/R Total 636.30											
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 08/31/04 09/30/04 10/31/04 Total													
Production		0	0	82	27	55	0	0	630	0	560	507	1,861
Markups/Downs		13	0	0	0	0	0	1	0	0	0	14	0
Billing		450	0	0	0	0	0	165	0	630	0	0	1,245
Payment		0	0	-1,625	0	0	-450	0	0	-165	0	0	-2,240
9/8/2004	425	Pegasus Corporate Tax Engagement	T 160	Barney, Janice				1.40	371.00				
review separate company federal; review goodwill not amortizable for tax and make adjustments; reconcile sales for tax and amt													
9/30/2004	425	Pegasus Corporate Tax Engagement	T 179	Burkins, Michele				1.80	189.00				
ME Combined return													
Total Category: 400													
Current:	Hours	0.00	Time	\$0.00	Expense	\$0.00	**Client Total**						
YTD:		0.00		\$0.00		\$0.00							
Account Aging													
0.00 0.00 560.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 560.00													
WIP Reconciliation	Opening WIP	Time	Expenses	Billings	MarkUp/Dn	Transfers	Closing WIP						
PTD	560.00	506.60	0.00	0.00	0.00	0.00	1,066.60						
YTD	560.00	506.60	0.00	0.00	0.00	0.00	1,066.60						
Category Summary Totals													
TAX		3.20	Amount	560.00	Cost	Difference	Ratio	Bill Amt					

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****Totals										
				3.20	\$560.00	\$0.00	\$560.00	0.00		
<u>Employee Summary Totals</u>										
				<u>Hours</u>	<u>Amount</u>	<u>Cost</u>	<u>Difference</u>	<u>Ratio</u>		
Barney, Janice S.				1.40	371.00	0.00	371.00	0.00		
Burkins, Michele D.				1.80	189.00	0.00	189.00	0.00		
****Totals				3.20	\$560.00	\$0.00	\$560.00	0.00		

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For dates from 1/1/1980 to 9/30/2004

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At										
48277	001		Pegasus - Primewatch, Inc. Attn: Carlisle Sewell 225 Citi Line Avenue Suite 200 Bala Cynwyd PA 19004 610-934-7000				Partner: Manager: Accountant Biller:	160	\$230.00	On 5/19/2004										
								160	\$230.00	On 8/2/2004										
								YTD Mark Up/Downs												
								160	A/R Total	0.00										
								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	08/31/04	09/30/04	10/31/04	Total
								0	0	0	0	77	36	0	0	0	0	1,355	427	1,894
								0	0	0	0	0	0	0	3	0	0	0	0	3
								0	0	0	0	0	0	0	230	0	0	0	0	230
								0	0	-1,860	0	0	0	0	0	0	-230	0	0	-2,090
9/1/2004	425	Pegasus Corporate Tax Engagement	T	179	Burkins, Michele			0.30		31.50										
9/1/2004	425	Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn	Assist Shawn with questions and locating files		6.80		870.40										
PREPARE 2003 SEPARATE COMPANY FEDERAL AND STATE RETURNS																				
9/2/2004	425	Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn			0.50		64.00										
PREPARE 2003 SEPARATE COMPANY FEDERAL AND STATE RETURNS																				
9/8/2004	425	Pegasus Corporate Tax Engagement	T	160	Barney, Janice			1.00		265.00										
review primewatch separate company federal return; book/tax adjustments																				
9/30/2004	425	Pegasus Corporate Tax Engagement	T	318	Stangl, Carla			1.00		128.00										
check status of NC return, prepare estimates, additional attachments, check 2004 payments made																				
Total Category: 400																				
Current:	Hours	0.00	Time	\$0.00	Expense	\$0.00	**Client Total**	9.60	\$1,358.90											
YTD:		0.00		\$0.00		\$0.00		9.60	\$1,358.90											

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For dates from 1/1/1980 to 9/30/2004

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At
Account Aging										
				0.00		457.00	901.90	0.00	0.00	\$1,358.90
WIP Reconciliation										
	Opening WIP		Time	Expenses	Billings	MarkUp/Dn	Transfers	Closing WIP		
PTD	1,354.70		422.40	0.00	0.00	0.00	4.20	1,781.30		
YTD	1,354.70		422.40	0.00	0.00	0.00	4.20	1,781.30		
Category Summary Totals										
			<u>Hours</u>		<u>Amount</u>		<u>Cost</u>	<u>Difference</u>	<u>Ratio</u>	<u>Bill Amt</u>
TAX			9.60		1,358.90		0.00	1,358.90	0.00	
****Totals			9.60		\$1,358.90		\$0.00	\$1,358.90	0.00	
Employee Summary Totals										
			<u>Hours</u>		<u>Amount</u>		<u>Cost</u>	<u>Difference</u>	<u>Ratio</u>	
Barney, Janice S.			1.00		265.00		0.00	265.00	0.00	
Burkins, Michele D.			0.30		31.50		0.00	31.50	0.00	
Stangl, Carla M.			1.00		128.00		0.00	128.00	0.00	
Cahill, Shawn M.			7.30		934.40		0.00	934.40	0.00	
****Totals			9.60		\$1,358.90		\$0.00	\$1,358.90	0.00	

Herbein + Company, Inc.

Super WIP

For dates from 1/1/1980 to 9/30/2004

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At				
48105	001	Pegasus Satellite Communications, Inc.												
		Attn: Carlisle Sewell												
		225 City Line Avenue												
		Suite 200												
		Bala Cynwvd												
		PA 19004												
		610-934-7000												
Production Markups/Downs		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	08/31/04	09/30/04	10/31/04	Total
		31,552	8,730	14,215	15,401	7,847	11,578	3,564	2,514	31,158	9,895	20,863	6,507	163,825
Billing		1	0	-1	2	0	0	0	0	0	16	0	0	19
Payment		19,750	0	36,565	20,135	0	0	24,721	0	0	33,642	14,078	0	148,890
		-7,740	0	-53,200	0	0	-19,750	-56,700	0	0	-24,721	0	0	-162,111
	9/1/2004	425	Pegasus Corporate Tax Engagement	T	160	Barney, Janice		0.70	185.50					
PEGASUS MEDIA & COMMUNICATIONS FINANCIAL CORP - INITIAL AND FINAL FILING														
	9/2/2004	425	Pegasus Corporate Tax Engagement	T	152	Groebe, Barry		2.00	500.00					
TAX CONSULTING REGARDING STOCK BASIS FROM REORGANIZATION AND POSSIBLE WORTHLESS STOCK DEDUCTIONS														
	9/3/2004	425	Pegasus Corporate Tax Engagement	T	318	Stangl, Carla		0.60	76.80					
engagement letter - look for file & dscs jsb & email alexis , ck w/ katie , judie, save file to F drive														
	9/3/2004	425	Pegasus Corporate Tax Engagement	T	318	Stangl, Carla		2.80	358.40					
10K rec - dscs jsb and sw- make copies of schedules needed, copy 10k rec & remove prior year numbers, copy balance sheets of finished tax returns														
	9/6/2004	425	Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		10.80	1,382.40					
COMPUTATION OF PROJECTED TAX LIABILITY FOR SALE OF SATELLITE ASSETS TO DIRECT TV														
	9/6/2004	425	Pegasus Corporate Tax Engagement	T	152	Groebe, Barry		2.80	700.00					
REVIEW 2003 SEPARATE COMPANY TAX RETURN														

Herbein + Company, Inc.

Super WIP

For dates from 1/1/1980 to 9/30/2004

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At
48105	001		Pegasus Satellite Communications, Inc.							
		9/6/2004	425 Pegasus Corporate Tax Engagement	T 152		Groebe, Barry	Partner:	160	Last Bill \$14,077.61	On 9/30/2004
								6.50	1,625.00	
			CALCULATION OF ESTIMATED 2003 AND 2004 STATE TAX FROM COMBINED STATE RETURNS							
		9/7/2004	425 Pegasus Corporate Tax Engagement	T 345		Cahill, Shawn		4.00	512.00	
			COMPUTATION OF PROJECTED TAX LIABILITY FOR SALE OF SATELLITE ASSETS TO DIRECT TV							
		9/7/2004	425 Pegasus Corporate Tax Engagement	T 318		Stangl, Carla		1.20	153.60	
			10k ENTER & copy more companies- reconcile 2 south plains pieces, reconcile WTLH 2 pieces, review all sheets to delte entities no longer in existence at 1/1/03							
		9/8/2004	425 Pegasus Corporate Tax Engagement	T 318		Stangl, Carla		0.60	76.80	
			10k rec							
		9/8/2004	425 Pegasus Corporate Tax Engagement	T 318		Stangl, Carla		2.50	320.00	
			engagement letter							
		9/9/2004	425 Pegasus Corporate Tax Engagement	T 345		Cahill, Shawn		12.30	1,574.40	
			PREP CALCULATION OF 2004 ESTIMATED FEDERAL AND STATE TAX LIABILITIES FOR SALE OF ASSETS TO DIRECT TV							
		9/9/2004	425 Pegasus Corporate Tax Engagement	T 318		Stangl, Carla		1.50	192.00	
			10 k							
		9/9/2004	425 Pegasus Corporate Tax Engagement	T 152		1 03 Groebe, Barry		3.00	750.00	
			PREPARE AND REVIEW 2003 SEPARATE COMPANY RETURN FOR PSC							
		9/9/2004	425 Pegasus Corporate Tax Engagement	T 152		Groebe, Barry		1.80	450.00	
			SCHEDULE OF CONSOLIDATED AND COMBINED STATE TAX LIABILITIES							
		9/10/2004	425 Pegasus Corporate Tax Engagement	T 152		Groebe, Barry		0.50	125.00	