

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 September 1, 2004 through September 30, 2004

SIDLEY AUSTIN BROWN & WOOD LLP

BEIJING
BRUSSELS
CHICAGO
DALLAS
GENEVA
HONG KONG
LONDON

BANK ONE PLAZA
10 SOUTH DEARBORN STREET
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LOS ANGELES
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SAN FRANCISCO
SHANGHAI
SINGAPORE
TOKYO
WASHINGTON, D.C.

FEDERAL ID 36-4474078

October 29, 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

For professional services rendered through September 30, 2004
re Regulatory:

| | |
|----------------------------|----------------------------|
| Fees | \$331,710.00 |
| Total Due This Bill | <u>\$331,710.00</u> |

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: *****

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Regulatory

TIME DETAIL

| Date | Name | Narrative | Hours |
|----------|--------------|--|-------|
| 09/01/04 | TA Dadson | Document review re: SEC issues (4.8); telephone conference with T. Genger re: same (.2) | 5.00 |
| 09/01/04 | T Fehilly | Worked on the task of conversion of documents to imaged format for production to SEC | 2.50 |
| 09/01/04 | TW Genger | Call with G. Meyer (.30), R. Sinkfield (.20), S. Yuan (.30); S. Klein (.30), T. Dadson (.20) and A. Ghais (.30) re: SEC document production; review IPRO set-up and format (.40) | 2.00 |
| 09/01/04 | PV Gerlach | Review email regarding certain documents regarding SEC issues (.2); email B. Rashkover regarding status of document production to SEC, timing, budget, etc. (.5); email T. Yancey and others regarding same (.2); telephone call S. Blank regarding document production (.3); telephone call SEC regarding document production issues (.3) | 1.50 |
| 09/01/04 | AA Ghais | Conference with T. Genger regarding document review regarding SEC issues (.3); begin document review for responsiveness and privilege (1.0) | 1.30 |
| 09/01/04 | R Lyons | Document review per attorney request, searching for specific information and tagging documents electronically for production to SEC | 4.50 |
| 09/01/04 | GS Meyer | Document review for production to SEC (3.5); telephone call with T. Genger re: same (.3) | 3.80 |
| 09/01/04 | RA Rogers | Provide reviewers access to litigation documents for production to SEC (2.30), tested interoffice connectivity (1.0) | 3.30 |
| 09/01/04 | MB Segall | Teleconference with S. Klein re document review for production to SEC (0.2); review documents (1.6) | 1.80 |
| 09/01/04 | RH Sinkfield | Discussions with S Klein re: document coding privilege interpretations (.2); discussions with T. Genger re: document production re: SEC issues (.2); privilege review of files for production to SEC (7.3) | 7.70 |
| 09/01/04 | SH Yuan | Work with Litigation Support to connect to document review for production to SEC(.30); telephone call with T. Genger re: same (.30); conference call with S. Klein re: question relating to document review (.20); document review for production to SEC (4.40) | 5.20 |
| 09/02/04 | TA Dadson | Document review for production to SEC | 5.00 |

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| Date | Name | Narrative | Hours |
|----------|--------------|---|-------|
| 09/02/04 | TW Genger | Electronic document review for production to SEC | 9.00 |
| 09/02/04 | AA Ghais | Document review for responsiveness and privilege for production to SEC | 3.80 |
| 09/02/04 | SE Klein | Interview witnesses re: SEC issues (4.4); conference with B. Rashkover re: same (.4); telephone conference with S. Blank re: strategy and coordination (.5); telephone interview with witness (.3). | 5.60 |
| 09/02/04 | R Lyons | Review of response emails re: SEC issues forwarded by attorney and perform data entry re: same into spreadsheet | 4.50 |
| 09/02/04 | R Lyons | Research public filings from SEC website per attorney request | 1.00 |
| 09/02/04 | GS Meyer | Document review for production to SEC (7.1); telephone call with S. Yuan re: same (.2) | 7.30 |
| 09/02/04 | BW Rashkover | Interview witness re: SEC issues (2.0); telephone conference with Scott Blank re: interviews and documents (.5); meeting with additional witness (.2); review notes and documents (.8); further interview witness (.5); interview additional witness (.3); telephone conference with witness (.3); conference with Steve Klein (.4); review interview notes and documents (1.0); additional witness interview (1.0), telephone conference with Ted Lodge (.1) | 7.10 |
| 09/02/04 | MB Segall | Document review for production to SEC | 5.90 |
| 09/02/04 | JB Tatel | Finalize and send letter to DIRECTV in response to SEC subpoena | .50 |
| 09/02/04 | SH Yuan | Document review for production to SEC (5.0); phone call with S. Klein re: question on classifying certain documents (.1); phone call with G. Meyer re: questions on certain documents (.2) | 5.30 |
| 09/03/04 | TA Dadson | Document review for production to SEC | 5.50 |
| 09/03/04 | T Fehilly | Made a backup to DVD for vendor pickup of files which need to be outsourced for image formatting for review re: SEC issues | .50 |
| 09/03/04 | T Fehilly | Address issues related to retaining a 3rd party vendor to process a collection of files to an imaged format for review re: SEC issues (.9); conference with S. Klein re: electronic discovery issues re: same (.4) | 1.30 |
| 09/03/04 | T Fehilly | Conversion of Non Standard emails with embedded objects for review re: SEC issues | 2.10 |
| 09/03/04 | T Fehilly | Performed full quality control check against files and TiFF conversion of native files for document review re: SEC issues | 1.50 |

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| Date | Name | Narrative | Hours |
|----------|--------------|---|-------|
| 09/03/04 | T Fehilly | Configured and initiated the batch conversion process of emails and efiles to image format for review re: SEC issues | 3.00 |
| 09/03/04 | PV Gerlach | Telephone call with interested party regarding issues regarding document production to SEC (.3); email G. Parizek regarding document issues (.4); emails B. Rashkover regarding production issues (.3) | 1.00 |
| 09/03/04 | SE Klein | Telephone interview witnesses re: SEC issues with B. Rashkover (.8); telephone conferences with B. Rashkover re: strategy and coordination re: SEC issues (.7); meet with T. Fehilly re: electronic discovery issues (.4); telephone conference re: obtaining certain documents for review re: SEC issues (.4); discussions with R. Lyons re: document production assignments (.4); review documents (1.3). | 4.00 |
| 09/03/04 | R Lyons | Coordinated sending CD's of documents re: SEC issues to client | .30 |
| 09/03/04 | R Lyons | Preparation of materials to be produced to SEC per attorney request (2.1); conference with S. Klein re: same (.4) | 2.50 |
| 09/03/04 | GS Meyer | Document review for production to SEC | 6.70 |
| 09/03/04 | BW Rashkover | Interview witness re: SEC issues (.8); interview second witness (.5); telephone conference with Scott Blank re: same (.5); telephone conference with Scott Klein re: same (.5); telephone conference with Ted Lodge re: SEC issues (.2); telephone conference Steve Klein re: document reviews (.2); review documents (.2); e-mail Scott Blank re: same (.1) | 3.00 |
| 09/03/04 | MB Segall | Review documents for production to SEC | 5.30 |
| 09/03/04 | SH Yuan | Document review re: SEC issues | 4.00 |
| 09/04/04 | T Fehilly | Continue to address issues re: batch process re: files re: document production to SEC | .90 |
| 09/04/04 | T Fehilly | Address issues re: batch process re: files re: document production to SEC | .90 |
| 09/04/04 | BW Rashkover | Review e-mail documents for production to SEC (.2); e-mail Steve Klein re: same (.3) | .50 |
| 09/05/04 | T Fehilly | Performed full quality control check against emails and efiles log files, and TIFF conversion of native files for document review re: SEC issues | 1.90 |
| 09/05/04 | T Fehilly | Imported in Tiff images resulting from emails and efiles petrification for document review re: SEC issues | 1.30 |
| 09/06/04 | TW Genger | Electronic document review for production to SEC | 2.50 |

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| Date | Name | Narrative | Hours |
|----------|--------------|---|-------|
| 09/06/04 | AA Ghais | Document review for responsiveness and privilege for production to SEC | 8.00 |
| 09/06/04 | BW Rashkover | Review certain documents re: SEC issues (.2); work on fact outline (.8); review certain other documents (.5); review electronic documents (1.0) | 2.50 |
| 09/07/04 | TA Dadson | Document review for production to SEC | 6.30 |
| 09/07/04 | TW Genger | Electronic document review for production to SEC | 8.50 |
| 09/07/04 | AA Ghais | Document review for responsiveness and privilege for production to SEC | 7.80 |
| 09/07/04 | R Lyons | Coordination of sending CD's to Client re: documents re: SEC issues | .30 |
| 09/07/04 | R Lyons | Research SEC public filings per attorney request | 3.50 |
| 09/07/04 | GS Meyer | Document review for production to SEC | 5.50 |
| 09/07/04 | GB Parizek | Telephone call with K. O'Donnell regarding status of document production to SEC (.3); telephone call with B. Rashkover regarding same (.2); prepare email to P. Gerlach, B. Rashkover and S. Klein regarding same (.3); telephone call with S. Klein regarding document production (.3) | 1.10 |
| 09/07/04 | BW Rashkover | Continued review of electronic documents re: SEC issues (1.5); conference with Steve Klein re: document review and production to SEC (.8); revise evidence outline (.2); telephone conference with Scott Blank re: status of document production (.5); telephone conference with Tom Yancey re: status of document production (.7); email Martin Jackson re: open issues and interviews (.3); telephone conference with Ted Lodge (.7); long-term plan document production (.6); telephone conference with George Parizek re: document production (.2); e-mails re: document production issues (.2); review documents for production (.5) | 6.20 |
| 09/07/04 | MB Segall | Document review for production to SEC | 5.80 |
| 09/07/04 | RH Sinkfield | Complete review of certain documents re: SEC issues and begin review of further documents re: same | 6.50 |
| 09/07/04 | TS Stringer | Retrieve filings of Pegasus stations for T. Van Wazer | 1.00 |
| 09/07/04 | TH Yancey | Telephone conference with B. Rashkover regarding progress in responding to SEC subpoena | .70 |
| 09/07/04 | SH Yuan | Email with G. Meyer and S. Klein re: questions relating to the document production to SEC (.30); electronic document review | 8.10 |

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| Date | Name | Narrative | Hours |
|----------|--------------|---|-------|
| | | (7.50); review Pegasus' organizational charts (.30) | |
| 09/08/04 | TA Dadson | Document review for production to SEC | 5.50 |
| 09/08/04 | T Fehilly | Created updated index for import into IPRO to now reference new 3rd party imaged excel spreadsheets for document review for production to SEC | 1.90 |
| 09/08/04 | T Fehilly | Created updated index to include non-standard file types for document production to SEC | 1.70 |
| 09/08/04 | T Fehilly | Copied outsourced imaged excel spreadsheets from 3rd party vendor over to litigation server and substituted place holder images from attachments with vendor images for document review for production to SEC | 2.10 |
| 09/08/04 | T Fehilly | Created a concordance database with a log of efiles per Steve Klein, so the efiles could be date coded, for review for production to SEC | 1.30 |
| 09/08/04 | TW Genger | Electronic document review for production to SEC | 10.50 |
| 09/08/04 | AA Ghais | Document review for responsiveness and privilege for production to SEC | 4.50 |
| 09/08/04 | MB Jackson | Research re: certain legal theories re: SEC issues | 2.90 |
| 09/08/04 | R Lyons | Preparation of SEC production materials per attorney request | 6.50 |
| 09/08/04 | GS Meyer | Document review for production to SEC | 8.20 |
| 09/08/04 | GB Parizek | Review and reply to email from B. Rashkover re: document review for production to SEC | .20 |
| 09/08/04 | BW Rashkover | Continued review of documents re: SEC issues (1.0); conference with Steve Klein re: same (.5); e-mail to Scott Blank et al. re: document production issues (.1); e-mail to witness (.1); review certain documents re: SEC issues (.8); telephone conference with Scott Blank re: status (.1); review selected documents (.3); e-mails to Steve Klein re: document production (.1); prepare for interviews tomorrow (.5); telephone conference with witness (.5); review e-mails for interviews tomorrow (.5); e-mail to Steve Klein re: privilege issues (.3) | 4.80 |
| 09/08/04 | RA Rogers | Resolved document imagebase issue for document review for production to SEC | .50 |
| 09/08/04 | MB Segall | Document review for production to SEC | 2.40 |
| 09/08/04 | RH Sinkfield | Document review for production to SEC | 4.00 |
| 09/08/04 | TS Stringer | Retrieve ownership filings for the Pegasus stations for T Van | 2.00 |

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| Date | Name | Narrative | Hours |
|----------|--------------|---|-------|
| | | Wazer | |
| 09/08/04 | TP Van Wazer | Review e-mail from C. Pendarvis of FCC re: processing of pending Pegasus applications (.20); circulate same along with text of most recent amendments (.30); begin drafting, revising, editing response to FCC staff's e-mail (1.0) | 1.50 |
| 09/08/04 | SH Yuan | Electronic document review for production to SEC | 6.00 |
| 09/09/04 | TA Dadson | Document review for production to SEC | 4.80 |
| 09/09/04 | T Fehilly | Date sorted the concordance database by date coded, exported the list in that order, and built out a new export based in the sequential order of the chronological sort, all for document review for production to SEC | 1.20 |
| 09/09/04 | T Fehilly | Engaged Rick Meuer from Kroll Ontrack on the project of recovery of electronic documents for review for production to SEC | .70 |
| 09/09/04 | T Fehilly | Ran a tag condition query to create a master tag to cover all requests and built a new production set for all non responsive and non privileged documents for both custodians, for review for production to SEC | 2.20 |
| 09/09/04 | TW Genger | Electronic document review for production to SEC | 2.80 |
| 09/09/04 | AA Ghais | Document review for responsiveness and privilege in connection with SEC subpoena | 4.50 |
| 09/09/04 | MB Jackson | Interview witness re: SEC issues | 2.10 |
| 09/09/04 | MB Jackson | Prepare for interview with witness re: SEC issues | .90 |
| 09/09/04 | MB Jackson | Interview witness re: SEC issues | 4.10 |
| 09/09/04 | MB Jackson | Meeting with T. Lodge and S. Blank re: document production to SEC and meeting with T. Lodge re: miscellaneous SEC issues | .70 |
| 09/09/04 | MB Jackson | Preparation for interview with second witness re: SEC issues | .40 |
| 09/09/04 | R Lyons | Preparation of SEC production materials per attorney request | 8.50 |
| 09/09/04 | GS Meyer | Electronic Document review for production to SEC | 6.30 |
| 09/09/04 | GB Parizek | Review and reply to email from S. Klein regarding document production to SEC (.1); telephone call with S. Klein regarding document production (.1); telephone call with K. O'Donnell regarding same (.2); prepare email to P. Gerlach, B. Rashover and S. Klein regarding same (.1) | .50 |
| 09/09/04 | BW Rashkover | Review documents from Steve Klein re: SEC issues (.2); e-mail Steve Klein re: issue (.3); review witness e-mails en route to | 10.00 |

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| Date | Name | Narrative | Hours |
|----------|--------------|--|-------|
| | | Philadelphia for witness interviews re: SEC issues (3.0); review documents for interviews (.2); conference with Ted Lodge re: same (.3); interview witness (1.5); conference call with Mark Eyer, Ted Lodge, Scott Blank and Steve Klein re: SEC issues (.5); conference with Martin Jackson re: same (.1); review documents for second witness interview (.4); interview second witness (3.5) | |
| 09/09/04 | DP Renaldo | Researching privilege issues for response to SEC subpoena | 5.50 |
| 09/09/04 | RA Rogers | Provide access to users to review materials located in NY and resolve any issues related to image base for document review for production to SEC | 2.00 |
| 09/09/04 | MB Segall | Document review for production to SEC | .70 |
| 09/09/04 | RH Sinkfield | Document review for production to SEC | 7.50 |
| 09/09/04 | TP Van Wazer | FCC Advocacy: draft response to FCC staff e-mail setting for basis to act on pending Pegasus applications (.40); telephone calls, e-mails with M. Nachman, C. Crate and M. Pagon approving draft (.40); revise and forward e-mail to FCC staff supporting action on pending applications now (.20) | 1.00 |
| 09/09/04 | TP Van Wazer | Children's Programming: Monitor FCC's open meeting discussing imposition of new children's programming requirements on DTV stations and revising current rules applicable to analog stations (.30); draft, revise, edit and forward e-mail to M. Yanuzzi and M. Nachman et al summarizing analog changes (.40) | .70 |
| 09/09/04 | MF Wozniak | Prepare Pegasus documents to be produced to the Securities and Exchange Commission on 9/10/2004 | 3.00 |
| 09/09/04 | SH Yuan | Electronic Document review for production to SEC | 4.00 |
| 09/10/04 | TA Dadson | Document review for production to SEC | 4.30 |
| 09/10/04 | TW Genger | Electronic document review for production to SEC | 4.30 |
| 09/10/04 | AA Ghais | Document review for responsiveness and privilege in connection with SEC subpoena | 3.30 |
| 09/10/04 | MB Jackson | Interview via telephone of witness re: SEC issues | 1.20 |
| 09/10/04 | R Lyons | Preparation of SEC production materials per attorney request | 4.50 |
| 09/10/04 | GS Meyer | Electronic Document review for production to SEC | 5.80 |
| 09/10/04 | GB Parizek | Review emails from S. Klein and M. Wozniak regarding document production to SEC (.3); review Pegasus document production (.3); review document production cover letter and | 1.60 |

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| Date | Name | Narrative | Hours |
|----------|--------------|--|-------|
| | | revise same (.3); email B. Rashkover and S. Klein regarding same (.1); meeting with J. Avellone and M. Wozniak regarding document production (.3); telephone call with K. O'Donnell regarding document production (.2); email B. Rashkover regarding same (.1) | |
| 09/10/04 | BW Rashkover | Review additional electronic documents re: SEC issues (.5); telephone conference interview witness re: SEC issues (1.2); further review electronic documents (.3) | 2.00 |
| 09/10/04 | DP Renaldo | Researching privilege issues re: SEC subpoena and drafting memo on same | 6.20 |
| 09/10/04 | MB Segall | Document review for production to SEC | 3.70 |
| 09/10/04 | MF Wozniak | Prepare and produce Pegasus documents to the Securities and Exchange Commission | 4.50 |
| 09/10/04 | SH Yuan | Electronic Document review for production to SEC | 3.50 |
| 09/11/04 | GS Meyer | Electronic document review for production to SEC | 2.10 |
| 09/11/04 | SH Yuan | Electronic Document review for production to SEC | 2.80 |
| 09/12/04 | PV Gerlach | Review emails regarding SEC document production and related issues, status of interviews, etc. | .50 |
| 09/12/04 | GS Meyer | Electronic Document review for production to SEC | .40 |
| 09/12/04 | BW Rashkover | Review certain documents re: SEC issues | 1.00 |
| 09/12/04 | DP Renaldo | Researching privilege issues re: SEC subpoena and drafting memo on same | 5.00 |
| 09/12/04 | SH Yuan | Electronic Document review for production to SEC | 3.50 |
| 09/13/04 | T Fehilly | Culled out encrypted emails and sent back a new NSF with this encrypted emails to the attorney for review for production to SEC | .90 |
| 09/13/04 | T Fehilly | Performed presave process against attorney culled collection for document review for production to SEC | 1.20 |
| 09/13/04 | T Fehilly | Converted culled collection of electronic documents to Tiff for batch printing for review for production to SEC | 1.90 |
| 09/13/04 | TW Genger | Electronic document review for production to SEC | 9.00 |
| 09/13/04 | AA Ghais | Document review for responsiveness and privilege in connection with SEC subpoena | 4.80 |
| 09/13/04 | R Lyons | Organization and filing of materials re: document production to SEC | 4.50 |
| 09/13/04 | GS Meyer | Electronic Document review for production to SEC | 5.20 |

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| Date | Name | Narrative | Hours |
|----------|--------------|--|-------|
| 09/13/04 | LJ Nyhan | Address SEC issues | .40 |
| 09/13/04 | GB Parizek | Review email from B. Rashkover regarding document production to SEC (.1); telephone call with K. Kirkwood regarding same (.2) | .30 |
| 09/13/04 | BW Rashkover | Conference with Steve Klein re: e-mails and next wave of document production to SEC (1.0); review certain documents re: SEC issues (1.0); telephone conference Scott Blank re: same (.5); review document retention reminder (.2); telephone conference with Ted Lodge and Steve Klein re: document production (1.5); review e-mails re: same (.5); telephone conference with Tom Yancey re: same (.5); review other e-mails re: same (.5); further telephone conference with Scott Blank re: same (.3); review e-mails (.2) | 6.20 |
| 09/13/04 | DP Renaldo | Researching privilege law issues re: SEC subpoena and drafting memo on same | 6.00 |
| 09/13/04 | RH Sinkfield | Review of documents for production to SEC | 7.00 |
| 09/13/04 | TH Yancey | Attend telephone conferences with T. Lodge and B. Rashkover regarding progress relating to SEC subpoena | .90 |
| 09/13/04 | SH Yuan | Electronic document review for production to SEC | 1.00 |
| 09/14/04 | CJ Boran | Reviewed Subpoena from SEC and related documents | 1.00 |
| 09/14/04 | CJ Boran | Office conference with Jonathan Lotsoff re: document production re: SEC issues | .30 |
| 09/14/04 | CJ Boran | Discuss document review project re: SEC issues with Michael Segall | .50 |
| 09/14/04 | TW Genger | Electronic document review for production to SEC | 9.00 |
| 09/14/04 | PV Gerlach | Emails to B. Rashkover and T. Yancey regarding SEC status and client briefing | .30 |
| 09/14/04 | MB Jackson | Continue drafting memo and researching case law on legal theories re: SEC issues | 1.10 |
| 09/14/04 | R Lyons | Updating files re: document production to SEC | 1.50 |
| 09/14/04 | GS Meyer | Electronic Document review for production to SEC | 6.40 |
| 09/14/04 | BW Rashkover | Telephone calls to witnesses re: SEC issues (.2); further review of e-mails re: SEC issues (.5); telephone conference with Scott Blank re: SEC status (.1); review notes (.2); review additional e-mails (.2); work on evidence outline (1.0); telephone conference with Ted Lodge re: SEC status (.2); review e-mails re: witness (.3); review electronic documents (.5); update evidence outline | 4.00 |

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| Date | Name | Narrative | Hours |
|----------|--------------|--|-------|
| | | (.8) | |
| 09/14/04 | DP Renaldo | Researching privilege issues for response to SEC | 3.80 |
| 09/14/04 | MB Segall | Conference with C. Boran regarding document review for production to SEC (.5); email C. Boran regarding same (.3) | .80 |
| 09/14/04 | RH Sinkfield | Document review for production to SEC | 3.20 |
| 09/14/04 | TP Van Wazer | Review FCCs Report and Order re: DTV channel election deadlines and station build-out requirements (1.70); review analog and digital channel assignments of debtors and assess impact of new deadlines on stations (.50); discuss impact of DTV build-out on stations with M. Nachman et al. (.30) | 2.50 |
| 09/14/04 | TH Yancey | Attend telephone conference with T. Lodge on response to SEC subpoena | .30 |
| 09/15/04 | T Fehilly | Moved electronic documents from DVD to an external harddrive for presaving and meta extraction and configured the batch application to include all 4 stores for document review for production to SEC | 2.20 |
| 09/15/04 | T Fehilly | Identified corrupt media received from client and requested replacement media for document review for production to SEC | 1.20 |
| 09/15/04 | T Fehilly | Reviewed progress of the presaving, made some changes to the setup and restarted the batch to take in to account the id file needed for bulk decryption for document review for production to SEC | .70 |
| 09/15/04 | TW Genger | Electronic document review for production to SEC | 2.00 |
| 09/15/04 | MB Jackson | Meeting with F. Jenkins re: materials re: document production to SEC and discuss status of SEC issues (.5); review materials re: same (.1) | .60 |
| 09/15/04 | FE Jenkins | Review documents for production to SEC (2.5); meet with B. Rashkover re: same (.5) | 3.00 |
| 09/15/04 | FE Jenkins | Meet with Martin Jackson for update on document production to SEC | .50 |
| 09/15/04 | R Lyons | Updating spreadsheet for responses to document requests as specified by attorney Steve Klein for production to SEC | 1.50 |
| 09/15/04 | GS Meyer | Electronic Document review for production to SEC (2.5); telephone call with S. Yuan re: same (.2) | 2.70 |
| 09/15/04 | BW Rashkover | Conference with Faith Jenkins re: document production to SEC (.5); e-mails re: scheduling (.2); conference with Steve Klein re: document production (.3); review certain documents re: SEC | 1.50 |

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| Date | Name | Narrative | Hours |
|----------|--------------|---|-------|
| | | issues (.5) | |
| 09/15/04 | DP Renaldo | Drafting memo re: privilege issues for response to SEC subpoena | 2.50 |
| 09/15/04 | MB Segall | Document review for production to SEC | 5.90 |
| 09/15/04 | RH Sinkfield | Reviewed and tagged documents for production to SEC | 4.40 |
| 09/15/04 | SH Yuan | Phone call with G. Meyer re: question regarding documents for production to SEC | .20 |
| 09/16/04 | CJ Boran | Installation of IPRO Software to facilitate document review (.1); Document review regarding SEC subpoena (.4) | .50 |
| 09/16/04 | CJ Boran | Review document regarding SEC Subpoena | 2.30 |
| 09/16/04 | AA Ghais | Document review for responsiveness and privilege in connection with SEC subpoena | 2.80 |
| 09/16/04 | MB Jackson | Continue drafting memo re: legal theory re: SEC issues | .80 |
| 09/16/04 | FE Jenkins | Review documents for production to SEC (1.0); phone call with witness re: SEC issues (2.2); meet with B. Rashkover to discuss same (.3); review notes (.5) | 4.00 |
| 09/16/04 | R Lyons | Gathering of certain documents for review for production to SEC per attorney request | 2.50 |
| 09/16/04 | R Lyons | Updating spreadsheet for responses to SEC document requests as specified by attorney Steve Klein | 3.50 |
| 09/16/04 | BW Rashkover | Prepare for witness interview re: SEC issues (.5); interview witness (2.2); conference with Faith Jenkins re: same (.3); review documents re: SEC issues (1.9); telephone conference with Scott Blank re: same (.3); telephone conference with witness (.3); telephone conference with additional witness (.1); telephone call to additional witness (.1); email Jon Brennan re: document review (.1); telephone conference with additional witness (.1); telephone conference with Scott Blank re: SEC issues (.4) | 6.30 |
| 09/16/04 | RH Sinkfield | Complete review of certain documents for production to SEC | 6.60 |
| 09/16/04 | TP Van Wazer | E-mails to/from FCC attorney for creditors committee and forward copies of waiver requests filed, including all supporting exhibits, along with explanation of underlying theory/argument to secure waiver for each station | .60 |
| 09/17/04 | CJ Boran | Review document regarding SEC subpoena (3.8); telephone conference with M. Segall regarding same (.2) | 4.00 |
| 09/17/04 | JJ Brennan | Conference with P. Gerlach, B. Rashkover, S. Klein, and M. | 2.00 |

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| Date | Name | Narrative | Hours |
|----------|--------------|---|-------|
| | | Jackson regarding factual background and strategy for presentation to SEC | |
| 09/17/04 | T Fehilly | Ran a query to create a master tag for certain documents for production to SEC | .90 |
| 09/17/04 | T Fehilly | Exported out a set of responsive documents from certain witness, created a batch print project for this set and coordinate with the repo center to start the batch printing job, for review of documents for production to SEC | 1.30 |
| 09/17/04 | PV Gerlach | Extended telephone call B. Rashkover and his team regarding results of fact review to date re: SEC issues (2.0); telephone call with B. Rashkover re: same (.2); email G. Parizek regarding same (.3) | 2.50 |
| 09/17/04 | AA Ghais | Document review for responsiveness and privilege in connection with SEC subpoena | 6.30 |
| 09/17/04 | MB Jackson | Review document production for preparation of documents discussed on teleconference to circulate to litigation team for review for production to SEC | 1.40 |
| 09/17/04 | MB Jackson | Teleconference (in part) with B. Rashkover, S. Klein, G. Parizek, P. Gerlach, and J. Brennan re: documentary evidence and strategy re: SEC issues | 1.10 |
| 09/17/04 | FE Jenkins | Review documents for production to SEC (.5); phone call with witness re: SEC issues (1.0); discussion with B. Rashkover re: same (.2) | 1.70 |
| 09/17/04 | R Lyons | Updating spreadsheet for responses to document requests for production to SEC as specified by attorney Steve Klein | 5.50 |
| 09/17/04 | R Lyons | Gathering of certain documents for review for for production to SEC per attorney request | 3.50 |
| 09/17/04 | GS Meyer | Electronic Document review for production to SEC | 3.60 |
| 09/17/04 | GB Parizek | Telephone call (in part) with B. Rashkover, S. Klein and P. Gerlach regarding status and strategy regarding SEC issues | 1.20 |
| 09/17/04 | BW Rashkover | Prepare for continued witness interview re: SEC issues (.3); interview witness (1.0); conference with Faith Jenkins re: same (.2); prepare for conference call with Paul Gerlach (.2); conference call (in part) with P. Gerlach, et al. re: SEC issues (1.5); review certain e-mails identified for production to SEC (.5) | 3.70 |
| 09/17/04 | MB Segall | Telephone conference with C. Boran regarding document review for production to SEC (.20); review documents (2.0) | 2.20 |

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| Date | Name | Narrative | Hours |
|----------|--------------|--|-------|
| 09/17/04 | RH Sinkfield | Complete review of certain documents for production to SEC | 4.60 |
| 09/17/04 | TP Van Wazer | DTV Regulatory Compliance: review and respond to e-mail from M. Nachman forwarding DTV Report & Order re: DTV build-out obligations, identifying relevant paragraphs, identify need to prepare summary of analog turn-in cases (.70); e-mails to/from J. Paris regarding FCC research to be summarized documenting DTV build-out status of other stations in Pegasus markets (.30) | 1.00 |
| 09/18/04 | T Fehilly | Drafted and initiated a query to create a master tag for all non privileged responsive documents only for certain witness, for review for production to SEC | .90 |
| 09/18/04 | T Fehilly | Created a batch print job from certain witness documents based on the master responsive tag, coordinated with the repo desk to batch print project, and administered access accordingly, for review for production to SEC | 1.20 |
| 09/18/04 | MB Jackson | Prepare important documents from document production to SEC for distribution to litigation team and distribute all documents electronically and in hard copy | 1.10 |
| 09/18/04 | R Lyons | Updating spreadsheet for responses to attorney requests for discoverable materials for production to SEC | 6.50 |
| 09/18/04 | R Lyons | Gathering of certain documents per attorney request for review for production to SEC | 2.50 |
| 09/18/04 | BW Rashkover | Select documents for Paul Gerlach review re: SEC issues (2.5); prepare for conference call Monday re: same (.5) | 3.00 |
| 09/19/04 | TW Genger | Electronic document review for production to SEC | 4.00 |
| 09/19/04 | MB Jackson | Finish drafting rough draft of memo on certain legal theory re: SEC issues and finish research for memo | 2.50 |
| 09/19/04 | GS Meyer | Electronnic Document review for production to SEC | 2.10 |
| 09/19/04 | BW Rashkover | Work on memorandum to Paul Gerlach re: SEC issues | 2.50 |
| 09/19/04 | RH Sinkfield | Continue review of certain documents for production to SEC | 4.10 |
| 09/20/04 | JJ Brennan | Drafted chart of comparable SEC actions (5.4); prepared for and participated in conference with client concerning factual record developed, progress of document production and next steps re: SEC issues (3.4) | 8.80 |
| 09/20/04 | T Fehilly | Updated document set for certain witness for review for production to SEC | 1.30 |
| 09/20/04 | T Fehilly | Compiled a query to create a master tag to batch apply against | .90 |

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| Date | Name | Narrative | Hours |
|----------|--------------|---|-------|
| | | certain documents for production to SEC | |
| 09/20/04 | TW Genger | Electronic document review for production to SEC | 6.00 |
| 09/20/04 | PV Gerlach | Extended conference call to brief Pegasus management on impressions to date regarding SEC issues | 2.80 |
| 09/20/04 | R Lyons | Preparation of production materials re: SEC issues per attorney request | 2.50 |
| 09/20/04 | R Lyons | Preparation of certain documents for attorney review for production to SEC | 4.50 |
| 09/20/04 | R Lyons | Arranging for sending of CD's of documents re: SEC issues to client per attorney request | .30 |
| 09/20/04 | GS Meyer | Electronic document review for production to SEC | 6.40 |
| 09/20/04 | GB Parizek | Review memorandum prepared by B. Rashkover regarding potential SEC issues (.2); teleconference with Pegasus, Sidley and Debevoise re: same (2.8) | 3.00 |
| 09/20/04 | BW Rashkover | Finalize memorandum re: SEC issues to Paul Gerlach (.7); email Paul Gerlach re: strategy and document production re: SEC issues (.2); prepare for call with client re: SEC issues (.5); conference call with client re: strategy re: SEC issues (2.8) | 4.20 |
| 09/20/04 | MB Segall | Document review for production to SEC | 4.50 |
| 09/20/04 | RH Sinkfield | Document review for production to SEC | 6.60 |
| 09/20/04 | TS Stringer | FCC Research of DTV buildouts in various Pegasus markets in anticipation of certain deadlines | 7.30 |
| 09/20/04 | TP Van Wazer | Meet with T. Stringer and then review and edit drafts of chart prepared by T. Stringer detailing DTV build-out status for stations in Pegasus markets (1.00); e-mails with J. Paris on status of same (.30) | 1.30 |
| 09/20/04 | TH Yancey | Attend telephone conference with B. Rashkover, P. Gerlach and Pegasus representatives regarding SEC subpoena | 2.70 |
| 09/20/04 | TH Yancey | Attend telephone conference with T. Lodge regarding SEC subpoena | .30 |
| 09/21/04 | JJ Brennan | Conference with S. Klein regarding SEC document production issues (1.5); revised memorandum to client regarding SEC issues (2.0); researched regarding same (1.7) | 5.20 |
| 09/21/04 | T Fehilly | Performed Quality check against log file of presaved email and their attachments for document review for production to SEC | 2.30 |

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| Date | Name | Narrative | Hours |
|----------|--------------|---|-------|
| 09/21/04 | T Fehilly | Imported the meta and attached files into staging area and indexed all emails and their attachments for document review for production to SEC | 1.50 |
| 09/21/04 | T Fehilly | Setup, configured and preserved the mail stores of certain witness and performed deduplication for document review for production to SEC | 1.50 |
| 09/21/04 | TW Genger | Electronic document review for production to SEC | 5.00 |
| 09/21/04 | PV Gerlach | Discussion with T. Yancey regarding Pegasus call, issues and strategy re: SEC (.5); several emails regarding fact review and document production to SEC (.2) | .70 |
| 09/21/04 | AA Ghais | Document review for responsiveness and privilege in connection with SEC subpoena | 1.00 |
| 09/21/04 | R Lyons | Updating responses from SEC portal and posting contact information to spreadsheet | 3.80 |
| 09/21/04 | R Lyons | Reviewing documents and tagging SEC production materials in IPro per attorney request | 4.50 |
| 09/21/04 | GB Parizek | Prepare email to B. Rashkover regarding document review for production to SEC (.3); telephone call with B. Rashkover regarding same (.1) | .40 |
| 09/21/04 | BW Rashkover | Review e-mail re: SEC issues and e-mail to Paul Gerlach re: same (.2); telephone conference with Scott Blank re: SEC issues (.5); e-mails to Steve Klein (.2); review witness documents re: SEC issues (.2); telephone conference with Ted Lodge re: SEC issues (.5); review e-mails (.4); review certain documents prepared by witness (.2); telephone conference with G. Parizek re: document review (.1) | 2.30 |
| 09/21/04 | MB Segall | Document review for production to SEC | 7.70 |
| 09/21/04 | RH Sinkfield | Document review for production to SEC | 6.20 |
| 09/21/04 | TS Stringer | Continue FCC Research of DTV buildouts in various Pegasus markets in anticipation of certain deadlines | 5.50 |
| 09/21/04 | TP Van Wazer | Continue reviewing, editing chart summarizing the DTV build-out status of stations in Pegasus markets (1.1); review and forward chart to J. Paris (.40) | 1.50 |
| 09/21/04 | TP Van Wazer | Review, research and respond to e-mail from T. Davidson, Creditors' Committee FCC counsel, regarding numerous FCC and regulatory issues related to stations, contracts and licenses (1.20); follow-up review of certain station materials and forward copy of waiver filing to T. Davidson with explanatory e-mail | 1.50 |

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| Date | Name | Narrative | Hours |
|----------|--------------|--|-------|
| | | (.30) | |
| 09/21/04 | MF Wozniak | Update the Pegasus correspondence binder and update the Pegasus production database for response to SEC | 3.50 |
| 09/21/04 | TH Yancey | Meet with P. Gerlach on SEC subpoena | .50 |
| 09/22/04 | JJ Brennan | Reviewed certain documents regarding SEC issues (0.5); conference with B. Rashkover and F. Jenkins regarding document production to SEC (0.8); conference with S. Klein regarding document production (0.5); reviewed certain documents re: SEC issues (3.0); further reviewed certain documents and drafted memorandum to client regarding T. Lodge's questions concerning same (2.3) | 7.10 |
| 09/22/04 | T Fehilly | Created an IPRO batch print project for certain master tagged documents, coordinated with Repo desk to schedule the batch printing and administered access for review for production to SEC | 1.20 |
| 09/22/04 | TW Genger | Electronic document review for production to SEC | 6.00 |
| 09/22/04 | FE Jenkins | Document review for production to SEC (1.2); conference with J. Brennan and B. Rashkover re: same (.8) | 2.00 |
| 09/22/04 | R Lyons | Updating responses from SEC portal and posting contact information to spreadsheet | 2.00 |
| 09/22/04 | R Lyons | Review of printed pre-production materials re: SEC issues per attorney request | 1.50 |
| 09/22/04 | GS Meyer | Electronic document review for production to SEC | 3.00 |
| 09/22/04 | BW Rashkover | Review materials re: SEC issues (.5); prepare memorandum re: document production to SEC (.4); review e-mails for same (.4); telephone conference with Ted Lodge and Scott Blank re: SEC issues (.5); conference with Jon Brennan and Faith Jenkins re: document review projects (.8); revise memorandum re: SEC issues (.4); review certain documents re: SEC issues (.5); telephone conference with Scott Blank re: same (.2) | 3.70 |
| 09/22/04 | MB Segall | Document review for production to SEC | 5.00 |
| 09/22/04 | TS Stringer | Further FCC Research of DTV buildouts in various Pegasus markets in anticipation of certain deadlines (1.7); telephone conference with T. van Wazer re: same (.1) | 1.80 |
| 09/22/04 | TP Van Wazer | Follow-up on 9/21 Conference call with Creditors: telephone call with T. Stringer regarding preparation of DTV construction/operation status chart (.10); review, respond to e-mail identifying stations and locate and forward related | 2.00 |

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| Date | Name | Narrative | Hours |
|----------|--------------|---|-------|
| | | documents (.40); review FCC's database and determine DTV STAs were granted for certain stations (.20); draft and forward follow-up e-mail to L. Carpenter, M. Nachman to obtain copies of same plus estimate of DTV construction completion dates for certain stations (.10); review earlier e-mail from J. Levine with costs allocated to certain stations and send follow-up e-mail with questions on same (.40); review technical parameters of certain station DTV STAs and forward to T. Stringer (.30); review various drafts of Pegasus DTV status chart (.50) | |
| 09/23/04 | JJ Brennan | Drafted and sent message to J. Pooler regarding certain documents re: SEC issues (0.5); drafted, revised, and finalized memorandum to P. Gerlach regarding document production to SEC (3.7) | 4.20 |
| 09/23/04 | TW Genger | Electronic document review for production to SEC | 4.00 |
| 09/23/04 | FE Jenkins | Draft memo to B. Rashkover re: document production to SEC | 4.00 |
| 09/23/04 | FE Jenkins | Review documents for production to SEC | 3.00 |
| 09/23/04 | R Lyons | Evaluating progress of document production to SEC to date and discussion of upcoming assignments with attorneys re: same | 1.00 |
| 09/23/04 | R Lyons | Preparation of requested items for interview with client re: SEC issues and creating binders per attorney request | 5.50 |
| 09/23/04 | GS Meyer | Electronic Document review for production to SEC | .60 |
| 09/23/04 | BW Rashkover | E-mails re: document production schedule (.2); review electronic documents re: SEC issues (1.0); telephone conferences with Scott Blank re: status of document production to SEC (.4); review Tom Yancey comments to talking points re: SEC issues (.3); telephone conference with Tom Yancey re: same (.3); e-mails to Scott Blank (.1); e-mail to Jon Brennan re: witness interviews (.2); continued review of electronic documents re: SEC issues (.5) | 3.00 |
| 09/23/04 | MB Segall | Document review for production to SEC | 5.30 |
| 09/23/04 | RH Sinkfield | Complete review certain documents for production to SEC | 1.90 |
| 09/23/04 | TP Van Wazer | E-mails to/from J. Levine and M. Nachman with follow-up detailed questions regarding breakdown of cost information for certain stations (1.00); review detailed cost information to update estimated FCFO for both stations, forward detailed information to B. Byrnes, outside broker in anticipation of upcoming station valuation calculation (.80); e-mails to/from Creditor's FCC counsel regarding FCC compliance (.30) | 2.10 |
| 09/23/04 | TH Yancey | Provide input on response to SEC subpoena | 2.00 |

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| Date | Name | Narrative | Hours |
|----------|--------------|--|-------|
| 09/23/04 | TH Yancey | Telephone conference with B. Rashkover regarding input on response to SEC subpoena | .30 |
| 09/24/04 | JJ Brennan | Conference with F. Jenkins regarding materials re: SEC issues (0.2); conference with B. Rashkover regarding document production to SEC (0.3); attended to outstanding document production items (2.0); reviewed electronic documents re: SEC issues (3.0) | 5.50 |
| 09/24/04 | T Fehilly | Performed Quality check against log file of presaved email and their attachments for review for production to SEC | 1.40 |
| 09/24/04 | T Fehilly | Imported meta and attached files into staging area and indexed certain emails and their attachments for review for production to SEC | 1.20 |
| 09/24/04 | T Fehilly | Performed Quality check against log file of presaved email and their attachments, researched failed files, and manually detached from source email, for review for production to SEC | 2.90 |
| 09/24/04 | PV Gerlach | Email regarding Pegasus document production to SEC (.2); additional emails regarding document production issues (.3) | .50 |
| 09/24/04 | FE Jenkins | Draft Memo re: SEC issues (3.8); meet with J. Brennan re: same (.2) | 4.00 |
| 09/24/04 | R Lyons | Updating files re: document production to SEC per attorney request | 2.50 |
| 09/24/04 | BW Rashkover | Review electronic documents re: SEC issues (2.0); telephone conference with Ted Lodge and Scott Blank re: SEC issues (.8); telephone conference with Jon Brennan re: certain documents re: SEC issues (.3) ; miscellaneous e-mails and telephone conferences re: document review and document production to SEC (.9); e-mail memorandum to Steve Klein and Jon Brennan re: document production issues and fact gathering projects re: SEC issues (.5) | 4.50 |
| 09/24/04 | RH Sinkfield | Complete review and tagging of additional documents for production to SEC | 5.60 |
| 09/24/04 | TP Van Wazer | E-mails and telephone calls with M. Nachman regarding copy of documents relating to certain stations in connection with summary of current operation and description of regulatory compliance status and review documents (.50); review e-mail from Creditor's committee on Pegasus regulatory compliance (.10), research, draft, revise and forward e-mail addressing (i) regulatory compliance, (ii) pending waivers and (iii) other FCC issues; review response from same and forward e-mail to G. Neal | 2.00 |

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| Date | Name | Narrative | Hours |
|----------|--------------|---|-------|
| | | regarding Creditors' concerns (.90); review e-mails from M. Nachman and related FCC research re: various Pegasus exhibits filed with FCC in previous year in order to demonstrate regulatory compliance (.50) | |
| 09/25/04 | FE Jenkins | Draft memo re: SEC issues | 3.00 |
| 09/25/04 | BW Rashkover | Review e-mails for production to SEC | 2.30 |
| 09/26/04 | FE Jenkins | Continue drafting memo re: SEC issues | 5.00 |
| 09/26/04 | BW Rashkover | E-mail to Paul Gerlach, et al. re: SEC issues (.2); revise evidence outline (.3) | .50 |
| 09/27/04 | JJ Brennan | Reviewed e-mails for production to SEC (2.8); conference with B. Rashkover and S. Klein regarding document production (1.0); conference with S. Klein, F. Jenkins, and B. Lyons regarding document production (1.0); calls to client regarding various document production issues (0.7); conference with M. Cordova regarding document review (0.3); conference with S. Blank regarding e-mail and doc production (0.5); draft e-mail to S. Blank regarding same (0.5); reviewed e-mails for production (1.6) | 8.40 |
| 09/27/04 | MA Cordova | Meeting with J. Brennan re: document review for production to SEC | .30 |
| 09/27/04 | T Fehilly | Copied the recovered DVD's of certain electronic documents to an external Harddrive for review for production to SEC | .90 |
| 09/27/04 | T Fehilly | Culled an electronic documents folder in the SEC Mail store for encrypted mail unable to be opened with the individuals id file and created a new folder containing the encrypted mail for client and attorney discussion | 1.10 |
| 09/27/04 | TW Genger | Electronic document review for production to SEC | 7.00 |
| 09/27/04 | FE Jenkins | Continue to draft Memo and review documents re: SEC issues (2.0); conference call with J. Brennan and R. Lyons re: same (1.0) | 3.00 |
| 09/27/04 | R Lyons | Meeting with attorneys regarding progress and upcoming assignments regarding document production regarding SEC issues | .80 |
| 09/27/04 | R Lyons | Preparation of CDs re: documents re: SEC issues and arranging for sending to client per attorney request | 1.50 |
| 09/27/04 | R Lyons | Coordinating with Litigation Support regarding hard-drive information retrieval for review for production to SEC | 1.50 |

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| Date | Name | Narrative | Hours |
|----------|--------------|--|-------|
| 09/27/04 | R Lyons | Updating responses from SEC portal and posting contact information to spreadsheet | 3.50 |
| 09/27/04 | R Lyons | Retrieving electronic documents for hard-copy review per attorney request for review for production to SEC | 2.50 |
| 09/27/04 | GS Meyer | Electronic document review for production to SEC | 2.00 |
| 09/27/04 | GB Parizek | Review emails from B. Rashkover regarding status, tactics and document review re: SEC issues | .20 |
| 09/27/04 | BW Rashkover | Telephone conference with Ted Lodge re: SEC issues (.3); review discovery memorandum re: SEC issues (.2); conference call with client and team re: document production issues (1.0); work on document review issues (.3); telephone conference with Scott Blank re: documents for production to SEC (.2) | 2.00 |
| 09/27/04 | TP Van Wazer | Review information in connection with determination of value of new DTV-only station as well as determine continuing FCC compliance | .40 |
| 09/28/04 | JJ Brennan | Conference calls with client and team concerning key document issues regarding SEC issues (2.0); telephone call with B. Rashkover regarding same (0.2); reviewed key documents for witness interviews re: SEC issues (6.2); attended to outstanding document production issues (4.0); meeting with D. Post regarding same (0.7); e-mailed T. Fehilly regarding technology issues re: document review/production to SEC (0.3); extensively e-mailed team regarding production (1.0); e-mailed reviewers regarding collections to review (0.5) | 14.90 |
| 09/28/04 | MA Cordova | Reviewing SEC subpoena and documents for response to same | 1.90 |
| 09/28/04 | T Fehilly | Setup and configured the preprocessing application for mail stores for review for production to SEC. | 1.10 |
| 09/28/04 | T Fehilly | Audited the log report from the preprocessing of certain electronic documents for review for production to SEC | .90 |
| 09/28/04 | TW Genger | Conference call with B. Rashkover and J. Brennan re: document production to SEC (.5); electronic document review for production to SEC (4.0) | 4.50 |
| 09/28/04 | AA Ghais | Document review for responsiveness and privilege for production to SEC | 2.30 |
| 09/28/04 | R Lyons | Assisting attorneys in preparation of electronic pre-production materials for response to SEC subpoena | 6.50 |
| 09/28/04 | GS Meyer | Electronic Document review for production to SEC | 1.80 |

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| Date | Name | Narrative | Hours |
|----------|--------------|--|-------|
| 09/28/04 | DL Post | Meeting with J. Brennan (.7) and B. Rashkover (.2) re: SEC issues; reviewing relevant documents re: same (3.4) | 4.30 |
| 09/28/04 | BW Rashkover | Conference with Jon Brennan re: SEC issues (.2); conference call (in part) with Scott Blank and Jon Brennan re: SEC issues (.8); conference call with document production team (.5); telephone conferences to prepare for witness telephone conference interview (.5); review documents for witness interview re: SEC issue (.5); interview witness re: SEC issues (1.3); conference with Dana Post re: SEC issues (.2) | 4.00 |
| 09/28/04 | MB Segall | Telephone conference with J. Brennan and Pegasus team re: document production to SEC | .50 |
| 09/28/04 | RH Sinkfield | Due diligence review conference call with J. Brennan, B. Rashkover and due diligence team for document production to SEC (.5); complete due diligence review of certain documents for production to SEC (4.7) | 5.20 |
| 09/28/04 | TS Stringer | Research at FCC regarding certain station filings (1.8); meet with T. van Wazer and A. Nagy regarding same (.2) | 2.00 |
| 09/28/04 | TP Van Wazer | Meet with T. Stringer and A. Nagy to discuss FCC research needed to retrieve filings submitted by various stations seeking to operate in digital format only (.20); briefly review underlying FCC orders and public notices relating to same (.30); attend FCC presentation on logistics and details of FCC's DTV channel election process as well as maximization/replication certifications (.60); review e-mail from T. Davidson (FCC attorney for Creditors) regarding certain stations, FCC compliance search for waiver decision issued to Pegasus and forward same to T. Davidson (.40) | 1.50 |
| 09/28/04 | SH Yuan | Conference call (in part) with B. Rashkover et al. re: status of document review for production to SEC | .30 |
| 09/29/04 | CJ Boran | Review Documents regarding SEC subpoena | 6.50 |
| 09/29/04 | JJ Brennan | Attended to various SEC document production issues (2.0); conference with D. Post regarding same (0.3); conference with T. Fehilly and B. Lyons regarding document production and technology issues regarding same (1.5); reviewed electronic documents regarding SEC issues (0.7) | 4.50 |
| 09/29/04 | MA Cordova | Reviewing certain documents for production to SEC | 3.60 |
| 09/29/04 | T Fehilly | Audited the log report from the preprocessing, culled out encrypted mail unable to be opened by the id file and made a new mail folder containing these encrypted files for client and attorney | 2.00 |

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|----------|--------------|---|-------|
| | | viewing for review for production to SEC | |
| 09/29/04 | T Fehilly | Attended a meeting with Jon Brennan and Bob Lyons to discuss the current progress and outstanding issues regarding document production to SEC | 1.50 |
| 09/29/04 | T Fehilly | Setup, configured and preprocessed certain electronic documents for review for production to SEC | 1.20 |
| 09/29/04 | T Fehilly | Addressed issues regarding word document files from the SEC Folder collection fo review for production to SEC | .90 |
| 09/29/04 | T Fehilly | Confirmed project spec's with retained 3rd party vendor for the outsourcing of conversion of certain documents for review for production to SEC | .40 |
| 09/29/04 | T Fehilly | Prepared a CD containing certain documents to be outsourced to a retained 3rd party vendor for conversion to TIFF for review for production to SEC | .60 |
| 09/29/04 | T Fehilly | Converted select data from the SEC folder mail store to TIFF format for review for production to SEC | .40 |
| 09/29/04 | T Fehilly | Setup staging area in summation, imported in preprocessed, deduped certain electronic documents for review for production to SEC | .90 |
| 09/29/04 | T Fehilly | Setup, configured and preprocessed additional electronic documents for review for production to SEC | .90 |
| 09/29/04 | TW Genger | Electronic document review for production to SEC | 6.50 |
| 09/29/04 | PV Gerlach | Conference call (in part) with B. Rashkover and T. Yancey regarding Pegasus board meeting re: SEC issues | .50 |
| 09/29/04 | AA Ghais | Document review for responsiveness and privilege for production to SEC | 1.00 |
| 09/29/04 | R Lyons | Assisting attorneys in preparation of electronic pre-production materials for response to SEC subpoena (4.5); meeting with J. Brennan and T. Fehilly regarding same (1.5) | 6.00 |
| 09/29/04 | GS Meyer | Electronic Document review for production to SEC | .80 |
| 09/29/04 | LJ Nyhan | Email T. Yancey regarding SEC issues | .50 |
| 09/29/04 | DL Post | Reviewing documents for production to SEC (3.7); attending to files and correspondence re: same (.5); discussion with R. Lyons re: upcoming tasks for document production (.3); discussion with J. Brennan re: projects to be performed for same (.3) | 4.80 |
| 09/29/04 | BW Rashkover | Revise evidence outline (.2); e-mails to team re: document review | 2.60 |

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| Date | Name | Narrative | Hours |
|----------|--------------|---|-------|
| | | and interview projects re: SEC issues (.8); address staffing issues for same (.3); telephone conference with Tom Yancey and Paul Gerlach (in part) re: board meeting re: SEC issues (1.0); telephone call to Scott Blank re: board meeting (.1); review email re: same (.2) | |
| 09/29/04 | RH Sinkfield | Review of documents for production to SEC | 6.50 |
| 09/29/04 | TH Yancey | Email T. Van Wazer regarding grandfather status of time brokerage arrangement | .20 |
| 09/29/04 | TH Yancey | Attend telephone conferences with P. Gerlach, B. Rashkover and T. Lodge regarding presentation to Pegasus board on response to SEC subpoena | 1.50 |
| 09/30/04 | CJ Boran | Document Review regarding SEC subpoena | 4.00 |
| 09/30/04 | JJ Brennan | Conferences with T. Lodge, S. Blank, and B. Rashkover regarding privilege issues and document production to SEC (2.3); attended to doc production issues and reviewed certain documents regarding SEC issues (2.3); reviewed B. Rashkover outline of key facts for witness interviews re: SEC issues (1.4); reviewed key documents in preparation for interviews with witnesses (5.0); prepared for trip to Philadelphia re: SEC issues (0.7) | 11.70 |
| 09/30/04 | MA Cordova | Reviewing documents re: confidentiality issues for production to SEC | 6.10 |
| 09/30/04 | T Fehilly | Extensive contact with 3rd party vendor re: SEC document production issues and updated team re: same | 2.00 |
| 09/30/04 | T Fehilly | Collected and prepared all email attached excel spreadsheets found in the SEC folder collection for 3rd party vendor for review for production to SEC | .90 |
| 09/30/04 | T Fehilly | Created a new batch print project export for high speed batch printing, coordinated same with the reproduction department, and outlined specification required to reproduce the project in hardcopy, for review for production to SEC | .70 |
| 09/30/04 | T Fehilly | Exported out attorney marked documents for review for production to SEC | .70 |
| 09/30/04 | SE Klein | Review certain materials for production to SEC and email J. Brennan re: same. | .50 |
| 09/30/04 | R Lyons | Assisting attorneys in preparation of electronic pre-production materials for review for production to SEC | 4.00 |
| 09/30/04 | R Lyons | Assisting attorney in gathering of relevant materials in | 4.50 |

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| Date | Name | Narrative | Hours |
|-------------|--------------|--|----------|
| | | preparation for client interviews re: SEC issues | |
| 09/30/04 | SD Racine | Flagging documents re: SEC issues for witness preparation per attorney request | 6.00 |
| 09/30/04 | BW Rashkover | Conference calls with Ted Lodge, Scott Blank, and Jon Brennan re: privilege issues re: response to SEC (1.2); conference with Jon Brennan re: privilege issues and document production (.8); prepare for witness interviews re: SEC issues (.5); conference with Jon Brennan re: same (.2) | 2.70 |
| 09/30/04 | RH Sinkfield | Continue document review for production to SEC | 5.60 |
| 09/30/04 | TP Van Wazer | Review e-mail from Creditor's FCC counsel requesting copies of FCC pro-forma applications filed for the Pegasus stations (.10); review FCC's database re: same (.30); telephone call with M. Nachman and follow-up e-mail to B. Holland of Shaw Pittman regarding status of applications filed by Shaw Pittman (.40); review e-mail response from same describing status and forward same to Creditor's FCC counsel (.20); review applications for each station forwarded by B. Holland and relay same to Creditor's FCC counsel (.50) | 1.50 |
| Total Hours | | | 1,057.50 |

Invoice Number: *****

Pegasus Group

Regulatory

TIME SUMMARY

| Name | Hours | Rate | Value |
|--------------|--------|----------|-----------|
| LJ Nyhan | .90 | \$700.00 | \$630.00 |
| PV Gerlach | 10.30 | 625.00 | 6,437.50 |
| BW Rashkover | 96.10 | 625.00 | 60,062.50 |
| TH Yancey | 9.40 | 525.00 | 4,935.00 |
| TP Van Wazer | 21.10 | 450.00 | 9,495.00 |
| JJ Brennan | 72.30 | 425.00 | 30,727.50 |
| SE Klein | 10.10 | 425.00 | 4,292.50 |
| AA Ghais | 51.40 | 395.00 | 20,303.00 |
| GB Parizek | 8.50 | 395.00 | 3,357.50 |
| RH Sinkfield | 93.20 | 395.00 | 36,814.00 |
| DL Post | 9.10 | 380.00 | 3,458.00 |
| TA Dadson | 36.40 | 325.00 | 11,830.00 |
| MB Jackson | 20.90 | 310.00 | 6,479.00 |
| JB Tatel | .50 | 295.00 | 147.50 |
| FE Jenkins | 33.20 | 280.00 | 9,296.00 |
| DP Renaldo | 29.00 | 280.00 | 8,120.00 |
| TW Genger | 102.60 | 270.00 | 27,702.00 |
| MB Segall | 57.50 | 260.00 | 14,950.00 |
| MA Cordova | 11.90 | 250.00 | 2,975.00 |
| GS Meyer | 80.70 | 235.00 | 18,964.50 |
| SH Yuan | 43.90 | 215.00 | 9,438.50 |
| CJ Boran | 19.10 | 170.00 | 3,247.00 |
| R Lyons | 126.50 | 170.00 | 21,505.00 |
| T Fehilly | 70.50 | 160.00 | 11,280.00 |
| SD Racine | 6.00 | 140.00 | 840.00 |
| MF Wozniak | 11.00 | 125.00 | 1,375.00 |
| RA Rogers | 5.80 | 120.00 | 696.00 |
| TS Stringer | 19.60 | 120.00 | 2,352.00 |

SIDLEY AUSTIN BROWN & WOOD LLP

CHICAGO

Invoice Number: *****

Pegasus Group

Regulatory

| Name | <u>Hours</u> | Rate | <u>Value</u> |
|----------------------|--------------|------|--------------|
| Total Hours and Fees | 1,057.50 | | \$331,710.00 |

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 September 1, 2004 through September 30, 2004

SIDLEY AUSTIN BROWN & WOOD LLP

BEIJING
BRUSSELS
CHICAGO
DALLAS
GENEVA
HONG KONG
LONDON

1501 K STREET, N.W.
WASHINGTON, D.C. 20005
TELEPHONE 202 736 8000
FACSIMILE 202 736 8711

FOUNDED 1866

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

FEDERAL ID 36-2158694

October 29, 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

For professional services rendered through September 30, 2004
re Tax Issues:

| | |
|----------------------------|--------------------------|
| Fees | \$1,435.00 |
| Total Due This Bill | <u>\$1,435.00</u> |

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 ****

SIDLEY AUSTIN BROWN & WOOD LLP

WASHINGTON, D.C.

Invoice Number: *****

Pegasus Group

Tax Issues

TIME DETAIL

| Date | Name | Narrative | Hours |
|-------------|-----------|---|------------|
| 09/07/04 | L Gibber | Research regarding deduction for guarantee payments by subsidiaries | 3.50 |
| 09/14/04 | TH Yancey | Attend telephone conference with A. Ciaveralla regarding completion of tax research on use of NOLs and related issues | .50 |
| Total Hours | | | <hr/> 4.00 |

SIDLEY AUSTIN BROWN & WOOD LLP

WASHINGTON, D.C.

Invoice Number: *****

Pegasus Group

Tax Issues

TIME SUMMARY

| Name | Hours | Rate | Value |
|----------------------|-------------|----------|-----------------|
| TH Yancey | .50 | \$525.00 | \$262.50 |
| L Gibber | <u>3.50</u> | 335.00 | <u>1,172.50</u> |
| Total Hours and Fees | 4.00 | | \$1,435.00 |

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 September 1, 2004 through September 30, 2004

SIDLEY AUSTIN BROWN & WOOD LLP

BEIJING
BRUSSELS
CHICAGO
DALLAS
GENEVA
HONG KONG
LONDON

1501 K STREET, N.W.
WASHINGTON, D.C. 20005
TELEPHONE 202 736 8000
FACSIMILE 202 736 8711

FOUNDED 1866

LOS ANGELES
NEW YORK
SAN FRANCISCO
SHANGHAI
SINGAPORE
TOKYO
WASHINGTON, D.C.
FEDERAL ID 36-2158694

October 31, 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 September 30, 2004
re Litigated Issues:

| | |
|----------------------------|--------------------------|
| Fees | \$3,883.50 |
| Total Due This Bill | <u>\$3,883.50</u> |

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

Litigated Issues

TIME DETAIL

| Date | Name | Narrative | Hours |
|----------|-------------------------|---|-------|
| 09/01/04 | JB Tatel | Edit drafts of stipulations to dismiss adversary proceeding and appeal to district court (.6); circulate drafts of stipulated dismissals to client, co-counsel and counsel for committee (.2); discuss dismissals with T. Yancey (.3) | 1.10 |
| 09/01/04 | TH Yancey | Review emails on dismissals of litigation | .20 |
| 09/01/04 | TH Yancey | Telephone conferences with J. Tatel on dismissals of litigation with DirecTV and NRTC | .30 |
| 09/02/04 | JB Tatel | Exchange e-mails with opposing counsel re: dismissals of all pending proceedings (.3); confirm status of proceeding in California district court (.3) | .60 |
| 09/07/04 | AP Lally | Follow-up with G. Neal re: settlement approval and litigation database issues and follow-up with Court of Appeal re: status | .20 |
| 09/07/04 | JB Tatel | Exchange e-mails with opposing counsel re: stipulated dismissals (.4); verify filing of dismissals in bankruptcy court and district court (.4) | .80 |
| 09/08/04 | AP Lally | Review new statement from InfoEdge, process, and follow-up with G. Neal re: same (.2); telephone conference with J. Tatel re: motions to dismiss 9th Circuit Appeals (.4); follow-up with J. Harris re: same (.1) | .70 |
| 09/08/04 | JB Tatel | Exchange e-mails with opposing counsel re: dismissals of cases and appeals (.5); telephone call with A. Lally re: dismissal of ninth circuit appeals (.4) | .90 |
| 09/13/04 | JB Tatel | Confirm dismissal of adversary proceeding and district court appeal (.4); e-mail to A. Lally with language for dismissal of ninth circuit appeals (.6) | 1.00 |
| 09/14/04 | AP Lally | Draft stipulated agreements regarding dismissal (.8); call court clerk regarding same (.2); review and revise same (.6); telephone conference with E. McDonnell regarding stipulated dismissals (.1) | 1.70 |
| 09/14/04 | EA McDonnell-O'Driscoll | Calls to DC office and LA office re status of West Coast appeals (.2); email E. Moring re same (.2) | .40 |
| 09/21/04 | JB Tatel | Exchange e-mails with opposing counsel re: dismissal of California district court case (.2); review drafts of dismissals of ninth circuit appeals (.5) | .70 |
| 09/22/04 | AP Lally | Review DTV notice of dismissal (.1) confer with T. Yancey and | .70 |

Invoice Number: *****

Pegasus Group

Litigated Issues

| Date | Name | Narrative | Hours |
|-------------|-------------------------|---|-------------|
| | | J. Tatel re same and re Pegasus dismissal of appeal (.3); call M. Bauman to discuss same (.2); telephone conference with B. Wahlquist re same (.1) | |
| 09/22/04 | JB Tatel | Review and edit stipulated dismissals of Ninth Circuit appeal (.5); exchange e-mails with opposing counsel re: dismissal with prejudice of district court case (.4); discuss all dismissals with T. Yancey (.3) | 1.20 |
| 09/22/04 | TH Yancey | Review dismissals and provide advice and comments in telephone conferences with J. Tatel, A. Lally and T. Lodge | .50 |
| 09/23/04 | AP Lally | Follow-up re stipulated dismissals | .10 |
| 09/24/04 | AP Lally | Follow-up with B. Wahlquist re stipulated dismissal, review request for active status, finalize and file same | .40 |
| 09/27/04 | EA McDonnell-O'Driscoll | Email with LA office re status of West Coast appeals | .10 |
| 09/28/04 | J Margulies | Work on west coast judgment index | .20 |
| Total Hours | | | <hr/> 11.80 |

SIDLEY AUSTIN BROWN & WOOD LLP

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LOS ANGELES
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SHANGHAI
SINGAPORE
TOKYO
WASHINGTON, D.C.

FEDERAL ID 36-2158694

October 31, 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

REMITTANCE PAGE For Professional Services Rendered

OUTSTANDING STATEMENTS

| Date | Invoice | Balance |
|-----------------------------------|----------|---------------------------|
| 07/27/04 | 24040509 | \$26,226.80 |
| 09/13/04 | 24050182 | 2,318.75 |
| 10/11/04 | 24056580 | 1,750.50 |
| Total Outstanding Invoices | | \$30,296.05 |
| Total This Bill | | <u>3,883.50</u> |
| Total Amount Due | | <u>\$34,179.55</u> |

Please Return This Page With Your Remittance

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

Litigated Issues

TIME SUMMARY

| Name | Hours | Rate | Value |
|-----------------------------|--------------|----------|-------------------|
| TH Yancey | 1.00 | \$525.00 | \$525.00 |
| AP Lally | 3.80 | 365.00 | 1,387.00 |
| JB Tatel | 6.30 | 295.00 | 1,858.50 |
| EA McDonnell- O'Driscoll | .50 | 170.00 | 85.00 |
| J Margulies | <u>.20</u> | 140.00 | <u>28.00</u> |
| Total Hours and Fees | 11.80 | | \$3,883.50 |

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 September 1, 2004 through September 30, 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

October 29, 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

For professional services rendered through September 30, 2004
re Plan and Disclosure Statement:

| | |
|----------------------------|---------------------------|
| Fees | \$64,214.00 |
| Total Due This Bill | <u>\$64,214.00</u> |

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 DETAIL

| Date | Name | Narrative | Hours |
|----------|-------------|--|-------|
| 09/03/04 | JC Knowles | Revise exclusivity extension motion | .70 |
| 09/05/04 | GS Neal | Review plan and disclosure statement issues and mark up initial draft by E. Moring | 2.00 |
| 09/07/04 | LB Franzon | Drafted section of extension of exclusivity motion | 1.00 |
| 09/08/04 | JC Knowles | Prepare exclusivity extension motion for filing | .20 |
| 09/08/04 | J Margulies | Research and forward Motion to Extend Exclusivity Period for Filing a Chapter 11 Plan and Disclosure Statement and Proposed Order to working group | .50 |
| 09/08/04 | ER Moring | Draft and revise motion to extend exclusivity and proposed order re: same | 1.40 |
| 09/08/04 | LJ Nyhan | Develop plan structure | .70 |
| 09/09/04 | ER Moring | Review memorandum and charts analyzing releases in plans (1.2); draft plan (3.2) | 4.40 |
| 09/09/04 | GS Neal | Meeting (partial) with Committee in NYC to discuss potential asset sale and plan issues (2.3); meeting with L. Nyhan in advance of meeting to discuss course of action (.6) | 2.90 |
| 09/09/04 | LJ Nyhan | Prepare for and attend meeting with committee regarding plan and potential asset sale issues (3.50); conference with G. Neal and T. Yancey regarding same (.80); review FCC analysis (.20) | 4.50 |
| 09/10/04 | ER Moring | Telephone call with G. Neal re: issues re: plan and timeline (.3); draft plan (4.1) | 4.40 |
| 09/10/04 | GS Neal | Confer with E. Moring regarding plan, disclosure statement, potential asset auction and SEC issues | .30 |
| 09/10/04 | LJ Nyhan | Assess plan, potential asset sale and creditor trust issues | .80 |
| 09/11/04 | PS Caruso | Prepare for meeting with client re: plan and disclosure statement, wind-down planning | 2.20 |
| 09/12/04 | GS Neal | Revise plan and disclosure statement (2.9); email E. Moring regarding same (.3) | 3.20 |
| 09/13/04 | ER Moring | Draft chapter 11 plan (6.1); email G. Neal re: same (.2) | 6.30 |
| 09/13/04 | LJ Nyhan | Assess plan structure issues | .70 |
| 09/14/04 | PS Caruso | Attend meetings at client office to discuss plan of reorganization and wind-down | 12.80 |

Invoice Number: *****

Pegasus Group

Plan and Disclosure Statement

| Date | Name | Narrative | Hours |
|----------|--------------|--|-------|
| 09/14/04 | ER Moring | Draft chapter 11 plan (3.6); email G. Neal re: issues re: same (.5) | 4.10 |
| 09/14/04 | LJ Nyhan | Conference with committee regarding regulatory timing and plan issues | .40 |
| 09/15/04 | ER Moring | Draft chapter 11 plan (6.7); confer with G. Neal re: issues re: same (1.3) | 8.00 |
| 09/15/04 | GS Neal | Meeting with E. Moring regarding revisions to plan and disclosure statement | 1.30 |
| 09/15/04 | LJ Nyhan | Conference with committee regarding plan issues | .40 |
| 09/15/04 | JM Randleman | Research issues related to certain provisions in proposed plan | 5.30 |
| 09/16/04 | ER Moring | Draft and revise chapter 11 plan (7.1); confer with G. Neal re: same (.4) | 7.50 |
| 09/16/04 | GS Neal | Confer with Ellen Moring re plan issues (.4); review plan and disclosure statement and status of same (1.4) | 1.80 |
| 09/16/04 | JM Randleman | Review case law re: claims for plan purposes | .60 |
| 09/16/04 | JM Randleman | Review documents re: content of disclosure statement | 2.50 |
| 09/17/04 | ER Moring | Draft and revise chapter 11 plan (7.0); email G. Neal re: same (.2) | 7.20 |
| 09/20/04 | PS Caruso | Telephone conferences with E. Moring re: terms of plan and potential asset sale | .50 |
| 09/20/04 | ER Moring | Draft and revise chapter 11 plan (.7); telephone conferences with P. Caruso (.5) | 1.20 |
| 09/22/04 | ER Moring | Review subscription agreement and bidding procedures for incorporation into plan | 1.60 |
| 09/23/04 | ER Moring | Draft and revise chapter 11 plan (5.4); emails to C. van Elk re: information needed for disclosure statement (.8) | 6.20 |
| 09/24/04 | ER Moring | Draft and revise chapter 11 plan (4.4); confer with G. Neal re: same (.3); draft issue list for same (.3) | 5.00 |
| 09/24/04 | GS Neal | Confer with E. Moring on plan issues (.3); review joint plan (1.2) | 1.50 |
| 09/26/04 | CF van Elk | Review material motions for background section of disclosure statement | 1.80 |
| 09/27/04 | PS Caruso | Telephone conference with E. Moring re: plan issues | .40 |
| 09/27/04 | ER Moring | Conferences with G. Neal and C. van Elk re: issues regarding plan and disclosure statement (1.2); conference with C. van Elk re: same (.4); draft and revise chapter 11 plan (5.3) | 6.90 |

Invoice Number: *****

Pegasus Group

Plan and Disclosure Statement

| Date | Name | Narrative | Hours |
|--------------------|-------------------------|---|---------------|
| 09/27/04 | ER Moring | Telephone calls with P. Caruso re: plan issues | .40 |
| 09/27/04 | GS Neal | Meeting with E. Moring and C. van Elk regarding plan and disclosure statement issues (1.2); revise plan and disclosure statement (.7) | 1.90 |
| 09/27/04 | CF van Elk | Meet w/ E. Moring re: update on status of case (.4); Meet (in part) w/ G. Neal and E. Moring re: status of case, Plan and Disclosure Statement (.9); Email J. Randleman re: summary of pre-and post-petition history for Disclosure Statement (.4); Review draft of Debtors' history (2.0); Prepare precedent format (.3) | 4.00 |
| 09/28/04 | ER Moring | Address: issues and comments re: draft plan and email G. Neal re: same (1.0); draft and revise chapter 11 plan (4.9); conferences with C. van Elk re: issues re: disclosure statement (.4) | 6.30 |
| 09/28/04 | CF van Elk | Draft disclosure statement (4.6); conferences with E. Moring re: same (.4) | 5.00 |
| 09/29/04 | ER Moring | Draft and revise chapter 11 plan | 4.80 |
| 09/29/04 | CF van Elk | Draft disclosure statement | 2.70 |
| 09/30/04 | EA McDonnell-O'Driscoll | Conference with E. Moring re Escrow Motion for C. van Elk (.1); research and forward same (.2) | .30 |
| 09/30/04 | ER Moring | Conferences with C. van Elk re: issues re: plan and disclosure statement (.9); emails with G. Neal re: same (.2); draft and revise chapter 11 plan (1.0) | 2.10 |
| 09/30/04 | GS Neal | Review and revise plan of reorganization (.6); confer with E, Moring regarding same (.2); confer with L. Nyhan regarding same (.2) | 1.00 |
| 09/30/04 | LJ Nyhan | Conference with G. Neal regarding plan issues | .20 |
| 09/30/04 | CF van Elk | Draft disclosure statement (5.2); Review plan (4.0); conferences with E. Moring re: same (.9) | 10.10 |
| Total Hours | | | 152.00 |

SIDLEY AUSTIN BROWN & WOOD LLP**CHICAGO**

Invoice Number: *****

Pegasus Group

Plan and Disclosure Statement

TIME SUMMARY

| Name | Hours | Rate | Value |
|-----------------------------|---------------|-------------|--------------------|
| LJ Nyhan | 7.70 | \$700.00 | \$5,390.00 |
| GS Neal | 15.90 | 500.00 | 7,950.00 |
| ER Moring | 77.80 | 425.00 | 33,065.00 |
| PS Caruso | 15.90 | 390.00 | 6,201.00 |
| CF van Elk | 23.60 | 365.00 | 8,614.00 |
| JC Knowles | .90 | 290.00 | 261.00 |
| JM Randleman | 8.40 | 280.00 | 2,352.00 |
| LB Franzon | 1.00 | 260.00 | 260.00 |
| EA McDonnell- O'Driscoll | .30 | 170.00 | 51.00 |
| J Margulies | <u>.50</u> | 140.00 | <u>70.00</u> |
| Total Hours and Fees | 152.00 | | \$64,214.00 |

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 Travel Time (Matter No. 30100)
For the Period From September 1, 2004 through September 30, 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

October 29, 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 September 30, 2004
re Travel Time:

| | |
|----------------------------|---------------------------|
| Fees | \$22,635.00 |
| Less 50% discount | <u>-11,317.50</u> |
| Adjusted Fees | \$11,317.50 |
| Total Due This Bill | <u>\$11,317.50</u> |

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 DETAIL

| Date | Name | Narrative | Hours |
|----------|---------------|--|-------|
| 09/01/04 | PS Caruso | Non-working Return travel to Chicago | 1.20 |
| 09/02/04 | PS Caruso | Non-working Travel to Portland for 341 Meeting | 1.20 |
| 09/02/04 | SE Klein | Non-working travel to and from Marlborough, MA re: SEC issues | 4.00 |
| 09/02/04 | BW Rashkover | Non-working travel to Massachusetts for interviews re: SEC issues (2.0); non-working travel to New York (.5) | 2.50 |
| 09/03/04 | PS Caruso | Non-working Return travel to Chicago | 1.30 |
| 09/07/04 | LB Franzon | Non-working Travel from Chicago to Philadelphia | 5.00 |
| 09/07/04 | ME McClintock | Nonworking travel to Philadelphia for Pegasus executory contract review | 4.00 |
| 09/08/04 | PS Caruso | Non-working Travel to Philadelphia for meetings with Pegasus | 1.30 |
| 09/09/04 | PS Caruso | Non-working Return travel to Chicago from client meetings in Pennsylvania | 1.20 |
| 09/09/04 | LB Franzon | Non-working Travel from Philadelphia to Chicago | 5.00 |
| 09/09/04 | MB Jackson | Non-working Travel to Philadelphia from New York to interview clients re: SEC issues | 1.90 |
| 09/09/04 | MB Jackson | Non-working Travel from Philadelphia to New York returning from interviewing clients re: SEC issues | 2.40 |
| 09/09/04 | ME McClintock | Nonworking travel from Philadelphia to Chicago | 3.00 |
| 09/09/04 | BW Rashkover | Nonworking travel to New York City for witness interviews re: SEC issues | 2.00 |
| 09/09/04 | TH Yancey | Non-working Travel to and from New York to attend meeting with creditors' counsel on potential sale of assets | 1.90 |
| 09/14/04 | PS Caruso | Non-working Travel to client offices and return to Chicago | 2.50 |
| 09/22/04 | PS Caruso | Non-working Travel to Maine for omnibus hearing | 1.50 |
| 09/22/04 | GS Neal | Non-working Travel from Washington, D.C. to Portland, ME for 9/23 hearing on Lodge retention and extension of exclusivity | 3.00 |
| 09/23/04 | PS Caruso | Non-working Return travel to Chicago from September omnibus hearing | 1.50 |
| 09/23/04 | GS Neal | Non-working Return travel from Portland, ME to Washington, D.C. after hearing on Lodge retention plan and extension of exclusivity | 3.00 |

Invoice Number: *****

Pegasus Group

Travel Time

| Date | Name | Narrative | Hours |
|-------------|------------|--|-------------|
| 09/28/04 | PS Caruso | Non-working Travel from Chicago to Pegasus for client meetings | 1.50 |
| 09/28/04 | LB Franzon | Non-working Travel from Chicago to Philadelphia | 5.00 |
| 09/29/04 | PS Caruso | Non-working Return travel from Pegasus offices to Chicago | 1.60 |
| 09/29/04 | LB Franzon | Non-working Travel from Philadelphia to Chicago | 5.00 |
| Total Hours | | | <hr/> 62.50 |

Invoice Number: *****

Pegasus Group

Travel Time

TIME SUMMARY

| Name | Hours | Rate | Value |
|-----------------------------|--------------|----------|--------------------|
| BW Rashkover | 4.50 | \$625.00 | \$2,812.50 |
| TH Yancey | 1.90 | 525.00 | 997.50 |
| GS Neal | 6.00 | 500.00 | 3,000.00 |
| SE Klein | 4.00 | 425.00 | 1,700.00 |
| PS Caruso | 14.80 | 390.00 | 5,772.00 |
| MB Jackson | 4.30 | 310.00 | 1,333.00 |
| LB Franzon | 20.00 | 260.00 | 5,200.00 |
| ME McClintock | 7.00 | 260.00 | 1,820.00 |
| Total Hours and Fees | 62.50 | | \$22,635.00 |

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 Employee Issues (Matter No. 30110)
For the Period From September 1, 2004 through September 30, 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

October 29, 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 28491-30110

For professional services rendered through September 30, 2004
re Employee Issues:

| | |
|----------------------------|---------------------------|
| Fees | \$46,000.50 |
| Total Due This Bill | <u>\$46,000.50</u> |

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 DETAIL

| Date | Name | Narrative | Hours |
|----------|--------------|--|-------|
| 09/01/04 | JM Randleman | Draft supplemental KERP motion | 6.80 |
| 09/02/04 | GS Neal | Email J. Randleman regarding supplemental KERP issues and mark up motion (.7); confer with S. Blank regarding supplemental KERP (.4) | 1.10 |
| 09/02/04 | JM Randleman | Draft supplemental KERP motion | 2.00 |
| 09/03/04 | GS Neal | Confer with S. Blank regarding enhanced KERP request (.2); confer with the Committee regarding same (.2) | .40 |
| 09/07/04 | ER Moring | Draft and revise motion to approve supplemental KERP (5.5); email G. Neal re: same (.3); confer with J. Randleman re: same (.2); emails to working group re: same (.2) | 6.20 |
| 09/07/04 | JM Randleman | Draft supplemental KERP motion (2.1); confer with E. Moring re: same (.2) | 2.30 |
| 09/08/04 | NH De Baun | Review draft releases and revise same to conform with local law (.8); telephone conference with M. Eyer re same (.2) | 1.00 |
| 09/08/04 | ER Moring | Draft and revise supplemental KERP motion and proposed order (4.5); telephone calls with K. Heisler and S. Blank re: issues re: same (1.2); emails with Pegasus working group re: same (.9); participate in conference call with Committee counsel and financial advisors re: proposed supplemental KERP (.8); confer with J. Seltzer re: EEOC issues (.2); review EEOC regulations (.5); email G. Neal re: foregoing (.3) | 8.40 |
| 09/08/04 | GS Neal | Confer with M. Eyer regarding EEOC issues (.4); email with E. Moring on retention plan issues (.8); confer with Committee regarding retention issues (.5) | 1.70 |
| 09/09/04 | NH De Baun | Review draft releases | .50 |
| 09/09/04 | ER Moring | Review subpoena re: action commenced by former employee (.2); emails with J. Seltzer re: same (.2); confer with J. Seltzer re: same (.2); telephone call with M. Eyer re: same (.1); emails with N. DeBaun re: releases (.2); telephone call with M. Eyer re: same (.1); confer with J. Randleman re: EEOC issues (.4); review EEOC regulations (.2); telephone call with K. Heisler re: supplemental KERP (.1) | 1.70 |
| 09/09/04 | JM Randleman | Research effect of automatic stay and EEOC issues (5.9); confer with E. Moring re: same (.4) | 6.30 |
| 09/10/04 | ER Moring | Review proposed releases re: severance pay (.9); telephone calls | 1.90 |

Invoice Number: *****

Pegasus Group

Employee Issues

| Date | Name | Narrative | Hours |
|----------|--------------|---|-------|
| | | with M. Eyer re: same and re: subpoena (.4); email to counsel to the committee and lenders re: same (.4); email G. Neal re: supplemental KERP (.2) | |
| 09/13/04 | NH De Baun | Review and revise rider to release | .30 |
| 09/13/04 | NH De Baun | Provide advice to S. Blank re WARN Act issues | .20 |
| 09/13/04 | ER Moring | Telephone call with L. Pennay re: comments to proposed release (.3); telephone call with N. DeBaun re: same (.2); review committee's comments to proposed release (.2); emails to client working group re: same (.2); confer with J. Seltzer re: responding to subpoena (.2); telephone call with K. Heisler re: information for supplemental KERP (.1) | 1.20 |
| 09/14/04 | NH De Baun | Advise E. Moring re disclosure issues (.2); review release re same (.1) | .30 |
| 09/14/04 | ER Moring | Email P. Caruso re: supplemental KERP (.4); telephone call with S. Blank re: same (.2); telephone call with M. Eyer re: same (.2); telephone calls with K. Heisler re: same (.3); emails with Pegasus team re: Lodge KERP (.3); email N. DeBaun re: committees comments to proposed release (.2); emails with Pegasus team re: same (.3); telephone call with M. Eyer re: same (.2); review committee response to Lodge KERP (.2) | 2.30 |
| 09/15/04 | NH De Baun | Advise client re release issues | .20 |
| 09/15/04 | ER Moring | Review prior orders re: severance amounts for certain employees (.3); emails with S. Blank re: same (.2) | .50 |
| 09/16/04 | ER Moring | Confer with J. Randleman re: proposed supplemental KERP (.3); review and revise chart analyzing supplemental KERP request (.5) | .80 |
| 09/16/04 | JM Randleman | Assist E. Moring re: assemble of supporting data for supplemental KERP motion | 1.50 |
| 09/17/04 | ER Moring | Review objection to supplemental KERP motion (.3); email G. Neal re: same (.2) | .50 |
| 09/17/04 | GS Neal | Confer with S. Blank on KERP issues (.3); review CLAM objection to KERP (.3); confer with company and T. Lodge on CLAM objection (.8); confer with D. Botter regarding same (.2) | 1.60 |
| 09/18/04 | GS Neal | Confer with T. Lodge regarding retention plan hearing and preparation for same | .20 |
| 09/18/04 | LJ Nyhan | Review KERP objection issues | .50 |
| 09/20/04 | ER Moring | Review Objection to Supplemental KERP (.5); telephone calls | 8.30 |

Invoice Number: *****

Pegasus Group

Employee Issues

| Date | Name | Narrative | Hours |
|----------|-------------------------|---|-------|
| | | with G. Neal re: responding to same (.3); research information for response to Objection to KERP (2.0); draft response to Objection to KERP and in further support (5.1); emails with G. Neal and T. Lodge re: same (.4) | |
| 09/20/04 | GS Neal | Confer with E. Moring on Lodge retention plan issues (.3); review draft reply to objection (.4); confer with T. Lodge and M. Puntus regarding witness preparation and need for Committee support (.5) | 1.20 |
| 09/20/04 | TH Yancey | Review objection to Lodge compensation plan | .50 |
| 09/21/04 | NH De Baun | Provide advice to S. Blank re disclosures (.4); review same (.7) | 1.10 |
| 09/21/04 | DM Dunn | Email with G. Neal re KERP issues (.3); research re same and draft memo re same (5.5) | 5.80 |
| 09/21/04 | EA McDonnell-O'Driscoll | Research re KERP motion and both orders and forward to G. Neal | .40 |
| 09/21/04 | ER Moring | Draft and revise response to Objection to Supplemental KERP and in support of motion (6.3); telephone calls with G. Neal re: issues re: same (.4); telephone call with S. Blank re: same and re: Broadcast (.2); research re: response (2.5); conference call with Committee's counsel and advisors re: strategy for KERP hearing (.5); emails with Pegasus working group and L. Pennay re: release of claims by employees (.5); confer with J. Randleman re: research for KERP response (.3); emails with R. Keach re: issue relating to KERP (.3) | 11.00 |
| 09/21/04 | GS Neal | Meeting with T. Lodge to review testimony for 9/23 hearing on Lodge retention motion (1.1); confer with R. Krasnow regarding DTV supporting papers (.2); confer with E. Moring on reply brief (.4) and revise same (.8); confer with D. Botter, M. Puntus and W. Barr regarding testimony issues (.4) | 2.90 |
| 09/21/04 | JM Randleman | Researching regarding issues re: Lodge KERP (4.2); confer with E. Moring re: same (.3) | 4.50 |
| 09/22/04 | PS Caruso | Correspondence with G. Neal re: Lodge KERP and preparation for hearing | 1.00 |
| 09/22/04 | EA McDonnell-O'Driscoll | Email E. Moring re Reply of Debtors re Retention Plan (.1); review same and forward (.3); review DirecTV's statement in support of plan and forward to client and working team (.4); review amended agenda and update files re same (.2) | 1.00 |
| 09/22/04 | ER Moring | Draft and revise response to Objection to Supplemental KERP and in support of motion (4.6); telephone calls with G. Neal re: issues and comments re: same (.4); telephone calls with T. Lodge | 8.00 |

Invoice Number: *****

Pegasus Group

Employee Issues

| Date | Name | Narrative | Hours |
|--------------------|------------|---|---------------|
| | | re: same (.5); telephone calls with S. Blank re: same (.3); telephone calls with G. Maguire re: same (.3); telephone call with A. Simon re: same (.1); telephone call with R. Keach re: same (.2); emails with G. Neal, T. Lodge, S. Blank and G. Maguire re: same (1.0); emails with R. Keach and S. Dilios re: service and filing of Response (.3); email J. Randleman re: issues re: response (.3) | |
| 09/22/04 | GS Neal | Prepare testimony outline for 9/23 hearing on Lodge retention plan (1.1); confer with E. Moring re: same (.4); confer with T. Lodge and M. Puntus to prepare for hearing (1.3) | 2.80 |
| 09/22/04 | LJ Nyhan | Review KERP response pleadings | .30 |
| 09/23/04 | ER Moring | Emails to Pegasus working group re: Committee joinder (.2); emails to G. Neal re: information for hearing (.2); participate (via telephone) in hearing to approve supplemental KERP (1.2); email J. Knowles re: KERP hearing (.2); draft second supplemental KERP motion (1.0) | 2.80 |
| 09/23/04 | GS Neal | Meeting with T. Lodge and M. Puntus to prepare for evidentiary hearing on Lodge retention plan | 1.90 |
| 09/24/04 | ER Moring | Email G. Neal re: potential Broadcast KERP (.3); telephone calls and emails with S. Blank, K. Heisler and G. Neal re: same and re: KERP for other employees (.8); emails to working group re: same (.4); draft outline of potential Broadcast KERP (1.1) | 2.60 |
| 09/27/04 | ER Moring | Draft KERP proposal for Broadcast employees (.9); confer with G. Neal re: same (.4) | 1.30 |
| 09/27/04 | GS Neal | Confer with E. Moring regarding KERP and broadcast retention issues | .40 |
| 09/28/04 | ER Moring | Draft and revise outline of potential Broadcast KERP (1.8); emails with S. Blank and G. Neal re: issues re: same (.5) | 2.30 |
| 09/29/04 | NH De Baun | Provide advice to M. Eyer re release issues | .40 |
| 09/30/04 | ER Moring | Draft and revise motion to approve supplemental KERP and Broadcast KERP (5.4); telephone calls with M. Eyer re: issues re: same (.2) | 5.60 |
| Total Hours | | | 116.50 |

Invoice Number: *****

Pegasus Group

Employee Issues

TIME SUMMARY

| Name | Hours | Rate | Value |
|-----------------------------|---------------|----------|--------------------|
| LJ Nyhan | .80 | \$700.00 | \$560.00 |
| TH Yancey | .50 | 525.00 | 262.50 |
| GS Neal | 14.20 | 500.00 | 7,100.00 |
| NH De Baun | 4.00 | 435.00 | 1,740.00 |
| ER Moring | 65.40 | 425.00 | 27,795.00 |
| PS Caruso | 1.00 | 390.00 | 390.00 |
| JM Randleman | 23.40 | 280.00 | 6,552.00 |
| DM Dunn | 5.80 | 235.00 | 1,363.00 |
| EA McDonnell- O'Driscoll | 1.40 | 170.00 | 238.00 |
| Total Hours and Fees | 116.50 | | \$46,000.50 |