



HERBEIN+COMPANY, INC.

CERTIFIED PUBLIC ACCOUNTANTS

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**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MAINE**

In re:

PEGASUS SATELLITE TELEVISION, INC., et al.,)

Debtors.)

) Chapter 11

) Case No. 04-20878 (JBH)

) (Jointly Administered)

**ORDER GRANTING FIRST INTERIM APPLICATION FOR ALLOWANCE OF
COMPENSATION AND REIMBURSEMENT OF EXPENSES OF HERBEIN +
COMPANY, INC. FOR SERVICES RENDERED AND EXPENSES INCURRED
AS CORPORATE TAXATION CONSULTANT AND ADVISOR FOR THE INTERIM
PERIOD FROM JUNE 2, 2004 THROUGH AUGUST 31, 2004**

This matter came before the Court on the First Interim Application for Allowance of Compensation Reimbursement of Expenses of Herbein + Company, Inc. for Services Rendered and Expenses Incurred as Corporate Taxation Consultant and Advisor for the First Interim Period From June 2, 2004 through August 31, 2004 (the "Herbein First Interim Fee Application"), after proper notice and hearing, the Court having independently reviewed the Herbein First Interim Fee Application, the Court finding that no responses or objections to the Herbein First Interim Fee Application were filed by any party-in-interest, it is hereby

ORDERED that, pursuant to 11 U.S.C. § 331, Herbein + Company, Inc. is allowed compensation for services in the amount of \$86,667.80, and reimbursement of expenses in the amount of \$170.09 for a total of \$86,837.89 for the period of June 2, 2004 through August 31, 2004. The award of compensation and expenses made hereby is interim only, and Herbein + Company, Inc.'s entitlement to such compensation and expenses is

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subject to final approval of this Court in accordance with the applicable sections of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure and this Court's local rules.

Dated: November 24, 2004

/s/ James B. Haines, Jr.

Honorable James B. Haines, Jr.,
United States Bankruptcy Judge