Exhibit H

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

Time Recorded in Connection
With the Rendition of Services to the Debtors in
Connection with Fee Applications (Matter No. 30150)
For the Period From October 1, 2004 through October 31, 2004

BEIJING BRUSSELS CHICAGO DALLAS GENEVA HONG KONG

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

LOS ANGELES NEW YORK SAN FRANCISCO SHANGHAI SINGAPORE ΤΟΚΥΟ

LONDON

FOUNDED 1866

WASHINGTON, D.C. FEDERAL ID 36-4474078

December 13, 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 28491-30150

For professional services rendered through October 31, 2004 re Fee Applications:

Fees

\$16,177.00

Total Due This Bill

\$16,177,00

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

Pegasus Group

Fee Applications

TIME DETAIL

Date	Name	Narrative	Hours
10/01/04	LA Hoeflich	Work on August fee statement (7.4); draft CNO for July fee statement (.2)	7.60
10/04/04	LA Hoeflich	Finish drafting and reviewing August fee statement (5.8); begin drafting first Interim Fee Application (3.7); retrieve CNO re: July fee statement and forward to client and team (.1)	9.60
10/04/04	TH Yancey	Review draft bills and exchange emails with L. Hoeflich on bills	.50
10/05/04	LA Hoeflich	Continue drafting first Interim fee application (.8); address August fee statement issues (.2)	1.00
10/06/04	LA Hoeflich	Revise and finalize August fee statement and forward same to T. Yancey for review (.2); draft interim fee application (1.4)	1.60
10/07/04	LA Hoeflich	Finalize August fee statement and forward same to S. Dilios for filing (.4); review time detail for September fee statement (3.3); draft outline for September fee statement (.4)	4.10
10/07/04	JC Knowles	Review and revise interim fee application	1.00
10/07/04	TH Yancey	Review fcc application	.30
10/08/04	LA Hoeflich	Verify filing of third fee statement and forward copy of same to client with covering email (.2); review September time detail for fee statement (.6); email J. Knowles re: interim fee application (.1) and revise same (.1)	1.00
10/11/04	LA Hoeflich	Review September time detail for fee statement	1.20
10/12/04	LA Hoeflich	Address interim fee issues (.3); o/c J. Knowles re: same (.2); email T. Yancey re: same (.1); revise interim fee application (.5); review September time detail for fee statement (.6)	1.70
10/12/04	JC Knowles	Review September time detail (1.5); office conference w/ L. Hoeflich re: fee application (interim and monthly) (0.2); revise interim fee application (0.5)	2.20
10/13/04	LA Hoeflich	Review September time detail for fee statement	6.10
10/14/04	LA Hoeflich	Revise interim fee application (1.0); o/c J. Knowles re: same (.2); finalize and forward same to local counsel (.5); review September time detail for fee statement (4.4)	6.10
10/14/04	JC Knowles	Review September time detail (2.4); review and revise interim app (0.5); telephone calls w/ Bob Keach re: same and hearing for same (0.2); telephone call and emails w/ M. McClintock re: same(0.5); office conference w/ L. Hoeflich re: same (0.2)	3.80

Pegasus Group

Fee Applications

Date	Name	Narrative	Hours
10/14/04	ME McClintock	Review and revise Sidley fee application (.5); t/cs with J. Knowles re: same (.3)	.80
10/15/04	JC Knowles	Revise Sidley interim fee application (2.0); office conferences w/ McClintock re: same (0.4); draft order re: same (0.5); emails to S. Dilios re: same (0.4); email T. Yancey re: fees (0.3); review applications re: same (0.4)	4.00
10/15/04	ME McClintock	O/C with J. Knowles regarding Sidley interim fee application	.40
10/18/04	PS Caruso	Office conferences with J. Knowles re; fee application	.20
10/18/04	LB Franzon	Email M. McClintock regarding timing of fee apps	.10
10/18/04	LA Hoeflich	Review emails re: professional interim fee applications	.10
10/18/04	LA Hoeflich	O/c J. Knowles re: fee application issues (.2); review September time detail for fee statement (.7)	.90
10/18/04	JC Knowles	Office conference w/ L. Hoeflich re: fee application issues (0.2); office conference with P. Caruso re: same (0.2); review September time detail (1.4); respond to inquiries re: certain fees (0.3)	2.10
10/19/04	LA Hoeflich	Revise September fee statement summary (.2); t/c J. Knowles re: September fee statement issue (.1); review September time detail for fee statement (2.5)	2.80
10/19/04	JC Knowles	Review September time detail (2.0); telephone call w/ L. Hoeflich re: same (0.1); email P. Caruso re: fee applications (0.2); email L. Nyhan and P. Caruso re: same (0.2)	2.50
10/20/04	LA Hoeflich	Review September time detail for fee statement (5.5); discuss fee statement issues per UST inquiry with J. Knowles (.4)	5.90
10/20/04	JC Knowles	Office conference with L. Hoeflich regarding September time detail	.40
10/20/04	ER Moring	Emails with R. Keach, G. Neal and J. Knowles re: U.S. Trustee issues with fee application (.2); email J. Knowles re: same (.3)	.50
10/21/04	LA Hoeflich	Draft CNO re Sidley 3rd fee statement (.1); address expense issues per request of UST (.2); o/cs J. Knowles re: same (.5)	.80
10/21/04	JC Knowles	Email E. Moring regarding US Trustee's inquiry into expenses (0.3); office conferences with L. Hoeflich regarding same (0.5); telephone conference with trustee regarding same (0.2); review documents regarding same (0.8)	1.80
10/22/04	LA Hoeflich	Review September time detail for fee statement (2.3); o/c J.	2.90

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Fee Applications

Date	Name	Narrative	Hours
		Knowles re: UST inquiry re: expenses (.5)	
10/22/04	JC Knowles	Office conference with L. Hoeflich regarding expense inquiry (0.5); review documents regarding same (0.3)	.80
10/26/04	LA Hoeflich	Review September time detail for fee statement	1.80
10/27/04	LA Hoeflich	Review September time detail for fee statement	5.80
10/28/04	LA Hoeflich	Email T. Yancey re: fee issues (.2); draft CNO re: SABW 3rd fee statement (.3); confer with M. McClintock re: same (.1); review September time detail for fee statement (.4)	1.00
10/28/04	ME McClintock	Review Sidley CNO and communications with L. Hoeflich regarding same	.30
10/29/04	LA Hoeflich	Verify filing of Sidley CNO re 3rd fee statement and forward same to client and team with covering email (.1); review September draft bills and forward same to T. Yancey (.2)	.30
Total Hours	5	·	84.00

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Fee Applications

TIME SUMMARY

Name	Hours	Rate	Value
TH Yancey	.80	\$525.00	\$420.00
ER Moring	.50	425.00	212.50
PS Caruso	.20	390.00	78.00
JC Knowles	18.60	290.00	5,394.00
LB Franzon	.10	260.00	26.00
ME McClintock	1.50	260.00	390.00
LA Hoeflich	62.30	155.00	9,656.50
Total Hours and Fees	84.00		\$16,177.00

Exhibit I

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

Time Recorded in Connection
With the Rendition of Services to the Debtors in
Connection with Executory Contract and Leases (Matter No. 30160)
For the Period From October 1, 2004 through October 31, 2004

BEIJING BRUSSELS CHICAGO DALLAS GENEVA

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

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

HONG KONG LONDON

FOUNDED 1866

FEDERAL ID 36-4474078

December 13, 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 28491-30160

For professional services rendered through October 31, 2004 re Executory Contracts & Leases:

Fees

\$76,542.00

Total Due This Bill

\$76,542,00

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

Pegasus Group

Executory Contracts & Leases

TIME DETAIL

Date	Name	Narrative	Hours
10/01/04	PS Caruso	Telephone conferences with G. Neal re: certain executory contract dispute	.50
10/01/04	PS Caruso	Continue executory contract review and analysis	5.50
10/01/04	LB Franzon	Drafted memo regarding assumption of certain licensing agreements	5,50
10/01/04	ME McClintock	Drafting and revising memorandum regarding agreements/assignability of certain executory contracts	5.40
10/01/04	ME McClintock	E-mail with P. Caruso regarding executory nature of certain agreement	.20
10/04/04	PS Caruso	Continue contract review and analysis	2.20
10/04/04	PS Caruso	Review and provide comments to memorandum re: assignment of certain executory contract (4.0); office conference with L. Franzon and M. McClintock re: same (.5)	4.50
10/04/04	LB Franzon	Revisions to executory contract assignment memo (3.0); o/c with P. Caruso and M. McClintock regarding memo (.5)	3.50
10/04/04	LB Franzon	Reviewing certain settlement agreement to see if needs to be rejected or assumed (.5); O/c with M. McClintock regarding certain agreement and potential complaint re certain vendor contract (.2); Research regarding assumption of certain settlement agreements and executory state of same (4.0)	4.70
10/04/04	ME McClintock	Review certain executory contract issues and potential complaint regarding certain vendor contract (.70); office conference with L. Franzon regarding same (.20)	.90
10/04/04	ME McClintock	Office conference with P. Caruso and L. Franzon regarding assumption/assignment memo (.50); revisions to same (2.30)	2.80
10/05/04	PS Caruso	Continue PST contract reviews (.9); telephone conferences with FTI re: 365(a) motion (.4); office conference with M. McClintock and L. Franzon re: same (.7)	2.00
10/05/04	PS Caruso	Review and revise 365(a) memorandum (3.3); office conference with L. Franzon re: same (.5)	3.80
10/05/04	LB Franzon	Revisions to assumption of contracts memo (2.8); O/c with J. Rothstein regarding memo (.3); O/c with P. Caruso regarding same (.5)	3.60
10/05/04	LB Franzon	Research regarding executory state of settlement agreements	4.00

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Date	Name	Narrative	Hours
		(3.3); O/c with M. McClintock and P. Caruso regarding executory nature of settlement agreement (.7)	
10/05/04	ME McClintock	Office conference with P. Caruso and L. Franzon regarding executory contract issues	.70
10/05/04	ME McClintock	Research regarding settlement agreements/executory contract issues for P. Caruso	1.30
10/05/04	JS Rothstein	Review, mark up memorandum regarding license issues under Section 365 (1.1); office conference with L. Franzon regarding same (.3)	1.40
10/05/04	JS Rothstein	Review cases regarding intellectual property assignments under Section 365.	1.00
10/06/04	PS Caruso	Correspond with J. Rothstein and McClintock re: contract assignments and memo re: same	.60
10/06/04	PS Caruso	Telephone conferences with FTI re: executory contracts (.5); email L. Franzon re: same (.1)	.60
10/06/04	LB Franzon	Revisions to assumption of contracts memo	2.30
10/06/04	LB Franzon	Call with A. Frankum of FTI regarding schedules and email with P. Caruso regarding same (.1); research regarding executory state of certain contracts/settlement agreements (.8)	.90
10/06/04	ME McClintock	Revise assumption memo for P. Caruso/J. Rothstein	1.50
10/06/04	JS Rothstein	Review and revise new draft of memorandum regarding IP assignments and Section 365.	1.70
10/07/04	PS Caruso	Meeting at Pegasus re: retention of liquidator and executory contract analysis	5.00
10/07/04	LB Franzon	Drafted Complaint re: certain vendor contract	1.00
10/07/04	JS Rothstein	Finish review and revisions to IP assignment/Section 365 memorandum and send comments to L. Franzon and M. McClintock re: same	2.10
10/08/04	PS Caruso	Telephone conference with attorney for Lenexa lessor re: contract rejection	.30
10/08/04	LB Franzon	Drafted Complaint re: certain vendor contract	3.50
10/08/04	ME McClintock	Revisions to assumption memo	2.10
10/08/04	GS Neal	Confer with T. Lodge regarding KB and certain lease claims (.4); email P. Caruso regarding same (.3)	.70
10/10/04	LB Franzon	Drafted Complaint re: certain vendor contract	5.00

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Date	Name	Narrative	Hours
10/10/04	ME McClintock	Revisions to executory assumption/assignment memo for P. Caruso/J. Rothstein (3.00); research regarding intellectual property issues regarding same (2.50)	5.50
10/11/04	PS Caruso	Telephone conferences and correspondence with FTI and Pegasus re: PST/PSC contracts to reject	.60
10/11/04	PS Caruso	Telephone conferences re: certain executory contract with Mark Eyer, Ted Lodge and Guy Neal (1.5); draft demand letter in connection with the same (1.4); correspond with L. Franzon re: complaint re: same (.2)	2.70
10/11/04	LB Franzon	Revisions to the Complaint regarding certain vendor contract and email regarding complaint and injunction standards to P. Caruso (.3); O/c with M. McClintock regarding memo revisions on assumption/assignment of certain contracts and complaint regarding certain vendor contract (.5); Review of article from J. Rothstein regarding intellectual property and assignment for memo (.6)	1.40
10/11/04	ME McClintock	Revisions to assumption/assignment memo (.50); o/c with L. Franzon regarding same (.50); research regarding same (.40); review article regarding same (.20)	1.60
10/11/04	GS Neal	Review contract rejection issues	.40
10/11/04	JS Rothstein	Review cases regarding intellectual property assignments and Section 365.	.30
10/11/04	JS Rothstein	Review new draft of IP Assignments/Section 365 memorandum	2.30
10/12/04	PS Caruso	Review and provide additional comments on 365 assumption memo (1.8); email M. McClintock and L. Franzon re: same (.5); read underlying cases and professional articles in connection with the same (1.8)	4.10
10/12/04	PS Caruso	Telephone conference with M. Eyer re: 365(a) motion (.4); office conference with L. Franzon re: same (.1); revise and distribute same (1.5)	2.00
10/12/04	LB Franzon	Emails with P. Caruso regarding PST contract rejection motion (.1); Revised letters in connection with motion and notice (.2); O/c with P. Caruso regarding PST Motion to reject certain contracts (.1); O/c with M. McClintock and J. Rothstein regarding documents relating to memo on assignment (.3); Revisions to memo regarding same (1.3)	2.00
10/12/04	ME McClintock	Review article from J. Rothstein regarding assignment of IP licenses in connection with certain types of transactions (.60); email L. Franzon regarding same (.20); office conference with L.	5.70

Invoice Number: *****

Pegasus Group

Date	Name	Narrative	Hours
		Franzon and J. Rothstein regarding 365 memo (.30); revising same (4.40); e-mail to L. Franzon regarding same (.20)	
10/12/04	JS Rothstein	Revise new draft of memorandum regarding IP licenses and Section 365.	2.00
10/12/04	JS Rothstein	Office conference with M. McClintock and L. Franzon regarding memorandum on IP licenses and Section 365.	.30
10/13/04	PS Caruso	Revise PST 365(a) motion, order and notice per comments from G. Neal	2.70
10/13/04	PS Caruso	Telephone conferences and correspondence with M. Eyer recertain executory contract dispute	.60
10/13/04	PS Caruso	Review and provide comments on revised contract assumption memo	2.00
10/13/04	LB Franzon	Reviewed letter from contract party (.2); Email with P. Caruso regarding rejection motion (.1)	.30
10/13/04	EA McDonnell- O'Driscoll	Review and forward lease extension order to client and team	.30
10/13/04	GS Neal	Revise lease and contract rejection motion	.70
10/14/04	PS Caruso	Begin reviewing and revising complaint re certain vendor contract (2.1); telephone conferences with M. Eyer re: same (.4); telephone conference with G. Neal re: same (.5)	3.00
10/14/04	PS Caruso	Complete revisions to 365(a) motion (1.6); telephone conferences with Pegasus re: same (.5); correspond with FTI re: same (.6); office conference with L. Franzon re: contract rejection damages (.3)	3.00
10/14/04	LB Franzon	Call with A. Frankum of FTI regarding rejection damages (.1); research regarding rejection damages (.5); O/c with J. Knowles regarding rejection damages (.2); O/c with P. Caruso regarding rejection damages (.3)	1.10
10/14/04	JC Knowles	Office conference w/ L. Franzon re: rejection damages and statutory cap	.20
10/14/04	ME McClintock	Revisions to memo re: assignment of certain contracts (.40); e-mail to J. Rothstein/P. Caruso regarding same (.10); review e-mail from J. Rothstein re: same (.10); additional revisions (.70)	1.30
10/14/04	GS Neal	Confer with P. Caruso on certain executory contract issues	.50
10/14/04	JS Rothstein	Finish review of latest draft of IP license assignment memorandum and review of certain cases cited in memorandum.	2.30

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Date	Name	Narrative	Hours
10/15/04	PS Caruso	Reviewed revised contract assignment memo	1.00
10/15/04	PS Caruso	Finish review and revision of potential complaint re: certain vendor contract	4.30
10/15/04	LB Franzon	O/c with M. McClintock regarding contract assignment memo	.20
10/15/04	ME McClintock	Revisions to contract assignment memo for J. Rothstein/P. Caruso (.70); o/c with L. Franzon regarding same (.20); research regarding same (.80)	1.70
10/18/04	PS Caruso	Telephone conferences and correspondence with Pegasus and party to executory contract re: termination of contracts and refund due in connection therewith	3.00
10/18/04	PS Caruso	Follow-up with FTI re: schedules to PST 365(a) motion	.50
10/18/04	PS Caruso	Further review of 365(a) memo (1.7); telephone conferences with J. Rothstein re: same (.3); office conference with L. Franzon and M. McClintock re: certain executory contract issues (.3)	2.30
10/18/04	LB Franzon	O/c with P. Caruso and M. McClintock regarding memo on potential liability to contract party and the debtors' rights under certain executory contract	.30
10/18/04	ME McClintock	Office conference with L. Franzon and P. Caruso regarding certain executory contract issues	.30
10/18/04	ME McClintock	E-mail with J. Rothstein re: contract assignemnt (.10); prepare memo for J. Rothstein's review (.20); revisions to memo (.60)	.90
10/18/04	GS Neal	Conference call with T. Lodge and M. Nachman regarding certain executory contract issues (.4); confer with counsel to contract party regarding same (.6); review proposed complaint regarding executory contract issues and revisc same (.8)	1.80
10/18/04	JS Rothstein	Review, revise final draft of memorandum regarding IP licenses (1.1); emails regarding memorandum (.2); email P. Caruso regarding memorandum (.2)	1.50
10/18/04	JS Rothstein	Final revisions to memo regarding IP licenses and Section 365.	1.10
10/18/04	JS Rothstein	Telephone conversation with P. Caruso regarding final revisions to IP license memo.	.30
10/19/04	PS Caruso	Finalize memo re: assumption/assignment of contracts	1.00
10/19/04	PS Caruso	Telephone conferences with M. Eyer re certain executory contract dispute	1.10
10/19/04	LB Franzon	Email P. Caruso regarding contract rejection motion (.1); Emails with company and FTI regarding rejection motion (.2); Research	3.80

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Date	Name	Narrative	Hours
		regarding debtors' rights under the certain executory contract (3.5)	
10/19/04	GS Neal	Revise proposed complaint regarding executory contract issues and confer with P. Caruso on research items for same	1.10
10/19/04	LJ Nyhan	Review contract assignment memo	.30
10/20/04	PS Caruso	Telephone conferences with Pegasus and review of documents recertain executory contract dispute (2.8); office conferences with L. Franzon and M. McClintock re: same (.7); telephone conference with G. Neal, L. Franzon and M. McClintock re: same (.3); telephone conference with G. Neal re: same (.2)	4.00
10/20/04	PS Caruso	Telephone conferences and correspondence with M. Eyer recontract rejection motion and exhibits	.50
10/20/04	LB Franzon	Research and draft memo regarding certain executory contract (5.0); O/c with M. McClintock and P. Caruso regarding same (.3); O/c with M. McClintock regarding same (.3); Call with G. Neal, M. McClintock and P. Caruso regarding certain executory contract (.3); O/c with M. McClintock and P. Caruso regarding certain executory contract (.4)	6.30
10/20/04	ME McClintock	Office conferences with L. Franzon regarding certain executory contract issues (.30); research regarding same/equitable mootness (1.70); office conferences with P. Caruso and L. Franzon regarding same (.70); telephone conference with L. Franzon, P. Caruso and G. Neal regarding same (.30)	3.00
10/20/04	GS Neal	Confer with P. Caruso regarding certain executory contract issues (.2); confer with M. McClintock, L. Franzon, and P. Caruso re same (.3); review agreements re same (.6); revise proposed complaint re same (.7); confer with T. Lodge and M. Eyer regarding options re same (.8)	2.60
10/21/04	PS Caruso	Meetings with client re: certain executory contract dispute	4.00
10/21/04	PS Caruso	Meetings with client re: contract rejection motion and retention of liquidator	3.00
10/21/04	LB Franzon	Responded to various emails from company and FTI Consulting regarding contract rejection motion (.3); Reviewed exhibits to rejection motion from FTI (.3); Drafted expedited hearing motion and order for rejection motion (.6)	1.20
10/22/04	PS Caruso	Finalize 365(a) motion (3.3); confer with G. Neal re: same (.4)	3.70
10/22/04	LB Franzon	Revisions to and review of the contract rejection motion, order, notice and exhibits (1.0); calls and emails with local counsel and	1.80

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Date	Name	Narrative	Hours
		Trumbull regarding motion (.8)	
10/22/04	JC Knowles	Respond to P. Caruso inquiry regarding executory contract question	.50
10/22/04	ME McClintock	Review and revise assumption/assignment notice	.50
10/22/04	GS Neal	Confer with P. Caruso on liquidator and contract rejection issues (.6) and revise rejection motion (1.2)	1.80
10/24/04	LB Franzon	Research regarding cure periods and executory contracts as relates to certain executory contract	2.60
10/25/04	PS Caruso	Telephone conference with Pegasus re: certain executory contract reconciliation	2.00
10/25/04	PS Caruso	Review and revise 365(a) motion (2.9); review comments from G. Neal, Pegasus and FTI (1.6); office conference with L. Franzon and M. McClintock re: same (.2)	4.70
10/25/04	LB Franzon	Revisions to drafts of rejection motion to incorporate in company's comments and G. Neal's comments and coordination re filing including calls to Trumbull and local counsel	3.50
10/25/04	LB Franzon	Research regarding cure periods and executory contracts as relates to certain executory contract (1.6); o/c with P. Caruso and M. McClintock regarding research of same (.2)	1.80
10/25/04	ME McClintock	Office conference with L. Franzon and P. Caruso regarding 365 rejection issues	.20
10/25/04	EA McDonnell- O'Driscoll	Email with E. Moring re sending lease rejection motion to client and team (.1); review same and forward (.3)	.40
10/25/04	ER Moring	Review motion to reject leases and contracts	.20
10/26/04	PS Caruso	Telephone conferences and correspondence with Company recertain executory contract dispute	5.00
10/26/04	LB Franzon	Emails with Trumbull, D. McSwigan and M. Orfitelli regarding 365 motion and amended notice of hearing (.2); call with D. McSwigan regarding 365 notice list (.1)	.30
10/26/04	NJ Lusk	Review contract assignment memo and prepare index of cases in support of same	1.20
10/27/04	PS Caruso	Telephone conferences and correspondence with FTI, Pegasus and Akin Gump re: contract rejection motion and schedules	1.30
10/27/04	NJ Lusk	Review contract assignment memo cases to prepare multiple binders and revise index of same	1.20

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Date	Name	Narrative	Hours
10/27/04	ME McClintock	Revisions to contract assumption and assignment notice	.60
10/28/04	PS Caruso	Telephone conferences with Pegasus, Akin Gump and CTA recontract rejection motion (.3); correspond with FTI and Pegasus recrejection damages (2.2)	2.50
10/28/04	PS Caruso	Telephone conference with M. Eyer re: certain executory contract dispute	.40
10/28/04	LB Franzon	Call with committee, P. Caruso, CTA and company on contract rejection motion (.3); Revisions to exhibit B letter to rejection motion (.2)	.50
10/28/04	NJ Lusk	Prepare multiple contract assignment memo binders and revise index re same	2.50
10/28/04	GS Neal	Confer with T. Lodge, M. Eyer and M. Nachman on KB and certain executory contract issues (1.1); confer with P. Caruso regarding same (.4); confer with executory contract counsel regarding same (.8); confer with interested party counsel (.3)	2.60
10/29/04	PS Caruso	Telephone conferences with B. Keach re: hearing dates and local practice re: contract rejection standards and review issues re: same	1.00
10/29/04	ER Moring	Emails with P. Caruso re: motion to assume executory contracts	.30
Total Hours			223.90

Pegasus Group

Executory Contracts & Leases

TIME SUMMARY

Name	Hours	Rate	Value
LJ Nyhan	.30	\$700.00	\$210.00
GS Neal	12.20	500.00	6,100.00
JS Rothstein	16.30	500.00	8,150.00
ER Moring	.50	425.00	212.50
PS Caruso	91.00	390.00	35,490.00
JC Knowles	.70	290.00	203.00
LB Franzon	61.10	260.00	15,886.00
ME McClintock	36.20	260.00	9,412.00
EA McDonnell- O'Driscoll	.70	170.00	119.00
NJ Lusk	4.90	155.00	759.50
Total Hours and Fees	223.90		\$76,542.00

Exhibit J

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

Time Recorded in Connection
With the Rendition of Services to the Debtors in
Connection with Claims Processing (Matter No. 30170)
For the Period From October 1, 2004 through October 31, 2004

BEIJING BRUSSELS CHICAGO DALLAS GENEVA HONG KONG

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

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

LONDON

FOUNDED 1866

FEDERAL ID 36-4474078

December 13, 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 28491-30170

For professional services rendered through October 31, 2004 re Claims Processing:

Fees

\$6,402.00

Total Due This Bill

\$6,402.00

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

Pegasus Group

Claims Processing

TIME DETAIL

Date	Name	Narrative	Hours
10/01/04	PS Caruso	Correspond with FTI re: proofs of claim and bar date notices	.20
10/08/04	ME McClintock	E-mail to (.20) and telephone conference (.20) with Davidson Kempner regarding bar date/claims issues; review e-mail from P. Caruso regarding same (.10); e-mail to P. Caruso regarding same (.10)	.60
10/18/04	PS Caruso	Correspond with Trumbull (.5) and office conferences with M. McClintock and L. Franzon (.5) re: claim processing	1.00
10/18/04	LB Franzon	Email J. Knowles regarding claims processing (.1); Calls with D. McSwigan and M. McClintock regarding claims process (.4); Call with company and M. McClintock regarding claims process (.5); O/c with M. McClintock and P. Caruso regarding claims process (.5); Emails with P. Caruso regarding claims (.2); o/c with M. McClintock regarding claims processing (.1); Updating Trumbull database (.1)	1.90
10/18/04	ME McClintock	Telephone conferences with L. Franzon, Trumbull and FTI regarding claims issues (.30); telephone conference with L. Franzon/M. Exer/J. Pooler regarding issues in connection with claims (.50); office conference with L. Franzon and P. Caruso regarding same (.50); office conference with L. Franzon regarding claims (.10)	1.40
10/19/04	PS Caruso	Telephone conferences with M. Eyer re: claims processing and email M. McClintock and L. Franzon re: same	2.00
10/20/04	PS Caruso	Correspond with FTI re: claim processing	.20
10/20/04	LB Franzon	Research into treatment of certain claims	1.40
10/21/04	SL Summerfield	Retrieve certain claims from database and assemble in binder for L. Franzon and L. Nyhan	7.50
10/22/04	PS Caruso	Correspond with A. Frankum of FTI re: claims analysis	.50
10/22/04	SL Summerfield	Continue to retrieve certain claims from database and assemble in binder for L. Franzon and L. Nyhan	6.30
10/25/04	LB Franzon	Reviewed certain claims for memo on basis of claims	1.50
10/26/04	PS Caruso	Telephone conference with FTI and L. Franzon re: claims analysis	.50
10/26/04	LB Franzon	Call with FTI and P. Caruso regarding claims	.50
10/27/04	PS Caruso	Review memo summary of certain claims filed	1.40

Pegasus Group

Claims Processing

Date	Name	Narrative	Hours
10/27/04	LB Franzon	O/c with S. Kitei regarding certain Claims (.2); Determination of nature of certain claims and draft summary of such claims (.5); review of memo on certain claims (.3)	1.00
10/27/04	SB Kitei	Drafted memorandum on claims processing of certain claims (4.1); o/c with L. Franzon re: same (.2)	4.30
10/27/04	ME McClintock	Review memo from S. Kitei regarding certain claims	.30
Total Hours			32.50

Pegasus Group

Claims Processing

TIME SUMMARY

Name	Hours	Rate	Value
PS Caruso	5.80	\$390.00	\$2,262.00
LB Franzon	6.30	260.00	1,638.00
ME McClintock	2,30	260.00	598.00
SB Kitei	4.30	170.00	731.00
SL Summerfield	13.80	85.00	1,173.00
Total Hours and Fees	32.50		\$6,402.00

Exhibit K

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

Time Recorded in Connection
With the Rendition of Services to the Debtors in
Connection with Asset Sales (Matter No. 30220)
For the Period From October 1, 2004 through October 31, 2004

BEIJING BRUSSELS CHICAGO DALLAS GENEVA HONG KONG

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

LOS ANGELES NEW YORK SAN FRANCISCO SHANGHAI SINGAPORE TOKYO

LONDON

FOUNDED 1866

WASHINGTON, D.C. FEDERAL ID 36-4474078

December 13, 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 28491-30220

For professional services rendered through October 31, 2004 re Asset Sales:

Fees

\$77,064.50

Total Due This Bill

\$77,064.50

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

Pegasus Group

Asset Sales

TIME DETAIL

Date	Name	Narrative	Hours
10/01/04	PS Caruso	Telephone conferences with J. Pooler re: liquidation analysis and engagement of a liquidator	.50
10/01/04	GS Neal	Review status of bid procedures and offering memorandum and revise same (.9); telephone conference with T. Yancey regarding same (.3); office conference with L. Nyhan regarding same (.3)	1,50
10/01/04	LJ Nyhan	Office conference with G. Neal regarding SPA and bid procedures	.30
10/01/04	CA Stewart	Review diligence materials in connection with proposed transaction (2.0); review bidding procedures order (.5)	2.50
10/01/04	TP Van Wazer	Email J. Knowles regarding FCC approval requirements for potential acquisition	.20
10/01/04	TH Yancey	Begin review of bidding procedures	.90
10/01/04	TH Yancey	Telephone conference with G. Neal regarding asset sale issues	.30
10/01/04	TH Yancey	Telephone conferences and emails with M. Nachman and T. Van Wazer regarding status of time brokerage arrangements	1.10
10/04/04	PS Caruso	Review liquidation proposals	2.00
10/04/04	PS Caruso	Review revised bid procedures and provide comments on same	2.00
10/04/04	H Cohen	Call with Sidley team and creditors lawyers re proposed asset trasnaction	1.00
10/04/04	LJ Nyhan	Participate in bid procedures call (1.00); telephone conference with G. Maguire regarding sale issues (.30)	1.30
10/04/04	CA Stewart	Review diligence materials in connection with proposed transaction (2.8); review bidding procedures order (.5)	3.30
10/04/04	TH Yancey	Prepare for and participate in telephone conference regarding bidding procedures with T. Lodge, G. Neal, L. Nyhan and G. McGuire	1.70
10/04/04	TH Yancey	Review draft bidding procedures and begin drafting comments on same	3.10
10/05/04	PS Caruso	Review liquidators proposals and discuss with client	1.00
10/05/04	PS Caruso	Revise bid procedures and motion re: same	4.00
10/05/04	ME McClintock	Drafting motion re: liquidator and sale of assets	2.90
10/05/04	TH Yancey	Draft comments on proposed bidding procedures for sale of	2.20

Invoice Number: *****

Pegasus Group

Date	Name	Narrative	Hours
		assets and email G. Neal on comments	
10/05/04	TH Yancey	Telephone conferences with M. Eyer regarding purchase price adjustments	.50
10/06/04	PS Caruso	Revise bid procedures motion	3.80
10/06/04	PS Caruso	Multiple revisions to bid procedures	4.80
10/06/04	H Cohen	Meeting (in part) with Sidley team and company re: proposed transaction	.50
10/06/04	TP Van Wazer	Review proposed bidding procedures document and T. Yancey's changes and revise and edit same (.60); review red-lined version and circulate to T. Yancey, G. Neal et al (.20)	.80
10/06/04	TH Yancey	Participate in meeting with D. Botter and D. Golden regarding potential sale of assets	2.20
10/06/04	TH Yancey	Participate in meeting with T. Lodge, G. Neal, L. Nyhan and H. Cohen regarding plans for expediting potential sale of assets	2.30
10/07/04	PS Caruso	Meetings at Pegasus re: potential sale process	5.00
10/07/04	TP Van Wazer	Participate in FCC/tax conference call on latest version of Offering Memorandum	.80
10/07/04	TH Yancey	Telephone conference with T. Lodge, H. Verlin an T. Van Wazer regarding issues with potential sale of assets	1.00
10/08/04	PS Caruso	Continue reviewing and revising bid procedures motion	3.60
10/08/04	LJ Nyhan	Prepare for and participate in call regarding tax/FCC issues regarding potential asset sale with committee and PCC (1.30); cmail T. Yancey regarding tax and FCC issues (.50)	1.80
10/10/04	PS Caruso	Revise Bid Procedures Motion	4.50
10/10/04	JC Knowles	Email L. Franzon re: research for potential asset sale (0.2); emails to P. Caruso re: same (0.1)	.30
10/11/04	PS Caruso	Revise and distribute proposed sale motion	3.00
10/11/04	ER Moring	Emails with P. Caruso re: ancillary documents for potential asset sale motion	.40
10/11/04	GS Neal	Conference call regarding tax, bankruptcy and FCC issues regarding potential asset sale and plan issues	2.70
10/11/04	LJ Nyhan	Prepare for and participate in conference with committee regarding tax, FCC and sale issues	1.80
10/11/04	CA Stewart	Review documentation in connection with proposed transaction	1.00

Pegasus Group

Date	Name	Narrative	Hours
10/11/04	TP Van Wazer	Participate on regulatory/tax conference call addressing issues regarding potential transaction as well as various KB issues (1.30); related legal research on same (.60) and application of so-called debt-equity plus for KB loan (.30)	2.20
10/11/04	TH Yancey	Telephone conference with E. Moring re: issues in planned asset sale	.30
10/11/04	TH Yancey	Participate in telephone conference on FCC, tax and bankruptcy issues for proposed sale with T. Lodge, G. McGuire and Akin Gump lawyers	1.30
10/12/04	CA Stewart	Phone conference with John Box regarding proposed transaction	.20
10/12/04	TP Van Wazer	Offering Memorandum Follow-up: review and respond to e-mail from T. Yancey confirming that Pegasus has applications on file to acquire certain stations	.30
10/12/04	TP Van Wazer	Participate in conference call with D. Oxenford and T. Davidson on pro-forma treatment of transfer of certain assets and then follow-up telephone call with T. Davidson summarizing results of call (1.7); review e-mails to/from Davidson and Oxenford on same (.60); telephone call with M. Nachman describing need to meet with staff regarding same (.20)	2.50
10/12/04	TH Yancey	Telephone conference with T. Lodge and P. Caruso regarding issues on proposed asset sale	1.00
10/13/04	ER Moring	Email P. Caruso re: proposed transaction issues	.30
10/14/04	PS Caruso	Prepare for and participate in conference call re: proposed sale	2.70
10/14/04	H Cohen	Participate (in part) in onference call with T. Lodge, T. Yancey, Akin Gump and others re: proposed transaction	1.50
10/14/04	TP Van Wazer	Telephone calls with T. Davidson, attorney for creditors committee, regarding FCC meeting regarding potential assets sale and separate meeting with staff regarding pending applications on file with FCC and sale (.20); prepare for and participate in conference call with Creditors Committee discussing timing of sale, FCC processing options/timing and need to arrange meeting (2.0); follow-up telephone calls and c-mails on same with M. Nachman and T. Davidson (.30)	2.50
10/14/04	TH Yancey	Follow up telephone conferences with T. Lodge and A. Ciavarella regarding proposed asset sale	.50
10/14/04	TH Yancey	Participate in telephone conference with Pegasus and counsel for PCC and the creditors committee, and other Sidley team members regarding status of plans for proposed asset sales	2.00

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Pegasus Group

Date	Name	Narrative	Hours
10/15/04	GS Neal	Review marked up bidding procedures and revise same (.7); review proposed sale motion and revise same (1.2)	1.90
10/15/04	TP Van Wazer	Review revised Offering Memorandum from Miller Buckfire and draft, edit and circulate c-mail with comments on same	2.50
10/18/04	PS Caruso	Attention to proposed Offering Memorandum, sale order and notices	3.00
10/18/04	PS Caruso	Correspondence with G. Neal re: timeline for potential sale and motions to be filed	1.00
10/18/04	ER Moring	Review and comment on draft Offering Memorandum for proposed sale of assets	1.30
10/18/04	GS Neal	Review marked Offering Memorandum and confer with company and T. Yancey on issues re: same	.80
10/18/04	TH Yancey	Review revised draft of offering memorandum for proposed asset sale	1.40
10/18/04	TH Yancey	Telephone conferences with T. Lodge, G. Neal and M. Nachman regarding letter agreement with KB	.80
10/19/04	PS Caruso	Telephone conferences and correspondence with PST re: retention of liquidator and proposed sale of assets	2.30
10/19/04	PS Caruso	Review and provide comments on offering memorandum	2.60
10/19/04	GS Neal	Confer with T. Lodge on OM and Subscription Agreement issues	.30
10/20/04	PS Caruso	Telephone conferences with Great American re: retention; review proposal re: same and liquidation of assets and discuss same with client and G. Neal	1.00
10/20/04	BJ Lohan	Research re: auction process	1.00
10/21/04	PS Caruso	Meetings with client re: proposed sale	4.00
10/21/04	LB Franzon	Drafted Notices for proposed Sale	5.00
10/21/04	BJ Lohan	Continued research re: auction process	2.50
10/21/04	ME McClintock	Email L. Franzon regarding notices/order needed for proposed sale motion/bidding procedures/sale hearing (.40); drafting and revising same (4.20)	4.60
10/22/04	PS Caruso	Review revised proposal by Great American re: liquidation of assets and correspond with M. Eyer re: same (.7); telephone conferences with attorney for interested party re: proposal (.4); telephone conference with G. Neal re: same (.2)	1.30
10/22/04	LB Franzon	Drafted notices for proposed Sale	1.50

Pegasus Group

Date	Name	Narrative	Hours
10/22/04	ME McClintock	Email L. Franzon, P. Caruso and B. Lohan regarding sale issues	.30
10/22/04	TH Yancey	Telephone conferences with R. Parks and M. Nachman on KB comments on draft letter agreement and issues regarding offering memorandum for proposed sale	1.00
10/23/04	PS Caruso	Review revised liquidation proposal by Great American Group and correspond with M. Eyer re: same	1.00
10/25/04	PS Caruso	Review revised Great American proposal (1.3); telephone conferences and correspond with M. Eyer re: same (.9)	2.20
10/25/04	ME McClintock	Review e-mails regarding liquidator retention motion/asset sale (.20); reviewing proposal regarding liquidator (.60) and drafting motion regarding same (3.50)	4.30
10/25/04	TH Yancey	Telephone conference with R. Parks, T. Lodge and G. Neal on schedule for documents related to proposed asset sale	.50
10/26/04	PS Caruso	Telephone conferences with Committee re: Great American proposal and liquidation of assets (1.6); correspondence with Company re: same (1.4)	3.00
10/27/04	PS Caruso	Telephone conferences and correspondence with Pegasus and Great American re: consulting agreement and terms of asset liquidation, revise same and distribute to Pegasus for review	6.00
10/27/04	LB Franzon	Draft order for proposed sale	2.50
10/27/04	ME McClintock	Review e-mail regarding liquidator proposals	.30
10/28/04	PS Caruso	Finalize draft of Great American Agreement (2.9); telephone conferences and correspondence with Great American, Pegasus and Akin Gump re: same (1.6); office conference with M. McClintock re: same (.2); distribute draft agreement (.2)	4.90
10/28/04	LB Franzon	Drafted order for proposed sale	2.00
10/28/04	ME McClintock	Office conference with P. Caruso regarding motion for retention of liquidation and sale of assets (.20); draft and revise same (2.60)	2.80
10/28/04	GS Neal	Confer with T. Yancey on proposed sale issues	.80
10/28/04	TH Yancey	Telephone call from R. Parks and with T. Lodge on proposed purchase agreement comments from committee	.30
10/29/04	PS Caruso	Review Akin Gump comments to proposed subscription agreement (1.4); correspondence with L. Nyhan, G. Neal and T. Yancey re: same (1.4); telephone conferences with Akin regarding same (1.2)	4.00

Pegasus Group

Date	Name	Narrative	Hours
10/29/04	PS Caruso	Review Great American comments to agreement (.5); office conference with M. McClintock re: same (.4); telephone conferences with Pegasus re: same and advertising materials (.3)	1.20
10/29/04	H Cohen	Review of proposed subscription agreement (2.2); telephone conferences with T. Yancey and T. van Wazer regarding same (.8)	3.00
10/29/04	H Cohen	Call with Akin Gump re: proposed transaction	1.00
10/29/04	LB Franzon	Drafted Order re: proposed sale	.50
10/29/04	ME McClintock	Office conferences with P. Caruso regarding liquidator and sale motion (.40); revise same (1.60); prepare order for same (2.00); prepare motion, order and notice for expedited hearing regarding same (1.40); review e-mails from Great American regarding revisions to Consulting Agreement (.10)	5.50
10/29/04	GS Neal	Confer with T. Lodge regarding open issues relating to potential asset sale	1.80
10/29/04	GS Neal	Review proposed Subscription Agreement (1.3); confer with T. Yancey and corporate group on comments to same (.8); confer with Committee regarding issues relating to same (1.0)	3.10
10/29/04	TP Van Wazer	Review subscription agreement and various changes thereto (.80); telephone calls with T. Yancey and H. Cohen to discuss FCC issues in subscription agreement and confirm compliance with applicable FCC rules (.60)	1.40
10/29/04	TH Yancey	Telephone conference with R. Parks and other Akin lawyers and Sidley lawyers re: proposed purchase agreement comments	1.00
10/29/04	TH Yancey	Telephone conference with T. Lodge on issues relating to proposed sale from Akin call	.30
10/29/04	TH Yancey	Begin review of proposed purchase agreement with committee's comments (3.2); telephone conferences with G. Neal, T. Van Wazer and H. Cohen re: same (.8)	4.00
10/31/04	PS Caruso	Continue review of Akin's bankruptcy changes to proposed stock purchase agreement	.80
10/31/04	PS Caruso	Review Akin's comments to proposed bid procedures and begin to revise the same	1.00
10/31/04	PS Caruso	Revise Great American consulting agreement for proposed liquidation and correspond with PGTV re: same	.50
10/31/04	ME McClintock	Revisions to liquidator and sale pleadings for P. Caruso	.50

CHICAGO

Invoice Number: *****

Pegasus Group

Asset Sales

Date Name Narrative Hours

Total Hours 190,20

Pegasus Group

Asset Sales

TIME SUMMARY

Name	Hours	Rate	Value
LJ Nyhan	5.20	\$700.00	\$3,640.00
H Cohen	7.00	525.00	3,675.00
TH Yancey	29.70	525.00	15,592.50
GS Neal	12.90	500.00	6,450.00
TP Van Wazer	13.20	450.00	5,940.00
ER Moring	2.00	425.00	850.00
PS Caruso	76.70	390.00	29,913.00
JC Knowles	.30	290.00	87.00
LB Franzon	11.50	260.00	2,990.00
ME McClintock	21.20	260.00	5,512.00
CA Stewart	7.00	260.00	1,820.00
BJ Lohan	3.50	170.00	595.00
Total Hours and Fees	190.20		\$77,064.50

Exhibit L

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

Time Recorded in Connection
With the Rendition of Services to the Debtors in
Connection with Business Operations (Matter No. 30230)
For the Period From October 1, 2004 through October 31, 2004

BEIJING BRUSSELS CHICAGO DALLAS GENEVA LONDON

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

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

HONG KONG

FOUNDED 1866

FEDERAL ID 36-2158694

December 13, 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 28491-30230

For professional services rendered through October 31, 2004 re **Business Operations:**

Fees

\$65,638.00

Total Due This Bill

\$65,638.00

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

Pegasus Group

Business Operations

TIME DETAIL

Date	Name	Narrative	Hours
10/04/04	GS Neal	Confer with T. Lodge on operational issues	1.40
10/07/04	LJ Nyhan	Email G. Neal regarding KB	.20
10/08/04	PS Caruso	Correspondence with M. Nachman and telephone conference with attorney L. Laubach re: proposed transaction with certain non-debtor party (2.7); telephone conference with J. Knowles re: same (.3)	3.00
10/08/04	PS Caruso	Telephone conference and correspondence with attorney R. Packer and D. Botter re: strategy for addressing issues with non-debtor party	2.00
10/08/04	JC Knowles	Telephone call w/ P. Caruso re: new motion to approve certain outside of the ordinary course payments	.30
10/11/04	PS Caruso	Telephone conferences and correspondence with Pegasus, G. Neal, and counsel to interested parties re: certain outside of the ordinary course payments and transaction re: same (1.8); review documents re: same (2.0)	3.80
10/11/04	GS Neal	Confer regarding KB and certain executory contract issues	.80
10/12/04	PS Caruso	Numerous telephone conferences and correspondence with Pegasus, attorneys for interested parties, G. Neal, T. Yancey, L. Nyhan re: certain contracts and strategy for addressing situation with non-debtor party (2.1); continue review of documents and financial information relating to same (2.8)	4.90
10/12/04	GS Neal	Confer with P. Caruso regarding KB issues (.3); confer with T. Lodge regarding same (.3)	.60
10/12/04	LJ Nyhan	Email J. Knowles regarding research issues regarding KB	.40
10/12/04	TH Yancey	Draft letter agreement regarding proposed non-ordinary course transaction with non-debtor party	5.40
10/13/04	PS Caruso	Legal research re: ordinary course payments under 363 (4.7); telephone conferences and correspondence with Pegasus, attorneys to interested parties, G. Neal, L. Nyhan, T. Yancey re: 363 motion and related issues (1.8)	6.50
10/13/04	LB Franzon	Research regarding outside of the ordinary course payments in connection with proposed non-debtor transaction (2.0) and o/c with J. Knowles regarding same (.5); o/c with J. Knowles and M. McClintock regarding memo to L. Nyhan regarding same (.5); drafted emergency hearing motion regarding same (1.0)	4.00

Pegasus Group

Date	Name	Narrative	Hours
10/13/04	JC Knowles	Research issues relating to whether certain payments would be in the ordinary course of business (2.0); office conferences w/ L. Franzon and M. McClintock re: same (0.5); further office conferences w/ L. Franzon re: same (0.5); email w/ T. Yancey, G. Neal and L. Nyhan re: same (0.3); draft and email research memorandum to Sidley team re same (0.7); draft motion to pay amounts outside of the ordinary course and circulate same to Sidley team (8.8)	12.80
10/13/04	ME McClintock	Office conference (in part) with J. Knowles/L. Franzon regarding KB-related research (.30); research regarding same (.80); e-mails with J. Knowles regarding same (.20)	1.30
10/13/04	ER Moring	Email J. Knowles re: issues re: proposed non-ordinary course payments to non-debtor party	.20
10/13/04	GS Neal	Confer with P. Caruso, T. Lodge, T. Yancey and M. Nachman regarding KB issues (.8); confer with R. Packer regarding same (.3)	1.10
10/13/04	LJ Nyhan	Conference with T. Yancey regarding forbearance agreement issues (.40); conferences regarding KB issues (.90); email G. Neal regarding company issues (.40)	1.70
10/13/04	TH Yancey	Telephone conferences with T. Lodge and M. Nachman regarding issues relating to KB	2.40
10/13/04	TH Yancey	Draft revisions to KB letter agreement (6.7); telephone conference with L. Nyhan regarding same (.4)	7.10
10/14/04	PS Caruso	Attention to agreements in connection with proposed transaction with non-debtor party	1.90
10/14/04	JC Knowles	Review and revise motion to make payments outside the ordinary course of business (0.8); email P. Caruso re: status of same (0.2)	1.00
10/14/04	ER Moring	Participate (in part) in conference call with client working group, G. Neal and T. Yancey re: proposed transaction with non-debtor party (.5); email J. Knowles re: same (.2)	.70
10/14/04	GS Neal	Confer with P. Caruso and T. Yancey on KB issues	.50
10/14/04	TH Yancey	Review follow up emails and telephone conference from M. Nachman on KB issues	.10
10/14/04	TH Yancey	Revise draft KB letter agreement	.90
10/14/04	TH Yancey	Telephone conference with T. Lodge and M. Nachman on KB issues	1.00
10/15/04	PS Caruso	Correspondence with counsel re: proposed transaction with non-	1.30

Invoice Number: *****

Pegasus Group

Date	Name	Narrative	Hours
		debtor party (1.0); telephone conference with PGTV re: same (.3)	
10/15/04	TH Yancey	Telephone conferences with T. Lodge and R. Parks on KB letter agreement	.30
10/18/04	TH Yancey	Review Akin Gump comments on draft letter agreement	.30
10/19/04	PS Caruso	Review revised side letter re: proposed transaction and provide comments on same	.70
10/19/04	PS Caruso	Revise motion re: certain non-ordinary course payments to non- debtor party and transaction relating to same	2.40
10/19/04	TH Yancey	Telephone conferences with R. Parks and T. Davidson on Akin comments to KB letter agreement	1.70
10/19/04	TH Yancey	Telephone conferences with T. Lodge and M. Nachman regarding Akin comments on KB letter agreement	1.80
10/19/04	TH Yancey	Revise draft agreement and preparation of cover note to send final draft letter agreement to counsel for KB	4.00
10/20/04	PS Caruso	Attention to motion re: certain non-ordinary course payments to non-debtor party and transaction relating to same (2.8); office conference with J. Knowles re: same (.2)	3.00
10/20/04	JC Knowles	Office conference with P. Caruso regarding motion to make certain non-ordinary course payments and transaction relating to same (0.2); telephone conference with G. Neal regarding same (0.1)	.30
10/20/04	GS Neal	Email P. Caruso and T. Yancey regarding KB issues (.4); telephone conference with J. Knowles regarding same (.1)	.50
10/20/04	TH Yancey	Respond to emails and telephone conferences from T. Lodge and L. Laubach regarding negotiations of KB letter agreement, including reviewing related agreements	2.70
10/21/04	JC Knowles	Revise motion regarding certain non-ordinary course payments and related transaction (1.0); draft order for same (0.9)	1.90
10/21/04	TP Van Wazer	Review KB Forbearance Motion and begin editing and revising same	.70
10/21/04	TH Yancey	Telephone conference with R. Parks, T. Lodge, L. Laubach and R. Kargen on KB response to eltter agreement	1.70
10/21/04	TH Yancey	Review motion for approval of agreement with KB and provide comments on same	1.00
10/21/04	TH Yancey	Telephone conference with T. Lodge, R. Parks and L. Laubach on KB letter agreement	1.50

Invoice Number: *****

Pegasus Group

Date	Name	Narrative	Hours
10/21/04	TH Yancey	Telephone call to R. Parks on KB response to letter agreement	.10
10/21/04	TH Yancey	Review KB response to Pegasus proposal	1.50
10/22/04	PS Caruso	Correspondence and telephone conferences with Pegasus and Akin Gump re: motions/documents for proposed transaction with non-debtor party	4.30
10/22/04	ME McClintock	Review e-mail from P. Caruso regarding KB issues (.10); e-mail with L. Franzon regarding same (.10); further e-mail with P. Caruso regarding same (.10)	.30
10/22/04	GS Neal	Email with T. Yancey and P. Caruso on KB issues (.8); confer with R. Parks regarding KB draft of letter agreement (.6)	1.40
10/22/04	LJ Nyhan	Telephone conference with committee regarding KB issues	.20
10/22/04	TH Yancey	Begin review of KB comments on draft letter agreement	1.00
10/23/04	TH Yancey	Review and begin comments on draft letter agreement from KB	2.50
10/24/04	PS Caruso	Conduct legal research re: issues relating to KB	5.00
10/24/04	ME McClintock	Research regarding issues relating to KB	2.20
10/24/04	TH Yancey	Complete comments on draft letter agreement from KB	2.00
10/25/04	PS Caruso	Research application of bankruptcy issues to KB agreements	1.10
10/25/04	ME McClintock	Review e-mails from P. Caruso regarding KB issues (.20); research regarding same (2.20); email L. Franzon and P. Caruso regarding same (.20)	2.60
10/25/04	TH Yancey	Respond to Akin Gump comments on KB draft letter agreement	.50
10/25/04	TH Yancey	Telephone conference with T. Lodge and M. Nachman on comments to KB draft letter agreement	.80
10/25/04	TH Yancey	Telephone conferences with T. Lodge, R. Parks and G. Neal on reply to KB (1.8); drafting comments in reply (.7)	2.50
10/26/04	PS Caruso	Review revised KB Agreement (.5); correspond with counsel to interested party re: issues relatintg to KB (.5)	1.00
10/26/04	TH Yancey	Telephone conference with T. Lodge regarding KB agreement	.50
10/26/04	TH Yancey	Telephone conference with L. Laubach and R. Parks to negotiate KB agreement	2.20
10/26/04	TH Yancey	Respond to emails regarding KB from L. Laubach and R. Parks	.50
10/26/04	TH Yancey	Review latest KB letter agreement draft	.50
10/26/04	TH Yancey	Telephone call to T. Lodge to report on negotiations with KB	.10

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Pegasus Group

Date	Name	Narrative	Hours
10/27/04	PS Caruso	Telephone conferences and correspondence with T. Yancey, Pcgasus, attorney R. Racker and attorney L. Laubach re: certain forbearance agreement	1.60
10/27/04	LJ Nyhan	Email G. Neal regarding KB issues	.30
10/27/04	TH Yancey	Revise KB letter agreement	6.20
10/27/04	TH Yancey	Revise and transmit draft letter agreement to counsel for KB	.30
10/27/04	TH Yancey	Telephone conference with R. Parks on revisions to KB letter agreement	.20
10/27/04	TH Yancey	Telephone conferences with T. Lodge and M. Nachman regarding KB negotiations	2.10
10/28/04	PS Caruso	Correspondence and telephone conferences with attorney R. Packer, attorney L. Laubach, G. Neal and T. Yancey re: certain letter agreement and forbearance agreement	1.80
10/28/04	TH Yancey	Telephone conference with T. Lodge and G. Neal on KB letter agreement and issues regarding other KB agreements	.80
10/28/04	TH Yancey	Review KB draft agreement and forward additional comments on same to L. Laubach	.60
10/28/04	TH Yancey	Telephone conferences with T. Lodge and M. Nachman on revisions to KB letter agreement	1.40
10/28/04	TH Yancey	Email G. Neal on issues regarding KB agreements	.50
10/29/04	PS Caruso	Revise non-ordinary course payment motion and order	4.00
10/29/04	TP Van Wazer	Review certain FCC filings	.60
10/29/04	TH Yancey	Telephone conferences with T. Lodge and M. Nachman regarding KB letter agreement terms	1.00
10/31/04	PS Caruso	Revise motion and order re: non-ordinary course payments and assumption of certain agreements with non-debtor contract party	5.00
Total Hours			151.00

Pegasus Group

Business Operations

TIME SUMMARY

Name	Hours	Rate	Value
LJ Nyhan	2.80	\$700.00	\$1,960.00
TH Yancey	59.70	525.00	31,342.50
GS Neal	6.30	500.00	3,150.00
TP Van Wazer	1.30	450.00	585.00
ER Moring	.90	425.00	382.50
PS Caruso	53.30	390.00	20,787.00
JC Knowles	16.30	290.00	4,727.00
LB Franzon	4.00	260.00	1,040.00
ME McClintock	6.40	260.00	1,664.00
Total Hours and Fees	151.00		\$65,638.00

Exhibit M

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

Time Recorded in Connection
With the Rendition of Services to the Debtors in
Connection with Professional Retention (Matter No. 30240)
For the Period From October 1, 2004 through October 31, 2004

BEIJING BRUSSELS CHICAGO DALLAS GENEVA

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

LOS ANGELES NEW YORK SAN FRANCISCO SHANGHAI SINGAPORE токуо

HONG KONG LONDON

FOUNDED 1866

WASHINGTON, D.C.

FEDERAL ID 36-4474078

December 13, 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 28491-30240

For professional services rendered through October 31, 2004 re Professional Retention:

Fees

\$10,578.50

Total Due This Bill

\$10,578.50

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

Pegasus Group

Professional Retention

TIME DETAIL

Date	Name	Narrative	Hours
10/01/04	ER Moring	Email E. McDonnell re: interim fee statements (.3); emails with Pegasus and Sidley teams re: fee statements (.8)	
10/04/04	J Margulies	Forward Trumbull retention papers to E. Moring (.3); research and forward FTI certificate of no objection to J. Randleman (.2); work on professional fee statement chart (.5)	1.00
10/04/04	EA McDonnell- O'Driscoll	Review email from M. Eyers re: professional fee issues (.1); research re same (.2); conference with E. Moring re financial advisors payment (Channin) (.1); email to M. Eyer re: same (.1); review response re: same (.1); email to E. Moring re same (.1); research re cash collateral orders (interim and final) for language re payment to bank's financial advisors (.3); conference with E. Moring re same (.1); email to M. Eyer re same (.2)	1.30
10/04/04	ER Moring	Review cash collateral orders for issues re: fees to financial advisors for banks (.3); confer with E. McDonnell re: same (.2); telephone calls with D. McSwiggan re: Trumbull's fee status (.3)	.80
10/05/04	ME McClintock	Attention to issues regarding FTI professional retention/fees	1.50
10/06/04	JH Elsabee	Research various professional fee statements for E. Moring	1.00
10/06/04	ME McClintock	Email E. Moring regarding professional retention issues (.20); review issues regarding same (.60); communications with R. Keach (.30) and J. Wada (.20) regarding same	1.30
10/06/04	EA McDonnell- O'Driscoll	Research re omnibus certificates of No Objection for June and July fee statements for professionals for E. Moring and forward same (.5); conference with E. Moring re professional fee statements for July (.1); conference with J. Elsabee re same (.1); additional conference with E. Moring re two fee statements (.2)	.90
10/06/04	ER Moring	Emails with D. Quigley re: fee statements and certificates of no objection (.8); telephone call with D. Quigley re: same (.2); confer with E. McDonnell re: same (.3)	1.30
10/07/04	ER Moring	Telephone calls with King & Spalding attorneys re: filing final fee application	.30
10/08/04	PS Caruso	Telephone conference and correspondence with J. Pooler and K. Rasmussen re: retention of Liquidators (.7); telephone conference with attorney J. Wolf re: same (.3)	1.00
10/11/04	LB Franzon	Emails with J. Wada and M. McClintock regarding the FTI fee application and interim fee application (.2); O/c with J. Knowles	.40

Pegasus Group

Professional Retention

Date	Name	Narrative	Hours
		and M. McClintock regarding the interim fce application (.2)	
10/11/04	LB Franzon	Call with M. Orfitelli of Trumbull regarding invoices	.10
10/11/04	LA Hoeflich	Address professional fee issues	.20
10/11/04	JC Knowles	Office conference w/ L. Franzon and M. McClintock re: interim compensation issues as they relate to other retained professionals	.20
10/11/04	ME McClintock	E-mail with numerous professionals regarding fee application issues (.70); office conference with J. Knowles and L. Franzon regarding fee application issues (.20); telephone conference with E. Moring regarding fee application issues (.20); review issues regarding fee application issues (.50); e-mails to J. Knowles and L. Hoeflich regarding fee procedures/notice (.20); e-mail to King & Spaulding regarding fee issues (.20); telephone conference and e-mail with G. Gombar regarding retention/fee issues (.50); attend to various fee issues regarding retained professionals (.40); attention to issues regarding FTI (.60)	3.50
10/11/04	ER Moring	Telephone call with M. McClintock re: process for interim fee applications for retained professionals	.20
10/12/04	LB Franzon	Correspondence with Trumbull and P. Caruso regarding Trumbull invoices	.10
10/12/04	ME McClintock	Email J. Knowles regarding hearing and notice issues in connection with professional retention fecs (.20); e-mail to E. Moring regarding same (.20); draft e-mails to professionals regarding procedures/deadline (.50); review and respond to e-mails from PWC/other professionals regarding fee issues (.50); revise e-mail regarding procedures and send to professionals (.40)	1.80
10/12/04	EA McDonnell- O'Driscoll	Email E. Moring re KPMG retention order (.1); review and forward same to client and working group (.2)	.30
10/13/04	PS Caruso	Telephone conference with E. Moring re: Trumbull (.2); correspond with M. Eyer re: same (.1)	
10/13/04	ER Moring	Review Trumbull's bills to client (.4); telephone call with P. Caruso re: estimate of future services and fees for Trumbull (.2)	
10/14/04	LA Hoeflich	T/c M. McClintock re: professionals' fee statements	.10
10/14/04	ME McClintock	E-mails with J. Wada/FTI regarding fee issues (.70); telephone conference with L. Hoeflich regarding issues in connection with same (.10); telephone conferences with King and Spaulding regarding issues in connection with same (.20); e-mails regarding fee issues (.20); e-mail with Kekst regarding fee issues (.20); telephone conference with BSSN regarding issues regarding filing	5.10

Pegasus Group

Professional Retention

Date	Name	Narrative	Hours
		of fee applications (.20); communications with J. Knowles regarding same/hearing issues (.20); review local rules/procedures order regarding notice issues (.30); reviewing applications and overseeing filing process (3.00)	
10/15/04	PS Caruso	Attention to retention of a liquidator and telephone conference with Pegasus re: same	1.20
10/15/04	ME McClintock	Coordinate fee application process including filing process and communicating with various professionals regarding retention issues (3.50); e-mail with G. Goldgar regarding same issues (.50); e-mail with PWC regarding same (.20)	4.20
10/15/04	ER Moring	Emails with Debtors' professionals re: fee applications	.30
10/17/04	ME McClintock	E-mail with J. Knowles (.10) and BSSN (.10) regarding fee application filing issues; e-mail with King & Spaulding regarding same (.20)	.40
10/18/04	ME McClintock	E-mail with S. Dilios regarding retained professionals (.20); review drafts of Kekst application (.40); and call with J. Knowles regarding same (.20); review issues regarding notice (.40); e-mail with J. Knowles regarding same (.10); telephone conference with E. Moring regarding fee issues (.30)	1.20
10/18/04	EA McDonnell- O'Driscoll	Conference with E. Moring re proposed orders for Shaw Pittman and Kekst fee applications (.1); email M. McClintock re same (.1)	.20
10/18/04	ER Moring	Email J. Knowles re: King & Spalding fee issues and issues list (.3); telephone calls with M. McClintock and M. Schoenberg re: King & Spalding final fee application (.4); emails with R. Keach, S. Dilios, M. Schoenberg and M. McClintock re: professional fee applications, fee statements and orders approving fee applications (.5); telephone call with E. McDonnell re: same (.1)	1.30
10/19/04	ME McClintock	E-mail with M. Schoenberg regarding Kekst retention issues	.20
10/25/04	LA Hoeflich	Email J. Margulies and E. Moring re: professional fee chart (.1); t/cs M. McClintock re: professional fce issues (.3); retrieve and review fee statements filed today (.1); retrieve and review August fee statements for updating chart (.5)	
10/25/04	J Margulies	Draft email re: professional fee statement chart to L. Hoeflich	.30
10/25/04	ME McClintock	Telephone conferences with L. Hoeflich regarding professional fee issues	.30
10/25/04	ER Moring	Email M. McClintock re: professional fees requested	.20

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Pegasus Group

Professional Retention

Date	Name	Narrative	Hours
10/26/04	LA Hoeflich	Emails to/from retained professionals re: CNO re: August fees (.3); draft CNO re: August fee statements (.3); emails with S. Dilios and M. McClintock re: same (.1); update professional fee chart re: August fee statements (.8); update same re: September fee statements filed yesterday (.1)	1.60
10/26/04	ME McClintock	E-mail with L. Hoeflich regarding professional fee issues (.10); review order regarding same (.20); attention to issues regarding fees (.70); review omnibus certificate of no objection regarding fee statements (.20); communications with L. Hoeflich regarding same (.10)	1.30
10/29/04	LA Hoeflich	Review newly filed professional fee statements for Sept	.20
10/29/04	ER Moring	Emails with KPMG re: compliance with interim compensation procedure	.30
Total Hours			38.60

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Pegasus Group

Professional Retention

TIME SUMMARY

Name	Hours	Rate	Value
ER Moring	6.40	\$425.00	\$2,720.00
PS Caruso	2.50	390.00	975.00
JC Knowles	.20	290.00	58.00
LB Franzon	.60	260.00	156.00
ME McClintock	20.80	260.00	5,408.00
EA McDonnell- O'Driscoll	2.70	170.00	459.00
LA Hoeflich	3.10	155.00	480.50
JH Elsabce	1.00	140.00	140.00
J Margulies	1.30	140.00	182.00
Total Hours and Fees	38.60		\$10,578.50