

Super WIP

For dates from 1/1/1980 to 10/31/2004

Bala Cynwyd
PA 19004
610-934-7000

Updating OH NOLs

Total Category: 400

Account Aging

Project Summary Totals

***Totals

TAX

Employee: 139

Herbein + Company, Inc.

Super WIP

For dates from 1/1/1980 to 10/31/2004

Project	Task	Date	Work Code	T	EmplD	Name	Invoice #	Hours	Rate	Amount	Bill At
****Totals											
				0.50	52.50	0.00	52.50	0.00			
Employee Summary Totals											
				Hours	Amount	Cost	Difference	Ratio			
Burkins, Michele D.				0.50	52.50	0.00	52.50	0.00			
****Totals				0.50	52.50	0.00	52.50	0.00			

Herbein + Company, Inc.

Super WIP

For dates from 1/1/1980 to 10/31/2004

Project	Task	Date	Work Code	T EmpID	Name	Invoice #	Hours	Rate	Amount	Bill At
48152	001		Pegasus Media & Communications, Inc.							
			Attn: Carlisle Sewell			Partner:	160	Last Bill	\$5,825.50	On 10/29/2004
			225 City Line Ave., Suite 200			Manager:	160	Last Paid	\$245.00	On 8/2/2004
						Accountant:		YTD Mark Up/Downs		0.00
						Bill:	003	A/R Total		9,034.75

Bala Cynwyd PA 19004 (610) 934-7000

		11/30/03	12/31/03	01/31/04	02/29/04	03/31/04	04/30/04	05/31/04	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	Total
Production		220.40	0.00	23.20	0.00	0.00	0.00	0.00	0.00	1,866.20	1,292.80	5,975.50	349.20	9,727.30
Markups/Downs		0.00	0.00	0.00	0.00	0.00	0.00	0.43	0.00	0.00	0.00	0.00	0.00	0.43
Billing		0.00	0.00	0.00	0.00	0.00	0.00	245.00	0.00	0.00	1,866.20	1,292.80	5,825.50	9,229.50
Payment		0.00	0.00	-5,950.00	0.00	0.00	0.00	0.00	0.00	0.00	-245.00	0.00	0.00	-6,195.00

10/13/2004 425 Pegasus Corporate Tax T 318 Stangl, Carla

basis in PBT and PST

10/25/2004 425 Pegasus Corporate Tax T 318 Stangl, Carla

basis as of 9/30/04 in PBT, PST, PLOC sub

10/26/2004 425 Pegasus Corporate Tax T 318 Stangl, Carla

filing 3.31.04, 12/31/03, 6/2/04, 6/30/04 and 8/31/04 basis information & dscs status w/ bdg. Call from Ron on equity info changes

Total Category: 400

Current: Hours	3.90	Time	499.20	Expense	0.00	**Client Total**	3.90		\$499.20
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YTD:	3.90		499.20		0.00				\$499.20
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Account Aging

	Opening WIP	Time	Expenses	Billings	MarkUp/Dn	Transfers	Closing WIP
PTD	5,975.50	499.20	0.00	-5,825.50	0.00	-150.00	499.20
YTD	5,975.50	499.20	0.00	-5,825.50	0.00	-150.00	499.20

Herbein + Company, Inc.

Super WIP

For dates from 1/1/1980 to 10/31/2004

Project	Task	Date	Work Code	T	EmplID	Name	Invoice #	Hours	Rate	Amount	Bill At
<u>Project Summary Totals</u>											
				<u>Hours</u>	<u>Amount</u>	<u>Cost</u>	<u>Difference</u>	<u>Ratio</u>	<u>Bill Amt</u>		
Blank Project				3.90	499.20	0.00	499.20	0.00	_____		
****Totals				3.90	499.20	0.00	499.20	0.00	_____		
<u>Category Summary Totals</u>											
				<u>Hours</u>	<u>Amount</u>	<u>Cost</u>	<u>Difference</u>	<u>Ratio</u>	<u>Bill Amt</u>		
TAX				3.90	499.20	0.00	499.20	0.00	_____		
****Totals				3.90	499.20	0.00	499.20	0.00	_____		
<u>Employee Summary Totals</u>											
				<u>Hours</u>	<u>Amount</u>	<u>Cost</u>	<u>Difference</u>	<u>Ratio</u>			
Stangl, Carla M.				3.90	499.20	0.00	499.20	0.00			
****Totals				3.90	499.20	0.00	499.20	0.00			

Herbein + Company, Inc.

Super WIP

For dates from 1/1/1980 to 10/31/2004

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Rate	Amount	Bill At			
48227	001	Pegasus - Portland Broadcast, Inc.												
		Attn: Carlisle Sewell												
		225 City Line Ave., Suite 200												
		Bala Cynwvd PA 19004 610-934-7000												
		11/30/03	12/31/03	01/31/04	02/29/04	03/31/04	04/30/04	05/31/04	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	Total
		Production	0.00	0.00	81.90	27.30	55.00	0.00	0.00	630.00	0.00	560.00	506.60	1,860.80
		Markups/Downs	13.00	0.00	0.00	0.00	0.00	0.80	0.00	0.00	0.00	0.00	0.00	13.80
		Billing	450.00	0.00	0.00	0.00	0.00	165.00	0.00	630.00	0.00	560.00	560.00	1,805.00
		Payment	0.00	0.00	-1,625.00	0.00	0.00	-450.00	0.00	-165.00	0.00	0.00	0.00	-2,240.00
		CONSOLIDATED MAINE RETURN												
	10/13/2004	425	Pegasus Corporate Tax Engagement	T 152		Groebel, Barry		1.50	250.00	375.00				
CONSOLIDATED MAINE RETURN														
	10/14/2004	425	Pegasus Corporate Tax Engagement	T 160		Barney, Janice		0.40	265.00	106.00				
unitary tax return due 10/15/2004														
	10/15/2004	425	Pegasus Corporate Tax Engagement	T 345		Cahill, Shawn		0.20	128.00	25.60				
PREPARE 2003 MAINE RETURN FOR MAILING														
Total Category: 400														
Current:	Hours	2.10	Time	506.60	Expense	0.00	**Client Total**	2.10		\$506.60				
YTD:		2.10		506.60		0.00								
Account Aging				506.60		0.00	0.00	0.00	0.00	506.60				
WIP Reconciliation														
PTD	560.00	Opening WIP	Time	Expenses	Billings	Markup/Dn	Transfers	Closing WIP						
			506.60	0.00	-560.00	0.00	0.00	506.60						
YTD	560.00		506.60	0.00	-560.00	0.00	0.00	506.60						
Project Summary Totals														
				Hours	Amount	Cost	Difference	Ratio	Bill Amt					

Herbein + Company, Inc.**Super WIP**

For dates from 1/1/1980 to 10/31/2004

Project	Task	Date	Work Code	T	EmplID	Name	Invoice #	Hours	Rate	Amount	Bill At
<u>Project Summary Totals</u>											
				<u>Hours</u>	<u>Amount</u>	<u>Cost</u>	<u>Difference</u>	<u>Ratio</u>	<u>Bill Amt</u>		
				2.10	506.60	0.00	506.60	0.00			
	Blank Project			2.10	506.60	0.00	506.60	0.00			
	****Totals										
<u>Category Summary Totals</u>											
				<u>Hours</u>	<u>Amount</u>	<u>Cost</u>	<u>Difference</u>	<u>Ratio</u>	<u>Bill Amt</u>		
				2.10	506.60	0.00	506.60	0.00			
	TAX			2.10	506.60	0.00	506.60	0.00			
	****Totals										
<u>Employee Summary Totals</u>											
				<u>Hours</u>	<u>Amount</u>	<u>Cost</u>	<u>Difference</u>	<u>Ratio</u>			
	Groebel, Barry D.			1.50 ✓	375.00	0.00	375.00	0.00			
	Barney, Janice S.			0.40 ✓	106.00	0.00	106.00	0.00			
	Cahill, Shawn M.			0.20 ✓	25.60	0.00	25.60	0.00			
	****Totals			2.10	506.60	0.00	506.60	0.00			

Herbein + Company, Inc.

Super WIP

For dates from 1/1/1980 to 10/31/2004

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Rate	Amount	Bill At			
48277	001		Pegasus - Primewatch, Inc. Attn: Carlisle Sewell 225 City Line Avenue Suite 200 Bala Cynwyd PA 19004 610-934-7000				Partner:	160	Last Bill	\$1,358.90	On 10/29/2004			
							Manager:	160	Last Paid	\$230.00	On 8/2/2004			
							Accountant:		YTD Mark Up/Downs	0.00				
							Bill:	160	A/R Total	1,358.90				
Production		11/30/03	12/31/03	01/31/04	02/29/04	03/31/04	04/30/04	05/31/04	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	Total
Markups/Downs			0.00	0.00	0.00	77.00	35.80	0.00	0.00	0.00	0.00	1,354.70	426.60	1,894.10
Billing			0.00	0.00	0.00	0.00	0.00	2.80	0.00	0.00	0.00	0.00	0.00	2.80
Payment			0.00	0.00	0.00	0.00	0.00	230.00	0.00	0.00	0.00	0.00	1,358.90	1,588.90
			0.00	0.00	-1,860.00	0.00	0.00	0.00	0.00	-230.00	0.00	0.00	0.00	-2,090.00
		10/13/2004	425	Pegasus Corporate Tax Engagement	T 318	Stangl, Carla		3.10	128.00	396.80				
		Revw & change primewatch NC return, dscs w/ bdg and send email to client to request check for \$ due NC												
		10/14/2004	425	Pegasus Corporate Tax Engagement	T 318	Stangl, Carla		0.20	128.00	25.60				
		preocess return												
		Total Category: 400												
Current:	Hours	3.30	Time	422.40	Expense	0.00	**Client Total**	3.30		\$422.40				
YTD:		3.30		422.40		0.00								
Account Aging														
				422.40		0.00	0.00	0.00	0.00	422.40				
WIP Reconciliation	Opening WIP	Time	Expenses	Billings	MarkUp/Dn	Transfers	Closing WIP							
PTD	1,354.70	422.40	0.00	-1,358.90	0.00	4.20	422.40							
YTD	1,354.70	422.40	0.00	-1,358.90	0.00	4.20	422.40							
Project Summary Totals														
Blank Project				Hours	Amount	Cost	Difference	Ratio	Bill Amt					
				3.30	422.40	0.00	422.40	0.00						

Super WIP

For dates from 1/1/1980 to 10/31/2004

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Rate	Amount	Bill At
****Totals				3.30	422.40	0.00	422.40	0.00			
<u>Category Summary Totals</u>											
				<u>Hours</u>	<u>Amount</u>	<u>Cost</u>	<u>Difference</u>	<u>Ratio</u>	<u>Bill Amt</u>		
	TAX			3.30	422.40	0.00	422.40	0.00			
****Totals				3.30 ✓	422.40	0.00	422.40	0.00			
<u>Employee Summary Totals</u>											
				<u>Hours</u>	<u>Amount</u>	<u>Cost</u>	<u>Difference</u>	<u>Ratio</u>			
	Stangl, Carla M.			3.30	422.40	0.00	422.40	0.00			
****Totals				3.30	422.40	0.00	422.40	0.00			

Herbein + Company, Inc.

Super WIP

For dates from 1/1/1980 to 10/31/2004

Project	Task	Date	Work Code	T	EmplID	Name	Invoice #	Hours	Amount	Bill At						
48105	001		Pegasus Satellite Communications, Inc.				Partner:	160	Last Bill \$16,009.51	On 10/29/2004						
			Attn: Carlisle Sewell				Manager:	160	Last Paid \$22,249.15	On 11/18/2004						
			225 City Line Avenue				Accountant		YTD Mark Up/Downs							
			Suite 200				Bill:	003	A/R Total	35,874.13						
			Bala Cynwvd	PA	19004	610-934-7000										
Production				01/31/04	02/29/04	03/31/04	04/30/04	05/31/04	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	Total
Markups/Downs				14,215	15,401	7,847	11,578	3,564	2,514	31,158	9,895	20,863	12,848	23,929	5,448	159,260
Billing				-1	2	0	0	0	0	0	16	0	0	0	0	18
Payment				36,565	20,135	0	0	24,721	0	0	33,642	14,078	16,010	0	0	145,150
				-53,200	0	0	-19,750	-56,700	0	0	-24,721	0	0	-29,015	0	-183,386
		10/1/2004	425	Pegasus Corporate Tax Engagement	T	179	Burkins, Michele			0.70		73.50				
		10/1/2004	425	Pegasus Corporate Tax Engagement	T	152	logout returns sent to Pegasus is extension worksheet and enter tax liabilities in excel Groebel, Barry			0.70		175.00				
		REVIEW ESTIMATED TAX ON SALE AND RECONCILE TO NUBIG CALC														
		10/1/2004	425	Pegasus Corporate Tax Engagement	T	152	Groebel, Barry			0.50		125.00				
		ESTIMATED TAX CALC FROM SALE OF SATELLITE ASSETS														
		10/5/2004	425	Pegasus Corporate Tax Engagement	T	179	Burkins, Michele			0.60		63.00				
		10/7/2004	425	Pegasus Corporate Tax Engagement	T	318	logout returns and update Itax liability spreadsheet Stangl, Carla			0.30		38.40				
		pdf and send copy of federal return to alex barna														
		10/7/2004	425	Pegasus Corporate Tax Engagement	T	318	Stangl, Carla			0.30		38.40				
		copy & send 10k rec documents to alex														
		10/8/2004	425	Pegasus Corporate Tax Engagement	T	152	Groebel, Barry			2.40		600.00				
		ANALYSE AND REVIEW CALC OF PCC BASIS IN PSC														

Herbein + Company, Inc.

Super WIP

For dates from 1/1/1980 to 10/31/2004

Project	Task	Date	Work Code	T	EmplID	Name	Invoice #	Hours	Last Bill	Amount	Bill At
48105	001	Pegasus Satellite Communications, Inc.									
		10/8/2004	425	Pegasus Corporate Tax Engagement	T 152	Groebe, Barry	Partner:	160	On 10/29/2004		
		10/8/2004	425	Pegasus Corporate Tax Engagement	T 179	Burkins, Michele		6.00		630.00	
		10/12/2004	425	Pegasus Corporate Tax Engagement	T 179	Burkins, Michele		5.50		577.50	
		10/12/2004	425	Pegasus Corporate Tax Engagement	T 160	Barney, Janice		0.80		212.00	
		10/13/2004	425	Pegasus Corporate Tax Engagement	T 179	Burkins, Michele		4.00		420.00	
		10/13/2004	425	Pegasus Corporate Tax Engagement	T 179	Burkins, Michele		4.00		420.00	
		10/13/2004	425	Pegasus Corporate Tax Engagement	T 152	Groebe, Barry		4.00		1,000.00	
		10/13/2004	425	Pegasus Corporate Tax Engagement	T 318	Stangl, Carla		0.50		64.00	
		10/14/2004	425	Pegasus Corporate Tax Engagement	T 152	Groebe, Barry		0.60		150.00	
		10/14/2004	425	Pegasus Corporate Tax Engagement	T 160	Barney, Janice		8.60		2,279.00	
		10/14/2004	425	Pegasus Corporate Tax Engagement	T 160	Barney, Janice		8.60		2,279.00	

Herbein + Company, Inc.

Super WIP

For dates from 1/1/1980 to 10/31/2004

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At
48105	001		Pegasus Satellite Communications, Inc.							
	meeting with KPMG at Pegasus; includes premeeting preparation and post meeting discussions with Pegasus	10/14/2004	425	T	318	Stangl, Carla		0.30	38.40	
	basis									
	update excel AMT calc	10/14/2004	425	T	318	Stangl, Carla		0.30	38.40	
		10/19/2004	425	T	345	Cahill, Shawn		1.50	192.00	
	PREPARE NORTH DAKOTA 2004 ANNUAL REPORT									
		10/20/2004	425	T	160	Barney, Janice		0.70	185.50	
	gather information on debt exchanges, etc as requested by KPMG	10/22/2004	425	T	318	Stangl, Carla		0.20	25.60	
	another call from ron on what I need to compute basis, wait for him to gather stuff									
		10/25/2004	425	T	160	Barney, Janice		1.40	371.00	
	stock tax basis through 9/30/2004									
		10/25/2004	425	T	160	Barney, Janice		2.80	742.00	
	conference call with Pegasus to discuss issues for tomorrow's meeting	10/25/2004	425	T	152	Groebl, Barry		0.50	125.00	
	RESPOND TO ATTORNEY INQUIRIES									
		10/25/2004	425	T	318	Stangl, Carla		0.70	89.60	
	basis as of 9/30/04 in PCMC	10/25/2004	425	T	318	Stangl, Carla		0.30	38.40	
	basis as of 9/30/04 in PM&C	10/26/2004	425	T	160	Barney, Janice		1.20	318.00	

Herbein + Company, Inc.**Super WIP**

For dates from 1/1/1980 to 10/31/2004

Project	Task	Date	Work Code	T EmplID	Name	Invoice #	Hours	Amount	Bill At
48105	001		Pegasus Satellite Communications, Inc.			Partner:	160	Last Bill \$16,009.51	On 10/29/2004
		review updated schedule of the tax basis of the PSC stock							
		10/26/2004	425	T 160	Barney, Janice		4.80	1,272.00	
		Pegasus Corporate Tax Engagement							
		revised allocations for sale of satellite assets							
		10/26/2004	425	T 179	Burkins, Michele		1.50	157.50	
		Pegasus Corporate Tax Engagement							
		10/26/2004	425	T 152	Groebe, Barry		2.50	625.00	
		Pegasus Corporate Tax Engagement							
		10/26/2004	425	T 318	Stangl, Carla		0.50	64.00	
		Pegasus Corporate Tax Engagement							
		filing 3.31.04, 12/31/03, 6/2/04, 6/30/04 and 8/31/04 basis information							
		10/27/2004	425	T 160	Barney, Janice		2.40	636.00	
		Pegasus Corporate Tax Engagement							
		discussions of allocations; business and nonbusiness income; apportionment for tax computations							
		10/27/2004	425	T 152	Groebe, Barry		0.50	125.00	
		Pegasus Corporate Tax Engagement							
		FOLLOW UP FOR MEETING WITH KPMG							
		10/28/2004	425	T 152	Groebe, Barry		0.50	125.00	
		Pegasus Corporate Tax Engagement							
		SALE OF PST AND TAX PROJECTS							
		10/29/2004	425	T 160	Barney, Janice		2.80	742.00	
		Pegasus Corporate Tax Engagement							
		various telephone calls regarding tax projects that need to be accomplished; allocation issues for sales proceeds							
		10/29/2004	425	T 152	Groebe, Barry		1.00	250.00	
		Pegasus Corporate Tax Engagement							
		PHONE CALLS TO DISCUSS ESTIMATED TAX PROJECTS							
		10/29/2004	425	T 152	Groebe, Barry		1.20	300.00	
		Pegasus Corporate Tax Engagement							
		STATE TAX RESEARCH FOR MA EST TAX							
		Total Category: 400							
							68.20	\$13,601.20	

Herbein + Company, Inc.

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Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At
48105	001		Pegasus Satellite Communications, Inc.				Partner:	160	Last Bill \$16,009.51	On 10/29/2004
		10/11/2004	POS	Postage	E	777			2.90	
		10/11/2004	POS	Postage	E	777			21.36	
		10/16/2004	POS	Postage	E	777			5.30	
		10/23/2004	POS	Postage	E	777			22.68	
		10/23/2004	POS	Postage	E	777			15.29	
		10/23/2004	POS	Postage	E	777			17.98	
		10/23/2004	POS	Postage	E	777			2.21	
		10/23/2004	POS	Postage	E	777			1.52	
		10/31/2004	POS	Postage	E	777			30.80	
		10/31/2004	TEL	Telephone	E	777			3.24	
								0.00	\$123.28	

Total Category: EXP

Current: Hours 0.00 Time \$0.00 Expense \$0.00 **Client Total** \$13,724.48

YTD: 68.20 \$13,601.20 \$123.28 0.00 13,350.98 373.50 0.00 \$13,724.48

Account Aging

WIP Reconciliation	Opening WIP	Time	Expenses	Billings	MarkUp/Dn	Transfers	Closing WIP
PTD	37,478.82	5,487.60	15.56	0.00	0.00	-55.61	42,926.37
YTD	16,711.51	42,465.70	285.88	-16,009.51	0.00	-527.21	42,926.37

Project Summary Totals	Hours	Amount	Cost	Difference	Ratio	Bill Amt
Blank Project	68.20	13,724.48	123.28	13,601.20	111.33	
****Totals	68.20	\$13,724.48	\$123.28	\$13,601.20	111.33	

Category Summary Totals	Hours	Amount	Cost	Difference	Ratio	Bill Amt
TAX	68.20	13,601.20	0.00	13,601.20	0.00	
EXPENSES	0.00	123.28	123.28	0.00	1.00	

Herbein + Company, Inc.**Super WIP**

For dates from 1/1/1980 to 10/31/2004

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At
****Totals				68.20	\$13,724.48	\$123.28	\$13,601.20	111.33		
Employee Summary Totals										
Groebel, Barry D.				Hours	Amount	Cost	Difference	Ratio		
				15.50	3,875.00	0.00	3,875.00	0.00		
Barney, Janice S.				25.50	6,757.50	0.00	6,757.50	0.00		
Burkins, Michele D.				22.30	2,341.50	0.00	2,341.50	0.00		
Stangl, Carla M.				3.40	435.20	0.00	435.20	0.00		
Cahill, Shawn M.				1.50	192.00	0.00	192.00	0.00		
****Totals				68.20	\$13,601.20	\$0.00	\$13,601.20	0.00		

52148

Herbein + Company, Inc.**Super WIP**

For dates from 1/1/1980 to 10/31/2004

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At				
48243	001		Pegasus Satellite Television, Inc Attn: Carlisle Sewell 225 City Line Ave., Suite 200	PA	19004	610-934-7000	Partner:	160	Last Bill \$25,861.92	On 10/29/2004				
							Manager:	160	Last Paid \$13,610.00	On 8/2/2004				
							Accountant		YTD Mark Up/Downs					
							Bill:	003	A/R Total	38,460.89				
Production		12/31/03	01/31/04	02/29/04	03/31/04	04/30/04	05/31/04	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	Total
Markups/Downs		1,616	4,252	3,270	5,819	3,320	1,037	463	2,438	8,962	27,195	17,205	13,529	89,104
Billing		0	13	0	0	0	2	0	0	0	0	0	0	15
Payment		0	6,925	0	0	0	13,610	0	0	2,901	9,545	25,862	0	58,842
		0	-36,100	0	0	-17,755	-6,925	0	0	-13,610	0	0	0	-74,390
		10/1/2004	425	Pegasus Corporate Tax Engagement	T	179	Burkins, Michele	1.50	157.50					
		10/1/2004	425	Pegasus Corporate Tax Engagement	T	179	ND combined return Burkins, Michele	1.20	126.00					
		10/1/2004	425	Pegasus Corporate Tax Engagement	T	160	UT combined return Barney, Janice	1.20	318.00					
Consolidated state return issues		10/4/2004	425	Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn	4.50	576.00					
RESEARCH STATE ESTIMATED PAYMENT REQUIREMENTS FOR PROJECTION FOR 2004 ASSET SALE		10/4/2004	425	Pegasus Corporate Tax Engagement	T	318	Stangl, Carla	0.20	25.60					
due date list and open items on state returns due 10/15		10/5/2004	425	Pegasus Corporate Tax Engagement	T	179	Burkins, Michele	1.00	105.00					
		10/5/2004	425	Pegasus Corporate Tax Engagement	T	179	MT combined return Burkins, Michele	1.60	168.00					
							UT combined return							

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For dates from 1/1/1980 to 10/31/2004

Project	Task	Date	Work Code	T	EmplD	Name	Invoice #	Hours	Last Bill	Amount	Bill At
48243	001		Pegasus Satellite Television, Inc				Partner:	160	\$25,861.92	On 10/29/2004	
		10/5/2004	425 Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		2.90		371.20	
		RESEARCH STATE ESTIMATED PAYMENT REQUIREMENTS FOR PROJECTION FOR 2004 ASSET SALE									
		10/5/2004	425 Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		0.30		38.40	
		REVIEW 2003 COMBINED KANSAS RETURN									
		10/5/2004	425 Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		0.30		38.40	
		REVIEW 2003 COMBINED IDAHO RETURN									
		10/5/2004	425 Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		0.30		38.40	
		REVIEW 2003 COMBINED COLORADO RETURN									
		10/6/2004	425 Pegasus Corporate Tax Engagement	T	152	Groebe, Barry		0.30		75.00	
		DISCUSS ATTORNEY'S REQUEST FOR INFORMATION									
		10/6/2004	425 Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		3.30		422.40	
		REVIEW 2003 COMBINED/CONSOLIDATED STATE RETURNS FOR MINNESOTA, OREGON, NORTH DAKOTA, UTAH AND RESEARCH OREGON NOL CARRYFORWARD RULES									
		10/6/2004	425 Pegasus Corporate Tax Engagement	T	318	Stangl, Carla		3.20		409.60	
		prepare indiana return and file estimate & extension evidence & other documentation that was in pockets									
		10/7/2004	425 Pegasus Corporate Tax Engagement	T	179	Burkins, Michele		2.50		262.50	
		determine which state returns were not filed yet that PST needs to file for 2003.									
		10/7/2004	425 Pegasus Corporate Tax Engagement	T	318	MT combined returnj Stangl, Carla		0.30		38.40	
		10/7/2004	425 Pegasus Corporate Tax Engagement	T	160	Barney, Janice		0.40		106.00	

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Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At
48243	001		Pegasus Satellite Television, Inc				Partner:	160	Last Bill \$25,861.92	On 10/29/2004
Minnesota consolidated state return; reporting issues for sales factor and inclusion of some asset sales and bond proceeds										
		10/7/2004	425	T	160	Barney, Janice		0.70	185.50	
Engagement										
state return preparation matters										
		10/8/2004	425	T	179	Burkins, Michele		1.00	105.00	
Engagement										
Clear review comments on combined returns										
		10/8/2004	425	T	160	Barney, Janice		2.40	636.00	
Engagement										
state returns dues 10/15/2004										
		10/8/2004	425	T	345	Cahill, Shawn		1.90	243.20	
Engagement										
REVIEW 2003 COMBINED/CONSOLIDATED RETURNS FOR MINNESOTA AND MONTANA										
		10/8/2004	425	T	318	Stangl, Carla		4.50	576.00	
Engagement										
Prepare state tax returns- Kentucky- state and Louisville/Jefferson city returns and start Michigan										
		10/11/2004	425	T	179	Burkins, Michele		2.10	220.50	
Engagement										
Clearing review comments on combined state returns										
		10/11/2004	425	T	179	Burkins, Michele		0.50	52.50	
Engagement										
Updating OH NOLs										
		10/11/2004	425	T	160	Barney, Janice		2.20	583.00	
Engagement										
review various state returns due 10/15/2004: Indiana, Kentucky										
		10/11/2004	425	T	318	Stangl, Carla		2.60	332.80	
Engagement										
finish attachments to michigan 2003 tax return and prepare missouri return										
		10/11/2004	425	T	318	Stangl, Carla		2.70	345.60	
Engagement										

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For dates from 1/1/1980 to 10/31/2004

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At
48243	001		Pegasus Satellite Television, Inc							
			begin to prepare new mexico 2003 return but found was already done, prepare texas return, check due date list with MDB and file returns that were already processed, prepare VT 2003 return and Wisconsin							
		10/12/2004	425 Pegasus Corporate Tax Engagement	T	160	Barney, Janice		5.30	1,404.50	
			review returns due 10/15/2004: Michigan, Missouri, Virginia, Vermont, Kentucky, Wisconsin							
		10/12/2004	425 Pegasus Corporate Tax Engagement	T	160	Barney, Janice		0.60	159.00	
			allocation of statutory exemption for the controlled group; allocate							
		10/12/2004	425 Pegasus Corporate Tax Engagement	T	318	Stangl, Carla		2.20	281.60	
			Indiana state return 2003 and various other state returns w/ jsb							
		10/12/2004	425 Pegasus Corporate Tax Engagement	T	318	Stangl, Carla		0.20	25.60	
			respond to jsb email on OL-3 return. Email ron for info.							
		10/13/2004	425 Pegasus Corporate Tax Engagement	T	160	Barney, Janice		5.20	1,378.00	
			review returns due 10/15/2004							
		10/13/2004	425 Pegasus Corporate Tax Engagement	T	318	Stangl, Carla		1.10	140.80	
			prepare return for Louisville KY			10 min				
		10/13/2004	425 Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		3.50	448.00	
			PREPARE 2003 COMBINED/CONSOLIDATED STATE RETURNS FOR PROCESSING - COLORADO, IDAHO, KANSAS, MINNESOTA, MONTANA, NORTH DAKOTA, OREGON, UTAH							
		10/14/2004	425 Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		2.10	268.80	
			REVIEW 2003 COMBINED/CONSOLIDATED CALIFORNIA RETURN							
		10/14/2004	425 Pegasus Corporate Tax Engagement	T	160	Barney, Janice		0.40	106.00	
			California consolidated tax return due 10/15/2004							

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For dates from 1/1/1980 to 10/31/2004

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Last Bill	Amount	Bill At
48243	001	10/14/2004	Pegasus Satellite Television, Inc Engagement	T	160	Barney, Janice	Partner:	160	\$25,861.92	185.50	On 10/29/2004
		10/15/2004	Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		0.10		12.80	
		10/18/2004	Pegasus Corporate Tax Engagement	T	160	Barney, Janice		1.70		450.50	
		10/18/2004	Pegasus Corporate Tax Engagement	T	160	Barney, Janice		2.40		636.00	
		10/18/2004	Pegasus Corporate Tax Engagement	T	160	Barney, Janice		1.00		265.00	
		10/18/2004	Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		0.40		51.20	
		10/18/2004	Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		1.90		243.20	
		10/18/2004	Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		1.50		192.00	
		10/19/2004	Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		0.40		51.20	
		10/19/2004	Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		0.40		51.20	
		10/19/2004	Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		0.80		102.40	

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For dates from 1/1/1980 to 10/31/2004

Project	Task	Date	Work Code	T EmpID	Name	Invoice #	Hours	Amount	Bill At
48243	001		Pegasus Satellite Television, Inc			Partner:	160	Last Bill \$25,861.92	On 10/29/2004
	REVIEW MASSACHUSETTS STATE RECORDS IN REGARDS TO ANNUAL REPORT FILINGS & REQUIREMENTS								
		10/19/2004	425	T 345	Cahill, Shawn		0.50	64.00	
	Engagement								
	REVIEW NEW MEXICO ANNUAL REPORT FILING STATUS								
		10/20/2004	425	T 160	Barney, Janice		0.60	159.00	
	Engagement								
	review annual report filings with Shawn								
		10/20/2004	425	T 345	Cahill, Shawn		0.60	76.80	
	Engagement								
	REVIEW VARIOUS STATE ANNUAL REPORT FILINGS AND REQUIREMENTS								
		10/20/2004	425	T 345	Cahill, Shawn		1.50	192.00	
	Engagement								
	REVIEW UPDATED SATELLITE ASSET SALE ALLOCATION								
		10/20/2004	425	T 345	Cahill, Shawn		0.20	25.60	
	Engagement								
	REVIEW NEBRASKA TAX NOTICE								
		10/20/2004	425	T 345	Cahill, Shawn		0.90	115.20	
	Engagement								
	PREPARE MISSISSIPPI 2004 ANNUAL REPORT								
		10/20/2004	425	T 345	Cahill, Shawn		0.20	25.60	
	Engagement								
	REVIEW MONTANA TAX NOTICE								
		10/21/2004	425	T 345	Cahill, Shawn		5.90	755.20	
	Engagement								
	PREPARE REVISED 2004 STATE TAX ESTIMATE FOR SALE OF SATELLITE ENTITIES								
		10/22/2004	425	T 345	Cahill, Shawn		7.00	896.00	
	Engagement								
	PREPARE REVISED 2004 STATE TAX ESTIMATE FOR SALE OF SATELLITE ENTITIES								
		10/25/2004	425	T 160	Barney, Janice		0.80	212.00	
	Engagement								
	Annual Report filings								

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For dates from 1/1/1980 to 10/31/2004

Project	Task	Date	Work Code	T	EmplID	Name	Invoice #	Hours	Amount	Bill At
48243	001		Pegasus Satellite Television, Inc							
		10/25/2004	425 Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn	Partner: 160	Last Bill 6.80	\$25,861.92	On 10/29/2004
									870.40	
			PREPARE REVISED 2004 STATE TAX ESTIMATE FOR SALE OF SATELLITE ENTITIES							
		10/26/2004	425 Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		7.90	1,011.20	
			PREPARE REVISED 2004 STATE TAX ESTIMATE FOR SALE OF SATELLITE ENTITIES							
		10/28/2004	425 Pegasus Corporate Tax Engagement	T	065	Seidel, Ken		3.00	624.00	
			SALES TAX ON ISOLATED SALES W/USE OF AUCTIONEER FOR KANSAS, MISSOURI, MASSACHUSETTS AND KANSAS							
		10/28/2004	425 Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		1.00	128.00	
			REVIEW INFORMATION PROVIDED FOR ESTIMATED 2004 TAX CALCULATION FOR SALE OF SATELLITE ASSETS							
		10/28/2004	425 Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		1.50	192.00	
			CONFERENCE CALL WITH JSB, CARLISLE, AND RON REGARDING ESTIMATED TAX CALCULATION FOR DIRECT TV SALE							
			Total Category: 400					115.90	\$18,356.80	
			10/31/2004 TEL Telephone			E 777			1.96	
			Total Category: EXP					0.00	\$1.96	
			Current: Hours					115.90	\$18,358.76	
			YTD:					115.90	\$18,358.76	
			Account Aging					0.00	\$18,358.76	
								0.00	601.50	
								0.00	\$18,358.76	

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For dates from 1/1/1980 to 10/31/2004

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At
WIP Reconciliation	Opening WIP			Time	Expenses	Billings	MarkUp/Dn	Transfers	Closing WIP	
PTD		17,955.16	13,125.00	0.00	0.00	0.00	403.60	31,483.76		
YTD		26,611.92	31,078.20	1.96	-25,861.92	0.00	-346.40	31,483.76		
Project Summary Totals										
				<u>Hours</u>	<u>Amount</u>	<u>Cost</u>	<u>Difference</u>	<u>Ratio</u>	<u>Bill Amt</u>	
Blank Project				115.90	18,358.76	1.96	18,356.80	9,366.71		
****Totals				115.90	\$18,358.76	\$1.96	\$18,356.80	9,366.71		
Category Summary Totals										
				<u>Hours</u>	<u>Amount</u>	<u>Cost</u>	<u>Difference</u>	<u>Ratio</u>	<u>Bill Amt</u>	
TAX				115.90	18,356.80	0.00	18,356.80	0.00		
EXPENSES				0.00	1.96	1.96	0.00	1.00		
****Totals				115.90	\$18,358.76	\$1.96	\$18,356.80	9,366.71		
Employee Summary Totals										
				<u>Hours</u>	<u>Amount</u>	<u>Cost</u>	<u>Difference</u>	<u>Ratio</u>		
Seidel, Ken W.				3.00✓	624.00	0.00	624.00	0.00		
Groebel, Barry D.				0.30✓	75.00	0.00	75.00	0.00		
Barney, Janice S.				25.60✓	6,784.00	0.00	6,784.00	0.00		
Burkins, Michele D.				11.40✓	1,197.00	0.00	1,197.00	0.00		
Stangl, Carla M.				17.00✓	2,176.00	0.00	2,176.00	0.00		
Cahill, Shawn M.				58.60✓	7,500.80	0.00	7,500.80	0.00		
****Totals				115.90✓	\$18,356.80	\$0.00	\$18,356.80	0.00		