

Hearing Date:
January 26, 2005 at 11:00 a.m.
Response Deadline:
January 17, 2005 at 4 p.m.
PORTLAND

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MAINE

| | | |
|-------------------------------------|---|------------------------|
| In re: |) | |
| |) | Chapter 11 |
| |) | |
| PEGASUS SATELLITE TELEVISION, INC., |) | Case No. 04-20878 |
| |) | |
| Debtor. |) | (Jointly Administered) |
| |) | |

**NOTICE OF DEBTORS' FIRST OMNIBUS OBJECTION TO AND
MOTION TO RECLASSIFY, REDUCE OR DISALLOW CERTAIN
CLAIMS PURSUANT TO 11 U.S.C. § 502(b), BANKRUPTCY
RULES 3001 AND 3007, AND D. ME. LBR 3007-1**

PLEASE TAKE NOTICE that the above-captioned debtors and debtors-in-possession (collectively, the "Debtors") have today filed their First Omnibus Objection to and Motion to Reclassify, Reduce or Disallow Certain Claims Pursuant to 11 U.S.C. § 502(b), Bankruptcy Rules 3001 and 3007, and D. Me. LBR 3007-1 (the "Objection"), a copy of which is attached hereto, with the United States Bankruptcy Court for the District of Maine.

PLEASE TAKE FURTHER NOTICE that on **January 26, 2005 at 11:00 a.m.**, the Honorable James B. Haines, Jr., United States Bankruptcy Judge, will conduct a hearing (the "Hearing") on the Objection in his courtroom in the United States Bankruptcy Court for the District of Maine (the "Bankruptcy Court"), 537 Congress Street, 2nd Floor, Portland, Maine 04101.

PLEASE TAKE FURTHER NOTICE that **your rights may be affected.** If your claim is listed in any of Exhibits A through H to the Objection, the Debtors are seeking to reclassify, reduce, or disallow your claim as set forth in the Objection. You should read these papers carefully and discuss them with your attorney, if you have one. If you do not have an attorney, you may wish to consult one.

PLEASE TAKE FURTHER NOTICE that if you do not wish the Bankruptcy Court to reclassify, reduce, or disallow your claim as set forth in the Objection, you **must** file a written response (a "Response") to the Objection by no later than **4:00 p.m. (Eastern Time) on January 17, 2005 (the "Response Deadline")** with the Bankruptcy Court at:

United States Bankruptcy Court
537 Congress Street, 2nd Floor
Portland, Maine 04101

Every Response must also be served upon the following entities at the following addresses: (a) Office of the Clerk of the United States Bankruptcy Court; (b) Sidley Austin Brown & Wood LLP, Attn: Guy S. Neal, 787 Seventh Avenue, New York, New York 10019; (c) Sidley Austin Brown and Wood LLP, Attn: Paul S. Caruso, Bank One Plaza, 10 South Dearborn Street Chicago, Illinois 60603; (d) Bernstein, Shur, Sawyer & Nelson, Attn: Robert J. Keach, 100 Middle Street, P.O. Box 9729, Portland, Maine 04104; and (e) Akin Gump Strauss Hauer & Feld, LLP, Attn: Philip C. Dublin, 590 Madison Avenue, New York, New York 10022 so as to be received **no later than the Response Deadline.**

PLEASE TAKE FURTHER NOTICE that every Response to the Objection must contain at a minimum the following:

- (a) a caption setting forth the name of the Bankruptcy Court, the above-referenced case number and the title of the Objection to which the

Response is directed; the name of the claimant and description of the basis for the amount of the Claim;

- (b) a concise statement setting forth the reasons why a particular claim should not be reclassified, reduced or disallowed for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which the claimant will rely in opposing the Objection at the Hearing;
- (c) all documentation or other evidence of the claim in question, to the extent not already included with the claimant's proof of claim, upon which the claimant will rely in opposing the Objection at the Hearing;
- (d) the name, address, telephone number, and fax number of the person(s) (which may be the claimant or a legal representative thereof) possessing ultimate authority to reconcile, settle, or otherwise resolve the claim on behalf of the claimant; and
- (e) the name, address, telephone number, and fax number of the person(s) (which may be the claimant or a legal representative thereof) to whom the Debtors should serve any reply to the Response.

PLEASE TAKE FURTHER NOTICE that questions about the Objection should be directed in writing to Sidley Austin Brown and Wood LLP, Attn: Paul S. Caruso, Bank One Plaza, 10 South Dearborn Street Chicago, Illinois 60603. Claimants should not contact the Clerk of the Bankruptcy Court to discuss the merits of their claim.

PLEASE TAKE FURTHER NOTICE that if you fail to timely file and serve a Response in accordance with the above requirements, the Bankruptcy Court may decide that you do not oppose the relief sought by the Debtors in the Objection and may enter an order granting such relief without further notice or hearing.

Dated: Portland, Maine
December 23, 2004

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Attorneys for Debtors and Debtors
in Possession

Hearing Date:
January 26, 2005 at 11:00 a.m.
Response Deadline:
January 17, 2005 at 4 p.m.
PORTLAND

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MAINE

In re:)
) Chapter 11
)
PEGASUS SATELLITE TELEVISION, INC.,) Case No. 04-20878
)
Debtor.) (Jointly Administered)
)

**DEBTORS' FIRST OMNIBUS OBJECTION TO AND MOTION TO
RECLASSIFY, REDUCE OR DISALLOW CERTAIN CLAIMS
PURSUANT TO 11 U.S.C. § 502(b), BANKRUPTCY RULES
3001 AND 3007, AND D. ME. LBR 3007-1**

Pegasus Satellite Television, Inc. and its subsidiaries and certain of its affiliates, each a debtor and debtor-in-possession herein (collectively, the "Debtors"),¹ by and through their undersigned counsel, hereby object (the "Objection") to each of the claims listed in Exhibits A through H attached hereto (the "Disputed Claims") and move this Court, pursuant to 11 U.S.C. § 502(b), Rules 3001 and 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and D. Me. LBR 3007-1 for entry of an order reclassifying, reducing or disallowing such claims as set forth herein. In support of this Objection, the Debtors submit the declaration of

¹ The Debtors are: Argos Support Services Company, Bride Communications, Inc., B.T. Satellite, Inc., Carr Rural TV, Inc., DBS Tele-Venture, Inc., Digital Television Services of Indiana, LLC, DTS Management, LLC, Golden Sky DBS, Inc., Golden Sky Holdings, Inc., Golden Sky Systems, Inc., Henry County MRTV, Inc., HMW, Inc., Pegasus Broadcast Associates, L.P., Pegasus Broadcast Television, Inc., Pegasus Broadcast Towers, Inc., Pegasus Media & Communications, Inc., Pegasus Satellite Communications, Inc., Pegasus Satellite Television of Illinois, Inc., Pegasus Satellite Television, Inc., Portland Broadcasting, Inc., Primewatch, Inc., PST Holdings, Inc., South Plains DBS, LP., Telecast of Florida, Inc., WDSI License Corp., WILF, Inc., WOLF License Corp., and WTLH License Corp.

Joseph W. Pooler, Jr., Senior Vice President and Chief Financial Officer of Pegasus Satellite Television, Inc. (the “Pooler Declaration”) on Exhibit I attached hereto.

In further support of this Objection, the Debtors respectfully state as follows:

JURISDICTION, VENUE AND STATUTORY PREDICATES

1. On June 2, 2004 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the title 11 of the United States Code (the “Bankruptcy Code”). On the Petition Date, the Debtors also jointly filed motions or applications seeking certain typical “first day” orders, including an order to have these cases jointly administered.
2. The Debtors continue in possession of their properties and are operating and maintaining their businesses as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.
3. On June 10, 2004, the United States Trustee for the District of Maine appointed the Official Committee of Unsecured Creditors (the “Committee”) pursuant to section 1102(a) of the Bankruptcy Code. No request has been made for the appointment of a trustee or examiner in these cases.
4. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory predicates for the relief requested herein are section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3001 and 3007, and D. Me. LBR 3007-1.

BAR DATE AND PROOFS OF CLAIM

5. On June 4, 2004, this Court entered an order appointing The Trumbull Group, L.L.C. ("Trumbull") as claims and noticing agent in these chapter 11 cases. Trumbull is authorized to maintain (i) all proofs of claim filed against the Debtors and (ii) an official claims register (the "Claims Register") by docketing all proofs of claim in a claims database containing, inter alia, information regarding the name and address of each claimant, the date the proof of claim was received by Trumbull, the claim number assigned to the proof of claim, and the asserted amount and classification of the claim.

6. On September 1, 2004, the Court entered an order (the "Bar Date Order") (i) establishing October 12, 2004. (the "General Bar Date") as the final date and time for all persons and entities, other than governmental entities, holding or asserting a claim (as defined in section 101(5) of the Bankruptcy Code) against any of the Debtors to file proofs of claim in these chapter 11 cases and (ii) establishing November 30, 2004 (the "Governmental Bar Date"; and together with the General Bar Date, the "Bar Dates") as the final date and time for all governmental entities holding or asserting a claim (as defined in section 101(5) of the Bankruptcy Code) against any of the Debtors to file proofs of claim in these chapter 11 cases, and (ii) approving the form and manner of notice of the Bar Dates.

7. Pursuant to the Bar Date Order, on or about September 3, 2004, Trumbull sent actual notice of the Bar Date (the "Bar Date Notice") to (i) the Office of the United States Trustee for the District of Maine; (ii) counsel to the Committee and the members thereto; (iii) counsel to the Agent for the Debtors' pre-Petition Date secured lenders; (iv) the administrative agents to the Debtors' prepetition credit facilities; (v) the indenture trustees and their counsel; (vi) the prepetition senior secured lenders and their respective counsel; (vii) the prepetition junior

secured lenders and their respective counsel; (viii) all entities who have filed a notice of appearance or request for service of papers pursuant to Bankruptcy Rule 2002; (ix) all persons or entities listed in the schedules; (x) all known parties to executory contracts or unexpired leases with the Debtors; (xi) all known holders of equity securities in the Debtors as of the Petition Date; and (xii) all of the Debtors' employees. In addition, the Debtors published a shortened version of the Bar Date Notice (the "Publication Notice") in the national edition of The Wall Street Journal and the national editions of the New York Times and USA Today on or about September 9, 2004.

8. To date, approximately 1,750 proofs of claim have been filed in these chapter 11 cases.

9. **CLAIMANTS ARE ADVISED TO REVIEW EACH PAGE OF EACH EXHIBIT ATTACHED HERETO, AS THEIR CLAIMS MAY BE SUBJECT TO MULTIPLE OBJECTIONS AS DESCRIBED HEREIN.**

RELIEF REQUESTED

10. By this Objection, the Debtors seek entry of an order, pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3001 and 3007, and D. Me. LBR 3007-1, granting the following relief with respect to the Disputed Claims:

(i) disallowing in full and expunging each of the Disputed Claims identified on Exhibit A hereto as claims filed after the applicable Bar Date (the "Late Filed Claims");

(ii) disallowing in full and expunging each of the Disputed Claims identified in Exhibit B attached hereto as claims that have been amended and superseded by another claim subsequently filed against the Debtors (the "Amended Claims");

(iii) disallowing in full and expunging each of the Disputed Claims identified on Exhibit C hereto as filed claims representing a duplicate claim or a claim for the same debt already represented by another filed claim (the “Duplicate Claims”);

(iv) disallowing in full and expunging each of the Disputed Claims identified on Exhibit D hereto as filed claims that lack sufficient documentation to substantiate the claim (the “Insufficient Documentation Claims”);

(v) disallowing in full or reducing each of the Disputed Claims identified on Exhibits E and F hereto as claims that do not represent liabilities owed by the Debtors or that overstate the amount of any debt possibly owed by the Debtors;

(vi) disallowing in full and expunging each of the Disputed Claims identified on Exhibit G hereto as claims that were filed by the claimants against numerous Debtor entities in these cases despite having only one claim against one Debtor entity (the “Multi-Debtor Claims”); and

(vii) reclassifying the Disputed Claims listed in Exhibit H attached hereto that have been filed and docketed against the incorrect Debtor (the “Incorrect Debtor Claims”).

I. Request to Disallow Claims Filed After the Applicable Bar Date

11. The Late Filed Claims included on Exhibit A were filed after the General Bar Date or Governmental Bar Date, as applicable, and should therefore be disallowed pursuant to section 502(b)(9) of the Bankruptcy Code.

12. Section 502(b)(9) of the Bankruptcy Code provides that a claim shall not be allowed if “proof of such claim is not timely filed, except to the extent tardily filed as permitted under paragraph (1), (2), or (3) of section 726(a) of this title or under the Federal Rules

of Bankruptcy Procedure. . . .” Courts interpreting section 502(b)(9) have held that a creditor who fails to file a timely claim may not file a late claim and participate in distribution from the estate. Institut Pasteur v. Cambridge Biotech Corp. (In re Cambridge Biotech Corp.), 186 B.R. 9, 15 (Bankr. D. Mass. 1995) (citations omitted); In re Lee Way Holding Co., 178 B.R. 976, 985 (Bankr. S.D. Ohio 1995).

13. The Debtors believe that all of the Disputed Claims listed in Exhibit A: (i) arose prior to the Petition Date; (ii) were subject to the requirement that proofs of claim be filed no later than the General Bar Date or Governmental Bar Date, as applicable (as well as in accordance with the other provisions of the Bar Date Order); and (iii) were nonetheless filed after the applicable Bar Date, as indicated by the dates identified in the column labeled “Date Filed” in Exhibit A. Accordingly, the Disputed Claims listed in Exhibit A are untimely and should be disallowed in their entirety pursuant to section 502(b)(9) of the Bankruptcy Code. Furthermore, the Debtors expressly reserve the right to object to these Disputed Claims on any other ground in the event this Objection is overruled.

II. Request to Disallow Amended Claims

14. The Amended Claims included on Exhibit B under the column heading “Amended Claims to be Expunged” are those Disputed Claims that were amended and therefore superseded by a subsequent claim filed by or on behalf of the same claimants that should be disallowed in their entirety and expunged. The additional claims set forth under the column heading “Remaining Claim” on Exhibit B (the “Remaining Claims”) are claims that were subsequently filed in respect of the same liabilities as the Amended Claims. The Remaining Claims have thus amended and superseded the Amended Claims. By filing the Remaining

Claims, the claimants liquidated, reduced or otherwise modified the liability originally identified in the Amended Claims.

15. The Remaining Claims, listed under the column heading "Remaining Claim" will remain on the Claims Register as outstanding liabilities, subject to the Debtors' right to object on any grounds that bankruptcy or nonbankruptcy law permits or until withdrawn by the claimants or disallowed by the Court. See, e.g., 11 U.S.C. § 502(a).² By this Objection, the Debtors seek to disallow the Amended Claims and thereby (i) prevent the claimants from obtaining a double recovery on account of any single obligation and (ii) limit the claimants to a single claim for those amounts currently asserted by the claimant. This relief is necessary to prevent the allowance of claims, which by their nature, have been superseded and remain on the Claims Register only as a technicality. Moreover, the elimination of the Amended Claims is consistent with the apparent intent of the claimants in filing the Remaining Claims. Finally, the claimants will suffer no prejudice because the Remaining Claims will be unaffected by the relief sought in this Objection, and the claimants' rights to assert these liabilities against the Debtors' estates will be preserved, subject to the Debtors' ongoing rights to object to the Remaining Claims on any other applicable grounds.

16. For these reasons, the Debtors object to the allowance of each of the Amended Claims and request that such Amended Claims be disallowed in their entirety and expunged.

² Certain Remaining Claims are also listed on (i) Exhibit C to this Objection as Duplicate Claims because such claims are duplicative of other claims for the same debt; (ii) Exhibit F to this Objection as No Liability Claims because after a review of their book and records the Debtors have determined that they owe no obligations to the creditors asserting the No Liability Claims; and (iii) Exhibit G to this Objection as Multi-Debtor Claims because such claims were filed against numerous debtor entities although each of the claimants asserting Multi-Debtor Claims only had one claim against one Debtor entity.

III. Request to Disallow Duplicate Claims

17. The Duplicate Claims included on Exhibit C hereto are those Disputed Claims that are duplicates of other claims filed by or on behalf of the same claimant.

18. With respect to the Duplicate Claims listed on Exhibit C, it appears that the claimant erroneously filed the same proof of claim against the same Debtor for the same amount more than once, thereby requiring the Debtor to object to the Disputed Claim that appears to be duplicative. The Debtors should not be required to pay a claimant twice on the same obligation or debt. Moreover, elimination of redundant claims will enable the Claims Register to more accurately reflect the claims asserted against the Debtors.

19. The Debtors object to the allowance of each of the Duplicate Claims included on Exhibit C and request that such Duplicate Claims under the column heading “Duplicate Claim to be Expunged” be disallowed in their entirety and expunged. If the Debtors’ objection to the Duplicate Claims is sustained, the claims listed under the column heading “Surviving Claim” will remain on the Claims Register (“Surviving Claim”), subject to the Debtors’ right to object on any other grounds that bankruptcy or nonbankruptcy law permits or until withdrawn by the claimants or disallowed by the Court. See, e.g., 11 U.S.C. § 502(a).³ Therefore, by this Objection, the Debtors seek to disallow the Duplicate Claims and thereby (i) prevent the claimants from obtaining a double recovery on account of any single obligation and (ii) limit the claimants to a single claim for those amounts currently asserted by the claimant.

³ Certain Surviving Claims are also listed on (i) Exhibit A to this Objection as Late Filed Claims because such claims were filed after the applicable Bar Date; (ii) Exhibit B to this Objection as Amended Claims because all such claims have been amended and superseded by other claims subsequently filed against the Debtors; (iii) Exhibit D to this Objection as Insufficient Documentation Claims because such claims lack sufficient information to allow the Debtors to substantiate the claims; (iv) Exhibit F to this Objection as No Liability Claims because after a review of their book and records the Debtors have determined that they owe no obligations to the creditors asserting the No Liability Claims; and (v) Exhibit G to this Objection as Multi-Debtor Claims because such claims were filed against

This relief is necessary to prevent the allowance of claims, which by their nature, have been duplicated on the Claims Register only as a technicality. The claimants' rights to assert these liabilities against the Debtors' estates will be preserved, subject to the Debtors' ongoing rights to object to the Surviving Claims on any other applicable grounds, including other grounds set forth in this Objection.

IV. Request to Disallow Insufficient Documentation Claims

20. The Insufficient Documentation Claims included on Exhibit D are those claims that have been filed without sufficient documentation to substantiate the Claim. While the Debtors have attempted to compare the amounts requested in the Insufficient Documentation Claims with the amounts due according to the Debtors' books and records, the Insufficient Documentation Claims do not contain enough information to allow the Debtors to determine from the claims themselves (and any documentation attached thereto) what amounts, if any, are valid and owed to the Claimants by the Debtors. For these reasons, each of the Insufficient Documentation Claims should be disallowed and expunged in their entirety. In the alternative, should any of the Claimants provide the Debtors with what they determine to be sufficient documentation to substantiate their Claim, the Debtors expressly reserve the right to object to these Disputed Claims on any other ground, including as to liability, priority, and amount.

21. The Debtors object to each of the Insufficient Documentation Claims included on Exhibit D, and request that such Insufficient Documentation Claims be disallowed in their entirety and expunged.

numerous debtor entities although each of the claimants asserting Multi-Debtor Claims only had one claim against one Debtor entity.

V. **Request to Disallow or Reduce Claims Not Reflected in the Debtors' Books and Records**

22. The Disputed Claims listed in Exhibits E and F are either not identifiable or otherwise cognizable based on a review of the Debtors' books and records, including the Debtors' Schedules, filed with the Court on August 16, 2004, or exceed the liabilities reflected in the Debtor's records. Accordingly, the Debtors hereby object to the Disputed Claims listed in Exhibits E and F on the basis that such Disputed Claims either (i) do not represent liabilities owed by the Debtors or (ii) overstate the amount of any debt that may possibly be owed by the Debtors.

23. Pursuant to section 101 of the Bankruptcy Code, a creditor holds a claim against a bankruptcy estate only to the extent that it has a "right to payment" for the asserted liability. See 11 U.S.C. §§ 101(5), 101(10). By contrast, there is no right to payment – and therefore no claim – to the extent that the asserted liability is not due and owing by a debtor. The Debtors believe, based on a review of their books and records, that the claimants included on Exhibits E and F either have no right to payment on account of their Disputed Claims, or have a right to payment that is significantly less than the amount of their Disputed Claim. Accordingly, such Disputed Claims should be disallowed or reduced as set forth in Exhibits E and F below.

(i) **Disputed Amount Claims**

24. Upon review of their books and records, the Debtors have concluded that the Disputed Claims included in Exhibit E are inconsistent with the amounts reflected as owing, if any, according to the Debtors' books and records (collectively, the "Disputed Amount Claims"). The resolutions of the Disputed Amount Claims, which now comport with the Debtors' books and records, are reflected on Exhibit E. For these reasons and for the reasons set

forth on Exhibit E, the Debtors request that such Disputed Amount Claims be reduced and allowed in the amount set forth under the column heading “Modified Claim Amount,” as set forth on Exhibit E.

25. If the Debtors’ objection to the Disputed Amount Claims is sustained, the Disputed Amount Claims will remain on the Claims Register in the “Modified Claim Amount,” as reflected on Exhibit E.

(ii) No Liability Claims

26. The Disputed Claims included on Exhibit F are those Claims for which the Debtors are not liable (collectively, the “No Liability Claims”). After a review of the Debtors’ books and records, the Debtors have determined they owe no obligations to those creditors asserting the No Liability Claims. Each No Liability Claim should be expunged because such Disputed Claims assert liability purportedly owed by the Debtors for which according to the Debtors books and records, any liability owed, has been satisfied.

27. For these reasons, the Debtors object to the allowance of each of the No Liability Claims and request that such No Liability Claims be disallowed in their entirety and expunged.

VI. Request to Disallow Multi-Debtor Claims

28. Upon review of their books and records, the Debtors have determined that the Multi-Debtor Claims included on Exhibit G were filed by the claimants against numerous Debtor entities in these cases despite having only one claim against one Debtor entity. The Debtors have determined that the Multi-Debtors Claims are properly asserted against the entity identified on Exhibit G as the “Correct Debtor Entity”. The Debtors should not be required to

pay a claimant twice on the same obligation or debt. Moreover, elimination of redundant claims will enable the Claims Register to more accurately reflect the claims asserted against the Debtors.

29. The Debtors object to the allowance of each of the Multi-Debtor Claims included on Exhibit G and request that such Multi-Debtor Claims under the column heading “Multi-Debtor Claim to be Expunged” be disallowed in their entirety and expunged. If the Debtors’ objection to the Multi-Debtor Claims is sustained, the claim listed under the column heading “Continuing Claim Number” will remain on the Claims Register (the “Continuing Claim”), subject to the Debtors’ right to object on any other grounds that bankruptcy or nonbankruptcy law permits or until withdrawn by the claimants or disallowed by the Court. See, e.g., 11 U.S.C. § 502(a).⁴

30. Therefore, by this Objection, the Debtors seek to disallow the Multi-Debtor Claims and thereby (i) prevent claimants from obtaining a double recovery on account of any single obligation and (ii) limit claimants to a single claim for those amounts currently asserted by such claimants. This relief is necessary to prevent the allowance a single claim against two or more different Debtor entities. The claimants’ rights to assert these liabilities against the Debtors’ estates will be preserved, subject to the Debtors’ ongoing rights to object to the Continuing Claims on any other applicable grounds, including other grounds set forth in this Objection.

VII. Request to Disallow Incorrect Debtor Claims

31. With respect to the Incorrect Debtor Claims, in each instance, the name and/or case number indicated on the face of the proof of claim did not comport with the

⁴ Certain Continuing Claims are also listed on Exhibit B to this Objection as Amended Claims because all such claims have been amended and superseded by other claims subsequently filed against the Debtors.

obligation owed by the applicable Debtor as set forth in the Debtors' Schedules filed with this Court on August 16, 2004. The Debtors believe that these claims were mistakenly filed against the incorrect Debtor estate due to the large number of Debtor entities and confusion over which Debtor estate was responsible for the asserted obligation. After a review of the Debtors' Schedules, the Debtors have determined the proper Debtor entity against which each of the Disputed Claims should have been asserted.

32. Exhibit H lists the case number of the Debtor entity that the claimant had specified in its filed proof of claim and the modified case number of the Debtor entity against which the Disputed Claim should have been filed. Failure to reclassify the Disputed Claim could result in the claimant receiving multiple distributions or in the claimant receiving a distribution from the incorrect Debtor estate. Accordingly, the Debtors object to the Incorrect Debtor Claims and request entry of an order reclassifying each of the Incorrect Debtor Claims as specified on Exhibit H attached hereto.

APPLICABLE AUTHORITY

33. Section 502(b) of the Bankruptcy Code provides in pertinent part that:

the court, after notice and a hearing, shall determine the amount of [a] claim in lawful currency of the United States as of the date of the filing of the petition, and shall allow such claim in such amount, except to the extent that . . . such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law for a reason other than because such claim is contingent or unmatured.

11 U.S. C. § 502(b)(1).

34. Additionally, Bankruptcy Rule 3001 provides in pertinent part that:

When a claim, or an interest in property of the debtor securing the claim, is based on a writing, the original or a duplicate shall be filed with the proof of claim. If the writing has been lost or

destroyed, a statement of the circumstances of the loss or destruction shall be filed with the claim.

Fed. R. Bankr. P. 3001(c)

35. Pursuant to Bankruptcy Code section 502(b)(1), Bankruptcy Rules 3001 and 3007, and D. Me. LBR 3007-1 the Court should (i) disallow and expunge each of the Late Filed Claims; (ii) disallow and expunge each Amended Claim; (iii) disallow and expunge each Duplicate Claim; (iv) disallow and expunge each Insufficient Documentation Claim; (v) reduce and allow or disallow and expunge each Claim not reflected on the Debtors' books and records (vi) disallow and expunge each Multi-Debtor claim; and (vii) reclassify each Incorrect Debtor Claim.

RESPONSES TO OBJECTIONS

36. Filing and Service of Responses. To contest the Objection, a Claimant must file and serve a written response to the Objection (a "Response") so that it is received no later than 4 p.m. Eastern Time on January 17, 2005. Claimants should read the proposed Order and the attached exhibits carefully. A Response must address each ground upon which the Debtors object to a particular Claim. A hearing to consider the Debtors' objection to the Claim shall be held on January 26, 2005 at 11:00 a.m. Eastern Time, before the Honorable James B. Haines, Jr., United States Bankruptcy Judge, at the United States Bankruptcy Court for the District of Maine, 537 Congress Street, 2nd Floor, Portland, Maine 04101 (the "Hearing").

37. Every Response shall be filed and served upon the following entities at the following addresses: (a) Office of the Clerk of the United States Bankruptcy Court; (b) Sidley Austin Brown and Wood LLP, Attn: Guy S. Neal, 787 Seventh Avenue, New York, New York 10019; (c) Sidley Austin Brown and Wood LLP, Attn: Paul S. Caruso, Esq., Bank One Plaza 10

South Dearborn Street Chicago, Illinois 60603; (d) Bernstein, Shur, Sawyer & Nelson, Attn: Robert J. Keach, 100 Middle Street, P.O. Box 9729, Portland, Maine 04104; and (e) Akin Gump Strauss Hauer & Feld, LLP, Attn: Philip C. Dublin, 590 Madison Avenue, New York, New York 10022.

38. Content of Responses: Every Response to the Objection must contain at a minimum the following:

- (a) a caption setting forth the name of the Bankruptcy Court, the above-referenced case number and the title of the Objection to which the Response is directed; the name of the claimant and description of the basis for the amount of the Claim;
- (b) a concise statement setting forth the reasons why a particular claim should not be reclassified, reduced, or disallowed for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which the claimant will rely in opposing the Objection at the Hearing;
- (c) all documentation or other evidence of the claim in question, to the extent not already included with the claimant's proof of claim, upon which the claimant will rely in opposing the Objection at the Hearing;
- (d) the name, address, telephone number, and fax number of the person(s) (which may be the claimant or a legal representative thereof) possessing ultimate authority to reconcile, settle, or otherwise resolve the claim on behalf of the claimant; and
- (e) the name, address, telephone number, and fax number of the person(s) (which may be the claimant or a legal representative thereof) to whom the Debtors should serve any reply to the Response.

39. Timely Response Required. If a Claimant fails to file and serve a timely Response, then without further notice to the claimant or a hearing, the Debtors will present to the Court an order disallowing or modifying the Claims indicated herein.

40. Service Address: If a Response contains an address for the Claimant different from that stated on the Claim, the address in the Response shall constitute the service address for future service of papers upon the Claimant with respect to the Objection unless or until counsel for the Debtors receive written notice from the Claimant or the Claimant's counsel of a changed service address.

RESERVATION OF RIGHTS

41. The Debtors expressly reserve the right to amend, modify or supplement this objection and to file additional objections to any proofs of claim filed in these chapter 11 cases including, without limitation, objections as to the liability amount or priority of any remaining claims listed in Exhibits A through H hereto. Should one or more of the grounds for this Objection be dismissed or overruled, the Debtors reserve the right to object to any Disputed Claims listed in Exhibits A through H on any other ground.

NO PRIOR REQUEST

42. No prior request for the relief sought herein has been made by the Debtors to this or any other Court.

NOTICE

43. No trustee or examiner has been appointed in these chapter 11 cases. Notice of this Objection has been given to (i) the Office of the United States Trustee for the district of Maine, (ii) counsel for the Committee, (iii) each of the parties on the All Notices List

in accordance with (and as defined in) the Order Establishing Case Management Procedures and Hearing Schedule dated July 9, 2004, and (iv) each of the claimants identified in Exhibits A through H and their counsel, if known. In light of the nature of the relief requested herein, the Debtors submit that no further notice is necessary.

WHEREFORE, the Debtors respectfully request that this Court enter an order, substantially in the form attached hereto as Exhibit J, granting this Objection in all respects and granting such other and further relief as the Court deems just and proper.

Dated: Portland, Maine
December 23, 2004

SIDLEY AUSTIN BROWN & WOOD LLP
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-and-

BERNSTEIN, SHUR, SAWYER &
NELSON

By: /s/ Robert J. Keach
Robert J. Keach
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Telephone: (207) 774-1200
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Attorneys for Debtors and Debtors
in Possession

EXHIBIT A

PEGASUS SATELLITE TELEVISION, INC., et al.
Consolidated Case No. 04-20873

Late Filed Claims to be Expunged
Exhibit A - First Omnibus Objection

| Creditor Name and Address | Debtor ID | Case Number (04-20) | Claim Number | Date Claim Filed | Claim Amount* | Basis for Objection |
|--|-----------|-------------------------|--------------|------------------|---------------|----------------------------------|
| 6115032 AIRCAS GULF STATES 190 JAMES DR. E. SUITE 150 ST. ROSE, LA 70087 | UNKNOWN | UNKNOWN | 899 | 10/28/04 | \$ 411.80 | Late Filed Claims to be Expunged |
| 6116842 CARR AUTO ELECTRIC PAULA CARR, OWNER 812 BROADWAY (PO BOX 31) LARNED, KS 67550 | UNKNOWN | 878 | 881 | 10/18/04 | 517.49 | Late Filed Claims to be Expunged |
| 6509750 COCA-COLA BOTTLING CO. UNITED C/O PETER A. CHAPMAN 572 FERNWOOD LANE FAIRLESS HILLS, PA 19030 | UNKNOWN | 874 | 894 | 10/19/04 | 301.35 | Late Filed Claims to be Expunged |
| 6248312 DUPLICATOR SUPPLY COMPANY, INC. D. JOHNSON, ACCTS. REC. P.O. BOX 3323 CHATTANOOGA, TN 37404 | UNKNOWN | 874 | 879 | 10/18/04 | 12,308.35 | Late Filed Claims to be Expunged |
| 6116460 FAIRHOPE ELECTRONICS S.D. BOWMAN 17867C WEST ILLINOIS ST. ROBERTSDALE, AL 36567 | UNKNOWN | UNKNOWN | 886 | 10/22/04 | 1,850.00 | Late Filed Claims to be Expunged |
| 6199312 MARCEAUX, BASIL 810 HYATTE ROAD SODDY DAIKY, TN 373794020 | UNKNOWN | 867 | 880 | 10/18/04 | - | Late Filed Claims to be Expunged |
| 6509746 PELLEGER, GENSSER D/B/A SATELLITE CONCEPTS C/O BROWN, SOWICKI & MITCHELL, L.L.P. JAMES L. MITCHELL 2626 COLE AVENUE DALLAS, TX 75204 | UNKNOWN | 878 | 890 | 10/25/04 | 360,927.00 | Late Filed Claims to be Expunged |
| 6509746 PELLEGER, GENSSER D/B/A SATELLITE CONCEPTS C/O BROWN, SOWICKI & MITCHELL, L.L.P. JAMES L. MITCHELL 2626 COLE AVENUE DALLAS, TX 75204 | UNKNOWN | 878 | 897 | 10/19/04 | 360,927.00 | Late Filed Claims to be Expunged |
| 6115784 PREFERRED SATELLITE DISH C/O BROWN, SOWICKI & MITCHELL, L.L.P. JAMES L. MITCHELL | UNKNOWN | UNKNOWN | 898 | 10/28/04 | 5,100.00 | Late Filed Claims to be Expunged |

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

**Late Filed Claims to be Expunged
Exhibit A - First Omnibus Objection**

| Creditor Name and Address | Debtor ID | Case Number (04-20) | Claim Number | Date Claim Filed | Claim Amount* | Basis for Objection |
|---|------------------------------------|-------------------------|--------------|------------------|---------------|----------------------------------|
| 2626 COLE AVENUE DALLAS, TX 75204 | | | | | | |
| 6115784 PREFERRED SATELLITE DISH C/O BROWN, SOWICKI & MITCHELL, L.L.P. JAMES L. MITCHELL 2626 COLE AVENUE DALLAS, TX 75204 | UNKNOWN | UNKNOWN | 898 | 10/28/04 | 4,925.00 | Late Filed Claims to be Expunged |
| 6248659 SATURN INSTALLS JOHN MARKHAM, GENERAL COUNSEL AKA SATURN SATELLITE SYSTEMS, INC. LOUISVILLE, KY 40299 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 893 | 10/15/04 | 153,720.92 | Late Filed Claims to be Expunged |
| 6113308 THE DISH DOCTOR DAVE PRUNIER P.O. BOX 10214 SWANZEY, NH 03446 | UNKNOWN | UNKNOWN | 872 | 10/14/04 | 399.00 | Late Filed Claims to be Expunged |
| | | | | | \$ | 901,388.91 |

- End of Late Filed Claims Exhibit -

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

EXHIBIT B

Amended Claims to Be Expunged Exhibit B - First Omnibus Objection

| Creditor Name and Address | Debtor ID | Remaining Claim | | | Amended Claim to Be Expunged | | | | | Basis for Objection |
|--|--|----------------------|--------------|------------|------------------------------|----------------------|--------------|------------------|---------------|---------------------|
| | | Case Number (04-20) | Claim Number | Date Filed | Claim Amount* | Case Number (04-20) | Claim Number | Date Claim Filed | Claim Amount* | |
| 6248326 AT&T CORP. C/O REGEN CAPITAL I NEIL HERSKOWITZ PO BOX 237210 ANSONIA STATION NEW YORK, NY 10023 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 294 | 10/06/04 | \$ 119,354.80 | 878 | 111 | 08/23/04 | \$ 119,354.80 | Amended Claim |
| 6065730 FOX BROADCASTING COMPANY C/O MARCUS, CLEGG & MISTRETTA, P.A. GEORGE J. MARCUS, ESQ. ONE HUNDRED MIDDLE ST EAST TOWER PORTLAND, ME 04101 | WTLH LICENSE CORP. | 877 | 900 | 10/28/04 | 20,737.87 | 877 | 610 | 10/11/04 | 20,737.87 | Amended Claim |
| 6256974 KANSAS CITY POWER & LIGHT SANDRA SECORIST P.O. BOX 418679 KANSAS CITY, MO 641419679 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 172 | 08/30/04 | 5,780.32 | 878 | 106 | 08/20/04 | 5,780.32 | Amended Claim |
| 6256974 KANSAS CITY POWER & LIGHT SANDRA SECORIST P.O. BOX 418679 KANSAS CITY, MO 641419679 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 173 | 08/30/04 | 170.00 | 878 | 105 | 08/20/04 | 170.00 | Amended Claim |
| 6256974 KANSAS CITY POWER & LIGHT SANDRA SECORIST P.O. BOX 418679 KANSAS CITY, MO 641419679 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 174 | 08/30/04 | 1,735.69 | 878 | 104 | 08/20/04 | 1,735.69 | Amended Claim |
| 6465854 RADISSON HOTEL BRANSON 120 SOUTH WILWOOD DRIVE BRANSON, MO 65616 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 780 | 10/07/04 | 3,142.46 | 878 | 779 | 10/07/04 | 3,142.46 | Amended Claim |
| 6276814 SHAMROCK COMMUNICATIONS, INC. C/O HAGGERTY, McDONNELL & O'BRIEN JOSEPH O. HAGGERTY, JR. 203 FRANKLIN AVENUE SCRANTON, PA 18503-1922 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 218 | 09/20/04 | 4,718.25 | 878 | 212 | 09/17/04 | 4,718.25 | Amended Claim |
| 6248667 SIGNS & DESIGNS JERRY JRE 260 N. 30TH STREET BATTLE CREEK, MI 49015 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 748 | 10/12/04 | 1,290.00 | 878 | 573 | 10/11/04 | 1,290.00 | Amended Claim |
| 6119518 WILMINGTON TRUST COMPANY C/O STROOCK & STROOCK & LAVAN LLP KRISTOPHER M. HANSEN, ESQ. BRETT LAWRENCE, ESQ. 180 MAIDEN LN NEW YORK, NY 10038-4982 | PEGASUS MEDIA & COMMUNICATIONS, INC. | 887 | 884 | 10/21/04 | 2,157,137.98 | 887 | 586 | 10/11/04 | 2,157,137.00 | Amended Claim |
| 6119518 WILMINGTON TRUST COMPANY | PEGASUS SATELLITE COMMUNICATIONS, INC. | 889 | 885 | 10/21/04 | 2,157,137.98 | 889 | 587 | 10/11/04 | 2,157,137.00 | Amended Claim |

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

**Amended Claims to Be Expunged
Exhibit B - First Omnibus Objection**

| Creditor Name and Address | Debtor ID | Retaining Claim | | | Amended Claim to Be Expunged | | | | Basis for Objection |
|---|-----------|-------------------------|-----------------|------------|------------------------------|-------------------------|-----------------|---------------------|---------------------|
| | | Case Number (04-20) | Claim Number | Date Filed | Claim Amount* | Case Number (04-20) | Claim Number | Date Claim Filed | Claim Amount* |
| C/O STROCK & STROCK & LAVAN LLP KRISTOPHER M. HANSEN, ESQ. BRETT LAWRENCE, ESQ. 180 MAIDEN LN NEW YORK, NY 10038-4982 | | | 10 | | \$ 4,471,203.39 | | 10 | | \$ 4,471,203.39 |

- End of Amended Claims Exhibit -

EXHIBIT C

**Duplicate Claims to Be Expunged
Exhibit C - First Omnibus Objection**

| Creditor Name and Address | Debtor ID | Surviving Claim | | | | Duplicate Claim to Be Expunged | | | |
|--|------------------------------------|-------------------------|-----------------|------------------------|------------------|--------------------------------|-----------------|---------------------|------------------|
| | | Case Number (04-20) | Claim Number | Claim Date Filed | Claim Amount* | Case Number (04-20) | Claim Number | Date Claim Filed | Claim Amount* |
| 6248378 AT&T CORP. C/O REGEN CAPITAL I NEIL HERKOWITZ PO BOX 237210 ANSONIA STATION NEW YORK, NY 10023 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 484 | 10/06/04 | \$ 119,354.80 | 878 | 111 | 08/23/04 | \$ 119,354.80 |
| 6465775 DORRAN, WILLIAM J. C/O COSTELL & CORNELIUS LAW CORPORATION MITCHELL RISHE 1299 OCEAN AVENUE SANTA MONICA, CA 90401 | DTS MANAGEMENT, LLC | 884 | 880 | 10/12/04 | 175,000.00 | 884 | 769 | 10/12/04 | 175,000.00 |
| 6465730 FOX BROADCASTING COMPANY C/O MARCUS, CLEGG & MISTRETTA, P.A. GEORGE J. MARCUS, ESQ. ONE HUNDRED MIDDLE ST. PORTLAND ME, 04101 (207) 828-8000 | WTLH LICENSE CORP. | 877 | 900 | 10/29/04 | 20,737.87 | 877 | 610 | 10/11/04 | 20,737.87 |
| 6256974 KANSAS CITY POWER & LIGHT SANDRA SIECCORIST P.O. BOX 418679 KANSAS CITY, MO 641419679 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 172 | 08/30/04 | 5,780.32 | 878 | 106 | 08/20/04 | 5,780.32 |
| 6256974 KANSAS CITY POWER & LIGHT SANDRA SIECCORIST P.O. BOX 418679 KANSAS CITY, MO 641419679 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 173 | 08/30/04 | 170.00 | 878 | 105 | 08/20/04 | 170.00 |
| 6256974 KANSAS CITY POWER & LIGHT SANDRA SIECCORIST P.O. BOX 418679 KANSAS CITY, MO 641419679 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 174 | 08/30/04 | 1,735.69 | 878 | 104 | 08/20/04 | 1,735.69 |
| 6509746 PELLEGER, GENSER C/O BROWN, SOWICKI & MITCHELL, L.L.P. JAMES L. MITCHELL 2626 COLE AVENUE DALLAS, TX 75204 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 890 | 10/25/04 | 360,927.00 | 878 | 897 | 10/19/04 | 360,927.00 |
| 6465854 RADISSON HOTEL BRANSON 120 SOUTH WILDWOOD DRIVE BRANSON, MO 65616 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 780 | 10/07/04 | 3,142.46 | 878 | 779 | 10/07/04 | 3,142.46 |
| 6276874 SHAMROCK COMMUNICATIONS, INC. C/O HAGGERTY, McDONNELL & O' BRIEN JOSEPH D. HAGGERTY, JR. | PEGASUS SATELLITE TELEVISION, INC. | 878 | 218 | 09/20/04 | 4,718.25 | 878 | 212 | 09/17/04 | 4,718.25 |

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

**Duplicate Claims to Be Expunged
Exhibit C - First Omnibus Objection**

| Surviving Claim | | | | | | Duplicate Claim to Be Expunged | | | | |
|---|--|-------------------------|-----------------|---------------------|------------------|--------------------------------|-----------------|---------------------|------------------|------------------------|
| Creditor Name and Address | Debtor ID | Case Number 104-20) | Claim Number | Claim Date Filed | Claim Amount* | Case Number 104-20) | Claim Number | Date Claim Filed | Claim Amount* | Basis for Objection |
| 203 FRANKLIN AVENUE SCRANTON , PA 18503-1972 | | 878 | 748 | 10/12/04 | 1,290.00 | 878 | 573 | 10/11/04 | 1,290.00 | Duplicate Claim |
| 6248667 SIGNS & DESIGNS JERRY URE 260 N. 30TH STREET BATTLE CREEK, MI 49015 | PEGASUS SATELLITE TELEVISION, INC. | | | | | | | | | |
| 6115341 SOUTHWEST WIRELESS SCOTT ESTEP DBA ZIA WIRELESS OF SANTA FE PO BOX 4344 PUEBLO, CO 81003 | UNKNOWN | UNKNOWN | 736 | 10/12/04 | 42,219.00 | UNKNOWN | 735 | 10/12/04 | 42,219.00 | Duplicate Claim |
| 6465542 TWENTIETH TELEVISION, INC., AGENT FOR TWENTIETH CENTURY FOX FILM CORPORATION C/O MARCUS, CLEGG & MISTRETTEA, P.A. GEORGE J. MARCUS, ESQ. ONE HUNDRED MIDDLE ST. PORTLAND, ME 4101 | PEGASUS BROADCAST TELEVISION, INC. | 867 | 608 | 10/11/04 | - | 867 | 604 | 10/11/04 | - | Duplicate Claim |
| | | | | | | 867 | 603 | 10/11/04 | - | Duplicate Claim |
| | | | | | | 867 | 599 | 10/11/04 | - | Duplicate Claim |
| | | | | | | 867 | 598 | 10/11/04 | - | Duplicate Claim |
| | | | | | | 867 | 594 | 10/11/04 | - | Duplicate Claim |
| | | | | | | 867 | 592 | 10/11/04 | - | Duplicate Claim |
| 6465542 TWENTIETH TELEVISION, INC., AGENT FOR TWENTIETH CENTURY FOX FILM CORPORATION C/O MARCUS, CLEGG & MISTRETTEA, P.A. GEORGE J. MARCUS, ESQ. ONE HUNDRED MIDDLE ST. PORTLAND, ME 4101 | WT LH LICENSE CORP. | 877 | 903 | 10/28/04 | - | 877 | 902 | 10/28/04 | - | Duplicate Claim |
| | | | | | | 877 | 901 | 10/28/04 | - | Duplicate Claim |
| | | | | | | 877 | 600 | 10/11/04 | - | Duplicate Claim |
| | | | | | | 877 | 597 | 10/11/04 | - | Duplicate Claim |
| | | | | | | 877 | 595 | 10/11/04 | - | Duplicate Claim |
| 6465542 TWENTIETH TELEVISION, INC., AGENT FOR TWENTIETH CENTURY FOX FILM CORPORATION C/O MARCUS, CLEGG & MISTRETTEA, P.A. GEORGE J. MARCUS, ESQ. ONE HUNDRED MIDDLE ST. PORTLAND, ME 4101 | WT LH LICENSE CORP. | 877 | 904 | 10/28/04 | 1,734.00 | 877 | 596 | 10/11/04 | 1,734.00 | Duplicate Claim |
| 6119918 WILMINGTON TRUST COMPANY C/O STROOCK & STROOCK & LAVAN LLP KRISTOPHER M. HANSEN, ESQ. BRETT LAWRENCE, ESQ 180 MAIDEN LN NEW YORK, NY 10038-4982 | PEGASUS SATELLITE COMMUNICATIONS, INC. | 889 | 885 | 10/21/04 | 2,157,137.98 | 889 | 587 | 10/11/04 | 2,157,137.00 | Duplicate Claim |
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- End of Duplicate Claims Exhibit -

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

EXHIBIT D

PEGASUS SATELLITE TELEVISION, INC., et al.
Consolidated Case No. 04-20878

Insufficient Documentation Claims to be Expunged
Exhibit D - First Omnibus Objection

| Creditor Name and Address | Debtor ID | Case Number (04-20) | Claim Number | Date Claim Filed | Claim Amount * | Basis for Objection |
|---|------------------------------------|-------------------------|--------------|---------------------|-------------------|----------------------------|
| 6199316 ADVO, INC. CYNTHIA ROSE, CLIENT FIN. SERVICES SUPER ONE TARGETING CENTRE WINDSOR, CT 06095 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 66 | 07/20/04 | \$ 2,945.11 | Insufficient Documentation |
| 6116969 BASIC YOUR BEST BUY, INC. STEVE SUTTON 3650 MILLHAVEN RD. MONROE, LA 71203 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 504 | 10/08/04 | 38,970.00 | Insufficient Documentation |
| 6163133 BELLSOUTH TELECOMMUNICATIONS JACKIE BLAKE REGIONAL BANKRUPTCY CENTER 29 EFI-301 W. BAY STREET JACKSONVILLE, FL 32202 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 32 | 06/29/04 | 5,338.17 | Insufficient Documentation |
| 6465722 CITY WIDE WINDOW WASHING CO., INC. VANESSA LOWEN, ASST. CONTROLLER 8454 NIEMAN RD. LENEXA, KS 66214 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 572 | 10/11/04 | 960.00 | Insufficient Documentation |
| 6116222 HILL CRAFT ELECTRONICS LLC DAVE HILL 1831 S. CEDAR IMLAY CITY, MI 48444 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 739 | 10/12/04 | 735.50 | Insufficient Documentation |
| 6116222 HILL CRAFT ELECTRONICS LLC DAVE HILL 1831 S. CEDAR IMLAY CITY, MI 48444 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 739 | 10/12/04 | 425.00 | Insufficient Documentation |
| 6118217 INSTALLS INC. GERALD L. KOHN 410 RAND BUILDING 14 LAFAYETTE SQUARE BUFFALO, NY 14203 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 500 | 10/07/04 | 74,191.00 | Insufficient Documentation |
| 6118217 INSTALLS INC. GERALD L. KOHN | PEGASUS SATELLITE TELEVISION, INC. | 878 | 506 | 10/08/04 | 24,086.00 | Insufficient Documentation |

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

PEGASUS SATELLITE TELEVISION, INC., et al.
Consolidated Case No. 04-20878

Insufficient Documentation Claims to be Expunged
Exhibit D - First Omnibus Objection

| Creditor Name and Address | Debtor ID | Case Number (04-20) | Claim Number | Date Claim Filed | Claim Amount* | Basis for Objection |
|---|------------------------------------|-------------------------|--------------|---------------------|------------------|----------------------------|
| 410 RAND BUILDING 14 LAFAYETTE SQUARE BUFFALO, NY 14203 | | | | | | |
| 6117931 NEWS PUBLISHING CO., INC. PATRICIA CORBIN P.O. BOX 1633 ROME, GA 301621633 | PEGASUS BROADCAST TELEVISION, INC. | 867 | 239 | 09/20/04 | 612.53 | Insufficient Documentation |
| 6115679 PROFESSIONAL SATELLITE C/O FARMER & CASE JOHN T. FARMER, ESQ. 402 WEST BROADWAY SUITE 1100 SAN DIEGO, CA 92101-8542 | UNKNOWN | UNKNOWN | 579 | 10/11/04 | 1,029,280.00 | Insufficient Documentation |
| 6248659 SATURN INSTALLS JOHN MARKHAM, GENERAL COUNSEL AKA SATURN SATELLITE SYSTEMS, INC. 10900 PLANTSIDE DRIVE, #E LOUISVILLE, KY 40299 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 893 | 10/15/04 | 153,720.92 | Insufficient Documentation |
| 6276814 SHAMROCK COMMUNICATIONS, INC. C/O HAGGERTY, MCDONNELL & O' BRIEN JOSEPH O. HAGGERTY, JR. 203 FRANKLIN AVENUE SCRANTON, PA 18503-1922 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 212 | 09/17/04 | 4,718.25 | Insufficient Documentation |
| 6276814 SHAMROCK COMMUNICATIONS, INC. C/O HAGGERTY, MCDONNELL & O' BRIEN JOSEPH O. HAGGERTY, JR. 203 FRANKLIN AVENUE SCRANTON, PA 18503-1922 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 218 | 09/20/04 | 4,718.25 | Insufficient Documentation |
| 6115341 SOUTHWEST WIRELESS (2) TAOS SCOTT EESTEP P.O. BOX 4344 PUEBLO, CO 810030344 | UNKNOWN | UNKNOWN | 735 | 10/12/04 | 42,219.00 | Insufficient Documentation |
| 6115340 SOUTHWEST WIRELESS | UNKNOWN | UNKNOWN | 736 | 10/12/04 | 42,219.00 | Insufficient Documentation |

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

**Insufficient Documentation Claims to be Expunged
Exhibit D - First Omnibus Objection**

| Creditor Name and Address | Debtor ID | Case Number (04-20) | Claim Number | Date Claim Filed | Claim Amount* | Basis for Objection |
|--|------------------------------------|-------------------------|--------------|---------------------|------------------|----------------------------|
| SCOTT ESTEP PO BOX 4344 PUEBLO, CO 81003 | | | | | | |
| 6114102 WARNER BROS INC WAYNE M. SMITH AKA WARNER BROS. ENTERTAINMENT INC. 4000 WARNER BLVD. BLDG. 156, RM. 5158 BURBANK, CA 91522 | PECASUS BROADCAST TELEVISION, INC. | 867 | 577 | 10/11/04 | 3,344.00 | Insufficient Documentation |
| 6463592 WEBCLOCK CONCEPTS, INC. C/O PHILLIPS, EISINGER & BROWN, P.A. JEFFREY S. BERLOWITZ, ESQ. 400 HOLLYWOOD BLVD SUITE 265-S HOLLYWOOD, FL 33021 | PECASUS SATELLITE TELEVISION, INC. | 878 | 496 | 10/07/04 | 90,000.00 | Insufficient Documentation |
| | | | 17 | \$ 1,518,482.73 | | |

- End of Insufficient Documentation Claims Exhibit -

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

EXHIBIT E

Disputed Amount Claims to be Reduced and Allowed
Exhibit E - First Omnibus Objection

| Creditor Name and Address | Debtor ID | Case Number (04-20) | Claim Number | Claim Amount* | Claim Priority Status | Modified Claim Amount* | Modified Priority Claim Status | Basis for Objection |
|--|------------------------------------|-------------------------|--------------|---------------|-----------------------|------------------------|--------------------------------|---|
| 6116969 BASIC YOUR BEST BUY, INC. STEVE SUTTON 3650 MILLHAVEN RD. MONROE, LA 71203 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 504 | 38,970.00 | Unsecured | \$ 1,495.00 | Unsecured | The Debtor's books and records reflect the Modified Claim Amount. |
| 6163076 BOISE CASCADE OFFICE PRODUCTS MICHAEL PAUL 150 E. PIERCE RD. ITASCA, IL 60143 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 12 | 7,346.41 | Unsecured | 7,188.48 | Unsecured | The Debtor's books and records reflect the Modified Claim Amount. |
| 6248338 DSI DISTRIBUTING, INC. 11101 AURORA AVENUE DES MOINES, IA 50322 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 275 | 83,858.00 | Unsecured | 17,760.00 | Unsecured | The Debtor's books and records reflect the Modified Claim Amount. |
| 6274867 FEDERAL EXPRESS CORPORATION WILLIAM B. SELIGSTEIN, SENIOR ACCT. REP. REVENUE RECOVERY/BANKRUPTCY 2005 CORPORATE AVE. 2ND FLOOR MEMPHIS, TN 38132 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 188 | 50,862.08 | Unsecured | 48,379.27 | Unsecured | The Debtor's books and records reflect the Modified Claim Amount. |
| 6465730 FOX BROADCASTING COMPANY C/O MARCUS, CLEGG & MISTRETTA, P.A. GEORGE J. MARCUS, ESQ. ONE HUNDRED MIDDLE ST EAST TOWER PORTLAND, ME 04101 | PEGASUS BROADCAST TELEVISION, INC. | 867 | 608 | 20,737.87 | Unsecured | 15,685.54 | Unsecured | The Debtor's books and records reflect the Modified Claim Amount. |
| 6248247 FOX NEWS NETWORK L.L.C. CHRISTOPHER SILVESTRI, SENIOR COUNSEL 1211 AVENUE OF THE AMERICAS NEW YORK, NY 10036 | PEGASUS BROADCAST TELEVISION, INC. | 867 | 293 | 18,618.00 | Unsecured | 598.00 | Unsecured | The Debtor's books and records reflect the Modified Claim Amount. |
| 6118217 INSTALLS INC. GERALD L. KOHN 410 RAND BUILDING 14 LAFAYETTE SQUARE BUFFALO, NY 14203 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 500 | 74,191.00 | Unsecured | 25,981.00 | Unsecured | The Debtor's books and records reflect the Modified Claim Amount. |
| 6465167 KING WORLD PRODUCTIONS, INC. HELEN D'ANTONA C/O VIACOM 1515 BROADWAY-35TH FLOOR | PEGASUS BROADCAST TELEVISION, INC. | 867 | 508 | 73,489.00 | Unsecured | 11,156.06 | Unsecured | The Debtor's books and records reflect the Modified Claim Amount. |

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

**Disputed Amount Claims to be Reduced and Allowed
Exhibit E - First Omnibus Objection**

| Creditor Name and Address | Debtor ID | Case Number (04-20) | Claim Number | Claim Amount* | Claim Priority Status | Modified Claim Amount* | Modified Priority Claim Status | Basis for Objection |
|---|-----------|-------------------------|-----------------|---------------|--------------------------|---------------------------|--------------------------------------|---|
| 6248659 NEW YORK, NY 10036 | | 878 | 893 | 153,720.92 | Unsecured | 63,497.60 | Unsecured | The Debtor's books and records reflect the Modified Claim Amount. |
| SATURN INSTALLS JOHN MARKHAM, GENERAL COUNSEL AKA SATURN SATELLITE SYSTEMS, INC. 10900 PLANTSIDE DRIVE, #E LOUISVILLE, KY 40299 | | | | | | | | |
| 6248517 SPRINT COMMUNICATIONS COMPANY LP JOSEPH M. STUBLER, BANKRUPTCY ANALYST M/S: KSOPHT0101-Z2900 6391 SPRINT PARKWAY OVERLAND PARK, KS 662512900 | | 878 | 92 | 91,297.85 | Unsecured | 87,003.95 | Unsecured | The Debtor's books and records reflect the Modified Claim Amount. |
| | | | | 10 | \$ | 613,081.13 | \$ | 278,724.90 |

- End of Disputed Amount Exhibit -

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

EXHIBIT F

**No Liability Claims to be Expunged
Exhibit F - First Omnibus Objection**

| Creditor Name and Address | Debtor ID | Case Number (04-20) | Claim Number | Date Claim Filed | Claim Amount* | Claim Priority Status | Basis for Objection |
|---|------------------------------------|-------------------------|-----------------|------------------|---------------|--------------------------|--|
| 6199316 ADV. INC. CYNTHIA ROSE, CLIENT FIN. SERVICES SUPER ONE TARGETING CENTRE WINDSOR, CT 6095 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 66 | 07/20/04 | \$ 2,945.11 | Unsecured | Per the Debtor's books and records, there is no liability associated with this claimant. |
| 6199288 ATMOS ENERGY/CO'S DIVISION MARGARET BARRERA, CREDIT & COLL. A DIVISION OF ATMOS ENERGY CORP. ATTN: BANKRUPTCY GROUP P. O. BOX 15488 AMARILLO, TX 79105-4888 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 51 | 07/02/04 | 81.66 | Unsecured | Per the Debtor's books and records, there is no liability associated with this claimant. |
| 6163133 BELLSOUTH TELECOMMUNICATIONS JACKIE BLAKE REGIONAL BANKRUPTCY CENTER 29 ERI-301 W. BAY STREET JACKSONVILLE, FL 32202 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 32 | 06/29/04 | 5,338.17 | Unsecured | Per the Debtor's books and records, there is no liability associated with this claimant. |
| 6277646 BREWER BROADCASTING JAMES L. BREWER, II D/B/A WJTT, WALY 1305 CARTER STREET CHATTANOOGA, TN 37402 | PEGASUS BROADCAST TELEVISION, INC. | 867 | 256 | 09/23/04 | 5,436.60 | Unsecured | Per the Debtor's books and records, there is no liability associated with this claimant. |
| 6248286 BUENA VISTA TELEVISION SUSIE SMITH 500 SOUTH BUENA VISTA STREET BURBANK, CA 91521 | PEGASUS BROADCAST TELEVISION, INC. | 867 | 738 | 10/12/04 | 5,200.00 | Unsecured | Per the Debtor's books and records, there is no liability associated with this claimant. |
| 6114761 COMMUNITY COFFEE CO INC DENISE MCDONNER P.O. BOX 60141 NEW ORLEANS, LA 701600141 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 303 | 10/01/04 | 226.99 | Unsecured | Per the Debtor's books and records, there is no liability associated with this claimant. |
| 6471561 DISCOVER FINANCIAL SERVICES, INC. LISA MYERS P.O. BOX 3012 NEW ALBANY, OH 43054 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 870 | 10/12/04 | 6,670.17 | Unsecured | Per the Debtor's books and records, there is no liability associated with this claimant. |
| 6116222 HILL CRAFT ELECTRONICS LLC DAVE HILL 1831 S. CEDAR IMLAY CITY, MI 48444 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 739 | 10/12/04 | 735.50 | Unsecured | Per the Debtor's books and records, there is no liability associated with this claimant. |
| 6116222 HILL CRAFT ELECTRONICS LLC DAVE HILL | PEGASUS SATELLITE TELEVISION, INC. | 878 | 739 | 10/12/04 | 425.00 | Priority | Per the Debtor's books and records, there is no liability associated with this claimant. |

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

**No Liability Claims to be Expunged
Exhibit F - First Omnibus Objection**

| Creditor Name and Address | Debtor ID | Case Number (04-20-) | Claim Number | Date Claim Filed | Claim Amount* | Claim Priority Status | Basis for Objection |
|--|------------------------------------|--------------------------|-----------------|------------------|---------------|--------------------------|--|
| 1831 S. CEDAR INLAY CITY, MI 48444 | | | | | | | |
| 6118217 INSTALLS INC. GERALD L. KOHN 410 RAND BUILDING 14 LAFAYETTE SQUARE BUFFALO, NY 14203 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 506 | 10/09/04 | 24,086.00 | Administrative | Per the Debtor's books and records, there is no liability associated with this claimant. |
| 6256974 KANSAS CITY POWER & LIGHT SANDRA SIEGCRIST P.O. BOX 418679 KANSAS CITY, MO 641419679 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 104 | 08/20/04 | 1,735.69 | Unsecured | Per the Debtor's books and records, there is no liability associated with this claimant. |
| 6256974 KANSAS CITY POWER & LIGHT SANDRA SIEGCRIST P.O. BOX 418679 KANSAS CITY, MO 641419679 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 105 | 08/20/04 | 170.00 | Unsecured | Per the Debtor's books and records, there is no liability associated with this claimant. |
| 6256974 KANSAS CITY POWER & LIGHT SANDRA SIEGCRIST P.O. BOX 418679 KANSAS CITY, MO 641419679 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 106 | 08/20/04 | 5,780.32 | Unsecured | Per the Debtor's books and records, there is no liability associated with this claimant. |
| 6256974 KANSAS CITY POWER & LIGHT SANDRA SIEGCRIST P.O. BOX 418679 KANSAS CITY, MO 641419679 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 172 | 08/30/04 | 5,780.32 | Unsecured | Per the Debtor's books and records, there is no liability associated with this claimant. |
| 6256974 KANSAS CITY POWER & LIGHT SANDRA SIEGCRIST P.O. BOX 418679 KANSAS CITY, MO 641419679 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 173 | 08/30/04 | 170.00 | Unsecured | Per the Debtor's books and records, there is no liability associated with this claimant. |
| 6256974 KANSAS CITY POWER & LIGHT SANDRA SIEGCRIST P.O. BOX 418679 KANSAS CITY, MO 641419679 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 174 | 08/30/04 | 1,735.69 | Unsecured | Per the Debtor's books and records, there is no liability associated with this claimant. |
| 6113973 NUCENTRIX BROADBAND NETWORKS INC. J. CURTIS HENDERSON 17440 DALLAS PKWY STE 230 DALLAS, TX 752877308 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 575 | 10/11/04 | 64,687.00 | Unsecured | Per the Debtor's books and records, there is no liability associated with this claimant. |
| 6115662 PRIME TV LLC C/O RECAN M. HORNNEY | UNKNOWN | UNKNOWN | 114 | 08/30/04 | 2,796,867.00 | Unsecured | Per the Debtor's books and records, there is no liability associated with this claimant. |

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

**No Liability Claims to be Expunged
Exhibit F - First Omnibus Objection**

| Creditor Name and Address | Debtor ID | Case Number (04-20) | Claim Number | Date Claim Filed | Claim Amount* | Claim Priority Status | Basis for Objection |
|---|------------------------------------|-------------------------|-----------------|------------------|---------------|--------------------------|--|
| BRANN & ISAACSON 184 MAIN STREET PO BOX 3070 LEWISTON, ME 04243-3070 | | | | | | | |
| 6248483 PRYOR SALES INC. C/O RIVERSIDE CLAIMS NEIL HERSKOWITZ P.O. BOX 626 PLANETARIUM STATION NEW YORK, NY 10024 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 75 | 08/16/04 | 146,893.00 | Unsecured | Per the Debtor's books and records, there is no liability associated with this claimant. |
| 6276814 SHAMROCK COMMUNICATIONS, INC. C/O HAGGERTY, McDONNELL & O'BRIEN JOSEPH O. HAGGERTY, JR. 203 FRANKLIN AVENUE SCRANTON, PA 18503-1922 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 212 | 09/17/04 | 4,718.25 | Unsecured | Per the Debtor's books and records, there is no liability associated with this claimant. |
| 6276814 SHAMROCK COMMUNICATIONS, INC. C/O HAGGERTY, McDONNELL & O'BRIEN JOSEPH O. HAGGERTY, JR. 203 FRANKLIN AVENUE SCRANTON, PA 18503-1922 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 218 | 09/20/04 | 4,718.25 | Unsecured | Per the Debtor's books and records, there is no liability associated with this claimant. |
| 6463592 WEBCLICK CONCEPTS, INC. C/O PHILLIPS, ESINGER & BROWN, P.A. JEFFREY S. BERLOWITZ, ESQ. 400 HOLLYWOOD BLVD SUITE 265-S HOLLYWOOD, FL 33021 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 496 | 10/07/04 | 90,000.00 | Unsecured | Per the Debtor's books and records, there is no liability associated with this claimant. |
| | | | | | \$ | 3,174,400.72 | |

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- End of No Liability Claims Exhibit -

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

EXHIBIT G

Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees

Multi-Debtor Claims to Be Expunged
Exhibit C - First Omnibus Objection

Continuing Claim

Multi-Debtor Claim to Be Expunged

| Creditor Name and Address | Debtor ID | Case Number (04-20) | Claim Number | Claim Date Filed | Claim Amount* | Debtor ID | Case Number (04-20) | Claim Number | Date Claim Filed | Claim Amount* | Basis for Objection |
|---|------------------------------------|-------------------------|-----------------|---------------------|---------------|---|-------------------------|-----------------|---------------------|---------------|---------------------|
| 6465730 FOX BROADCASTING COMPANY C/O MARCUS CLEGG & MISTRETTA, P.A. GEORGE J. MARCUS, ESQ. ONE HUNDRED MIDDLE ST. EAST TOWER PORTLAND, ME 04101 | PEGASUS BROADCAST TELEVISION, INC. | 887 | 628 | 10/11/04 | 20,737.87 | PRIMEWATCH, INC. | 880 | 772 | 10/12/04 | 175,000.00 | Multi-Debtor claim. |
| | | | | | | PST HOLDINGS, INC. | 882 | 888 | 10/12/04 | 175,000.00 | Multi-Debtor claim. |
| | | | | | | SOUTH PLAINS DBS, LP | 885 | 770 | 10/12/04 | 175,000.00 | Multi-Debtor claim. |
| | | | | | | TELECAST OF FLORIDA, INC. | 886 | 889 | 10/12/04 | 175,000.00 | Multi-Debtor claim. |
| | | | | | | WDSI LICENSE CORP. | 887 | 887 | 10/12/04 | 175,000.00 | Multi-Debtor claim. |
| | | | | | | WOLF, INC. | 888 | 888 | 10/12/04 | 175,000.00 | Multi-Debtor claim. |
| | | | | | | WOLF, INC. | 889 | 889 | 10/12/04 | 175,000.00 | Multi-Debtor claim. |
| | | | | | | WOLF, INC. | 890 | 890 | 10/12/04 | 175,000.00 | Multi-Debtor claim. |
| | | | | | | WOLF, INC. | 891 | 891 | 10/12/04 | 175,000.00 | Multi-Debtor claim. |
| | | | | | | WOLF, INC. | 892 | 892 | 10/12/04 | 175,000.00 | Multi-Debtor claim. |
| | | | | | | WOLF, INC. | 893 | 893 | 10/12/04 | 175,000.00 | Multi-Debtor claim. |
| | | | | | | WOLF, INC. | 894 | 894 | 10/12/04 | 175,000.00 | Multi-Debtor claim. |
| 6465731 GATELINK CORP C/O REGAN M. HORNBEY BRANN & KALCSON 184 MAIN STREET PO BOX 3070 LEWISTON, ME 04243-3070 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 628 | 10/11/04 | 3,020,535.00 | ANGUS SUPPORT SERVICES COMPANY | 879 | 638 | 10/11/04 | 3,020,535.00 | Multi-Debtor claim. |
| | | | | | | B.T. SATELLITE, INC. | 880 | 637 | 10/11/04 | 3,020,535.00 | Multi-Debtor claim. |
| | | | | | | CARR RURAL TV, INC. | 881 | 636 | 10/11/04 | 3,020,535.00 | Multi-Debtor claim. |
| | | | | | | DIGITAL TELEVISION SERVICES OF INDIANA, LLC | 882 | 635 | 10/11/04 | 3,020,535.00 | Multi-Debtor claim. |
| | | | | | | DTS MANAGEMENT, LLC | 883 | 634 | 10/11/04 | 3,020,535.00 | Multi-Debtor claim. |
| | | | | | | GOLDEN SKY DBS, INC. | 884 | 633 | 10/11/04 | 3,020,535.00 | Multi-Debtor claim. |
| | | | | | | GOLDEN SKY HOLDINGS, INC. | 885 | 632 | 10/11/04 | 3,020,535.00 | Multi-Debtor claim. |
| | | | | | | GOLDEN SKY SYSTEMS, INC. | 886 | 631 | 10/11/04 | 3,020,535.00 | Multi-Debtor claim. |
| | | | | | | HENRY COUNTY MRTV, INC. | 887 | 630 | 10/11/04 | 3,020,535.00 | Multi-Debtor claim. |
| | | | | | | PEGASUS BROADCAST ASSOCIATES, L.P. | 888 | 629 | 10/11/04 | 3,020,535.00 | Multi-Debtor claim. |
| | | | | | | PEGASUS BROADCAST TOWERS, INC. | 889 | 615 | 10/11/04 | 3,020,535.00 | Multi-Debtor claim. |
| | | | | | | PEGASUS MEDIA & COMMUNICATIONS, INC. | 890 | 625 | 10/11/04 | 3,020,535.00 | Multi-Debtor claim. |
| 6465732 KING WORLD PRODUCTIONS, INC. HELEN D'ANTONA C/O VACOM 1515 BROADWAY-35TH FLOOR NEW YORK, NY 10036 | PEGASUS BROADCAST TELEVISION, INC. | 867 | 508 | 10/08/04 | 73,489.00 | PORTLAND BROADCASTING | 889 | 624 | 10/11/04 | 3,020,535.00 | Multi-Debtor claim. |
| | | | | | | PRIMEWATCH, INC. | 890 | 623 | 10/11/04 | 3,020,535.00 | Multi-Debtor claim. |
| | | | | | | SOUTH PLAINS DBS, LP | 891 | 622 | 10/11/04 | 3,020,535.00 | Multi-Debtor claim. |
| | | | | | | TELECAST OF FLORIDA, INC. | 892 | 621 | 10/11/04 | 3,020,535.00 | Multi-Debtor claim. |
| | | | | | | WOLF, INC. | 893 | 620 | 10/11/04 | 3,020,535.00 | Multi-Debtor claim. |
| | | | | | | WOLF, INC. | 894 | 619 | 10/11/04 | 3,020,535.00 | Multi-Debtor claim. |
| | | | | | | WOLF, INC. | 895 | 618 | 10/11/04 | 3,020,535.00 | Multi-Debtor claim. |
| | | | | | | WOLF, INC. | 896 | 617 | 10/11/04 | 3,020,535.00 | Multi-Debtor claim. |
| | | | | | | WOLF, INC. | 897 | 616 | 10/11/04 | 3,020,535.00 | Multi-Debtor claim. |
| | | | | | | WOLF, INC. | 898 | 615 | 10/11/04 | 3,020,535.00 | Multi-Debtor claim. |
| | | | | | | WOLF, INC. | 899 | 614 | 10/11/04 | 3,020,535.00 | Multi-Debtor claim. |
| | | | | | | WOLF, INC. | 900 | 613 | 10/11/04 | 3,020,535.00 | Multi-Debtor claim. |
| 6465733 MADELEINE, L.L.C., AS ADMINISTRATIVE C/O PAUL WEISS, REXFORD, WHARTON & GARRESON ANDREW N. ROSENBERG 1285 AVENUE OF THE AMERICAS | PEGASUS SATELLITE TELEVISION, INC. | 878 | 525 | 10/11/04 | 18,000,000.00 | PEGASUS SATELLITE TELEVISION, INC. | 878 | 509 | 10/08/04 | 73,489.00 | Multi-Debtor claim. |
| | | | | | | B.T. SATELLITE, INC. | 879 | 510 | 10/08/04 | 73,489.00 | Multi-Debtor claim. |
| | | | | | | BRIDE COMMUNICATIONS, INC. | 880 | 511 | 10/08/04 | 73,489.00 | Multi-Debtor claim. |
| | | | | | | CARR RURAL TV, INC. | 881 | 526 | 10/11/04 | 18,000,000.00 | Multi-Debtor claim. |
| | | | | | | DIGITAL TELEVISION SERVICES OF INDIANA, LLC | 882 | 525 | 10/11/04 | 18,000,000.00 | Multi-Debtor claim. |
| | | | | | | DTS MANAGEMENT, LLC | 883 | 524 | 10/11/04 | 18,000,000.00 | Multi-Debtor claim. |
| | | | | | | GOLDEN SKY DBS, INC. | 884 | 523 | 10/11/04 | 18,000,000.00 | Multi-Debtor claim. |
| | | | | | | MADELEINE, L.L.C., AS ADMINISTRATIVE | 885 | 522 | 10/11/04 | 18,000,000.00 | Multi-Debtor claim. |
| | | | | | | C/O PAUL WEISS, REXFORD, WHARTON & GARRESON | 886 | 521 | 10/11/04 | 18,000,000.00 | Multi-Debtor claim. |
| | | | | | | ANDREW N. ROSENBERG | 887 | 520 | 10/11/04 | 18,000,000.00 | Multi-Debtor claim. |
| | | | | | | 1285 AVENUE OF THE AMERICAS | 888 | 519 | 10/11/04 | 18,000,000.00 | Multi-Debtor claim. |
| | | | | | | | 889 | 518 | 10/11/04 | 18,000,000.00 | Multi-Debtor claim. |

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

Multi-Debtor Claims to Be Expunged
Exhibit C - First Omnibus Objection

Continuing Claim

Multi-Debtor Claim to Be Expunged

| Creditor Name and Address | Debtor ID | Case Number (04-20) | Claim Number | Claim Date Filed | Claim Amount* | Debtor ID | Case Number (04-20) | Claim Number | Date Claim Filed | Claim Amount* | Basis for Objection |
|--|--|-------------------------|-----------------|---------------------|----------------|--|-------------------------|-----------------|---------------------|----------------|---------------------|
| 6198203 WACHOVA BANK, N.A., AS TRUSTEE C/O SMITH, GAMBRELL & RUSSELL LLP JOHN T. VIAN, ESQ. SUITE 3100, PROMENADE II 1230 PEACHTREE ST, NE ATLANTA, GA 30309 | PEGASUS SATELLITE COMMUNICATIONS, INC. | 889 | 304 | 10/01/04 | 125,969,715.63 | GOLDEN SKY HOLDINGS, INC. | 888 | 524 | 10/11/04 | 18,000,000.00 | Multi-Debtor claim. |
| | | | | | | GOLDEN SKY SYSTEMS, INC. | 882 | 539 | 10/11/04 | 18,000,000.00 | Multi-Debtor claim. |
| | | | | | | HENRY COUNTY MTRTY, INC. | 885 | 544 | 10/11/04 | 18,000,000.00 | Multi-Debtor claim. |
| | | | | | | HMM, INC. | 884 | 551 | 10/11/04 | 18,000,000.00 | Multi-Debtor claim. |
| | | | | | | PEGASUS BROADCAST ASSOCIATES, L.P. | 871 | 546 | 10/11/04 | 18,000,000.00 | Multi-Debtor claim. |
| | | | | | | PEGASUS BROADCAST TOWERS, INC. | 877 | 548 | 10/11/04 | 18,000,000.00 | Multi-Debtor claim. |
| | | | | | | PEGASUS BROADCAST TOWERS, INC. | 872 | 550 | 10/11/04 | 18,000,000.00 | Multi-Debtor claim. |
| | | | | | | PEGASUS SATELLITE COMMUNICATIONS, INC. | 879 | 523 | 10/11/04 | 18,000,000.00 | Multi-Debtor claim. |
| | | | | | | PORTLAND BROADCASTING | 881 | 521 | 10/11/04 | 18,000,000.00 | Multi-Debtor claim. |
| | | | | | | PRIMEWATCH, INC. | 880 | 528 | 10/11/04 | 18,000,000.00 | Multi-Debtor claim. |
| | | | | | | PST HOLDINGS, INC. | 892 | 516 | 10/11/04 | 18,000,000.00 | Multi-Debtor claim. |
| | | | | | | SOUTH PLAINS DBS, LP | 883 | 520 | 10/11/04 | 18,000,000.00 | Multi-Debtor claim. |
| | | | | | | TELECAST OF FLORIDA, INC. | 873 | 526 | 10/11/04 | 18,000,000.00 | Multi-Debtor claim. |
| | | | | | | WDSI LICENSE CORP. | 874 | 529 | 10/11/04 | 18,000,000.00 | Multi-Debtor claim. |
| | | | | | | WFLX, INC. | 875 | 542 | 10/11/04 | 18,000,000.00 | Multi-Debtor claim. |
| | | | | | | WOLF LICENSE CORP. | 876 | 541 | 10/11/04 | 18,000,000.00 | Multi-Debtor claim. |
| | | | | | | WTLH LICENSE CORP. | 877 | 540 | 10/11/04 | 18,000,000.00 | Multi-Debtor claim. |
| | | | | | | ARGOS SUPPORT SERVICES COMPANY | 879 | 347 | 10/01/04 | 125,969,715.63 | Multi-Debtor claim. |
| | | | | | | B.T. SATELLITE, INC. | 865 | 336 | 10/01/04 | 125,969,715.63 | Multi-Debtor claim. |
| | | | | | | BRIDE COMMUNICATIONS, INC. | 868 | 339 | 10/01/04 | 125,969,715.63 | Multi-Debtor claim. |
| | | | | | | CARR RURAL TV, INC. | 880 | 348 | 10/01/04 | 125,969,715.63 | Multi-Debtor claim. |
| 6199203 WACHOVA BANK, N.A., AS TRUSTEE C/O SMITH, GAMBRELL & RUSSELL LLP JOHN T. VIAN, ESQ. SUITE 3100, PROMENADE II 1230 PEACHTREE ST, NE ATLANTA, GA 30309 | PEGASUS SATELLITE COMMUNICATIONS, INC. | 889 | 305 | 10/01/04 | 108,048,317.35 | DIGITAL TELEVISION SERVICES OF INDIANA, LOC | 881 | 349 | 10/01/04 | 125,969,715.63 | Multi-Debtor claim. |
| | | | | | | DTS MANAGEMENT, LLC | 883 | 350 | 10/01/04 | 125,969,715.63 | Multi-Debtor claim. |
| | | | | | | DTS MANAGEMENT, LLC | 884 | 351 | 10/01/04 | 125,969,715.63 | Multi-Debtor claim. |
| | | | | | | GOLDEN SKY DBS, INC. | 886 | 352 | 10/01/04 | 125,969,715.63 | Multi-Debtor claim. |
| | | | | | | GOLDEN SKY HOLDINGS, INC. | 888 | 353 | 10/01/04 | 125,969,715.63 | Multi-Debtor claim. |
| | | | | | | GOLDEN SKY SYSTEMS, INC. | 882 | 354 | 10/01/04 | 125,969,715.63 | Multi-Debtor claim. |
| | | | | | | HENRY COUNTY MTRTY, INC. | 885 | 355 | 10/01/04 | 125,969,715.63 | Multi-Debtor claim. |
| | | | | | | HMM, INC. | 864 | 335 | 10/01/04 | 125,969,715.63 | Multi-Debtor claim. |
| | | | | | | PEGASUS BROADCAST ASSOCIATES, L.P. | 871 | 340 | 10/01/04 | 125,969,715.63 | Multi-Debtor claim. |
| | | | | | | PEGASUS BROADCAST TOWERS, INC. | 877 | 338 | 10/01/04 | 125,969,715.63 | Multi-Debtor claim. |
| | | | | | | PEGASUS BROADCAST TOWERS, INC. | 872 | 341 | 10/01/04 | 125,969,715.63 | Multi-Debtor claim. |
| | | | | | | PEGASUS MEDIA & COMMUNICATIONS, INC. | 897 | 336 | 10/01/04 | 125,969,715.63 | Multi-Debtor claim. |
| | | | | | | PEGASUS SATELLITE TELEVISION OF ILLINOIS, INC. | 891 | 338 | 10/01/04 | 125,969,715.63 | Multi-Debtor claim. |
| | | | | | | PORTLAND BROADCASTING | 866 | 337 | 10/01/04 | 125,969,715.63 | Multi-Debtor claim. |
| | | | | | | PRIMEWATCH, INC. | 880 | 339 | 10/01/04 | 125,969,715.63 | Multi-Debtor claim. |
| | | | | | | PST HOLDINGS, INC. | 892 | 361 | 10/01/04 | 125,969,715.63 | Multi-Debtor claim. |
| | | | | | | SOUTH PLAINS DBS, LP | 893 | 360 | 10/01/04 | 125,969,715.63 | Multi-Debtor claim. |
| | | | | | | TELECAST OF FLORIDA, INC. | 873 | 342 | 10/01/04 | 125,969,715.63 | Multi-Debtor claim. |
| | | | | | | WDSI LICENSE CORP. | 874 | 343 | 10/01/04 | 125,969,715.63 | Multi-Debtor claim. |
| | | | | | | WFLX, INC. | 875 | 344 | 10/01/04 | 125,969,715.63 | Multi-Debtor claim. |
| | | | | | | WOLF LICENSE CORP. | 876 | 345 | 10/01/04 | 125,969,715.63 | Multi-Debtor claim. |
| | | | | | | WTLH LICENSE CORP. | 877 | 346 | 10/01/04 | 125,969,715.63 | Multi-Debtor claim. |
| 6199203 WACHOVA BANK, N.A., AS TRUSTEE C/O SMITH, GAMBRELL & RUSSELL LLP JOHN T. VIAN, ESQ. SUITE 3100, PROMENADE II 1230 PEACHTREE ST, NE ATLANTA, GA 30309 | PEGASUS SATELLITE COMMUNICATIONS, INC. | 889 | 305 | 10/01/04 | 108,048,317.35 | ARGOS SUPPORT SERVICES COMPANY | 879 | 407 | 10/01/04 | 168,048,317.35 | Multi-Debtor claim. |
| | | | | | | B.T. SATELLITE, INC. | 865 | 390 | 10/01/04 | 168,048,317.35 | Multi-Debtor claim. |
| | | | | | | BRIDE COMMUNICATIONS, INC. | 868 | 338 | 10/01/04 | 168,048,317.35 | Multi-Debtor claim. |
| | | | | | | CARR RURAL TV, INC. | 880 | 402 | 10/01/04 | 168,048,317.35 | Multi-Debtor claim. |
| | | | | | | DIGITAL TELEVISION SERVICES OF INDIANA, LOC | 881 | 403 | 10/01/04 | 168,048,317.35 | Multi-Debtor claim. |
| | | | | | | DTS MANAGEMENT, LLC | 883 | 404 | 10/01/04 | 168,048,317.35 | Multi-Debtor claim. |
| | | | | | | DTS MANAGEMENT, LLC | 884 | 405 | 10/01/04 | 168,048,317.35 | Multi-Debtor claim. |
| | | | | | | GOLDEN SKY DBS, INC. | 886 | 406 | 10/01/04 | 168,048,317.35 | Multi-Debtor claim. |
| | | | | | | GOLDEN SKY HOLDINGS, INC. | 888 | 407 | 10/01/04 | 168,048,317.35 | Multi-Debtor claim. |
| | | | | | | GOLDEN SKY SYSTEMS, INC. | 882 | 408 | 10/01/04 | 168,048,317.35 | Multi-Debtor claim. |
| | | | | | | HENRY COUNTY MTRTY, INC. | 885 | 409 | 10/01/04 | 168,048,317.35 | Multi-Debtor claim. |
| | | | | | | HMM, INC. | 864 | 389 | 10/01/04 | 168,048,317.35 | Multi-Debtor claim. |
| | | | | | | PEGASUS BROADCAST ASSOCIATES, L.P. | 871 | 394 | 10/01/04 | 168,048,317.35 | Multi-Debtor claim. |
| | | | | | | PEGASUS BROADCAST TOWERS, INC. | 877 | 392 | 10/01/04 | 168,048,317.35 | Multi-Debtor claim. |
| | | | | | | PEGASUS BROADCAST TOWERS, INC. | 872 | 395 | 10/01/04 | 168,048,317.35 | Multi-Debtor claim. |
| | | | | | | PEGASUS MEDIA & COMMUNICATIONS, INC. | 897 | 410 | 10/01/04 | 168,048,317.35 | Multi-Debtor claim. |
| | | | | | | PEGASUS SATELLITE TELEVISION OF ILLINOIS, INC. | 891 | 412 | 10/01/04 | 168,048,317.35 | Multi-Debtor claim. |
| | | | | | | PORTLAND BROADCASTING | 866 | 391 | 10/01/04 | 168,048,317.35 | Multi-Debtor claim. |
| | | | | | | PRIMEWATCH, INC. | 880 | 413 | 10/01/04 | 168,048,317.35 | Multi-Debtor claim. |
| | | | | | | PST HOLDINGS, INC. | 892 | 414 | 10/01/04 | 168,048,317.35 | Multi-Debtor claim. |
| | | | | | | SOUTH PLAINS DBS, LP | 893 | 415 | 10/01/04 | 168,048,317.35 | Multi-Debtor claim. |
| | | | | | | TELECAST OF FLORIDA, INC. | 873 | 396 | 10/01/04 | 168,048,317.35 | Multi-Debtor claim. |

**Multi-Debtor Claims to Be Expunged
Exhibit C - First Omnibus Objection**

Continuing Claim

Multi-Debtor Claim to Be Expunged

| Creditor Name and Address | Debtor ID | Case Number (04-20) | Claim Number | Claim Date Filed | Claim Amount* | Debtor ID | Case Number (04-20) | Claim Number | Date Claim Filed | Claim Amount* | Reason for Objection |
|---|--|-------------------------|-----------------|---------------------|---------------|--|--|---|--|--|--|
| 6199203 WACHOWA BANK, N.A., AS TRUSTEE C/O SMITH, GAMBRELL & RUSSELL LLP JOHN T. WAIN, ESQ. SUITE 3100, PRIMEWACH II 1235 PEACHTREE ST., NE ATLANTA, GA 30309 | PEGASUS SATELLITE COMMUNICATIONS, INC. | 889 | 306 | 10/01/04 | 74,538,175.31 | WISL INC. CORP. WILF, INC. WOLF LICENSE CORP. WTLH LICENSE CORP. | 874 875 876 877 | 327 328 329 330 | 10/01/04 10/01/04 10/01/04 10/01/04 | 168,048,317.35 168,048,317.35 168,048,317.35 168,048,317.35 | Multi-Debtor claim. Multi-Debtor claim. Multi-Debtor claim. Multi-Debtor claim. |
| 6199203 WACHOWA BANK, N.A., AS TRUSTEE C/O SMITH, GAMBRELL & RUSSELL LLP JOHN T. WAIN, ESQ. SUITE 3100, PRIMEWACH II 1235 PEACHTREE ST., NE ATLANTA, GA 30309 | PEGASUS SATELLITE COMMUNICATIONS, INC. | 889 | 306 | 10/01/04 | 74,538,175.31 | ARCO'S SUPPORT SERVICES COMPANY B.T. SATELLITE, INC. BRIDE COMMUNICATIONS, INC. CARR RURAL TV, INC. DBS TELE-VENTURE, INC. DIGITAL TELEVISION SERVICES OF INDIANA, LOC DTS MANAGEMENT, LLC DTS MANAGEMENT, LLC GOLDEN SKY DBS, INC. GOLDEN SKY HOLDINGS, INC. GOLDEN SKY SYSTEMS, INC. HENRY COUNTY MRTV, INC. HMM, INC. PEGASUS BROADCAST ASSOCIATES, L.P. PEGASUS BROADCAST TOWERS, INC. PEGASUS MEDIA & COMMUNICATIONS, INC. PEGASUS SATELLITE TELEVISION OF ILLINOIS, INC. PORTLAND BROADCASTING PRIMEWATCH, INC. PST HOLDINGS, INC. SOUTH PLAINS DBS, LP TELECAST OF FLORIDA, INC. WILF, INC. WOLF LICENSE CORP. WTLH LICENSE CORP. | 879 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904 905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 | 320 321 322 323 324 325 326 327 328 329 330 331 332 333 334 335 336 337 338 339 340 341 342 343 344 345 346 347 348 349 350 351 352 353 354 355 356 357 358 359 360 361 362 363 364 365 366 367 368 369 370 371 372 373 374 375 376 377 378 379 380 381 382 383 384 385 386 387 388 389 390 391 392 393 394 395 396 397 398 399 400 401 402 403 404 405 406 407 408 409 410 411 412 413 414 415 416 417 418 419 420 421 422 423 424 425 426 427 428 429 430 431 432 433 434 435 436 437 438 439 440 441 442 443 444 445 446 447 448 449 450 451 452 453 454 455 456 457 458 459 460 461 462 463 464 465 466 467 468 469 470 471 472 473 474 475 476 477 478 479 480 481 482 483 484 485 486 487 488 489 490 491 492 493 494 495 496 497 498 499 500 501 502 503 504 505 506 507 508 509 510 511 512 513 514 515 516 517 518 519 520 521 522 523 524 525 526 527 528 529 530 531 532 533 534 535 536 537 538 539 540 541 542 543 544 545 546 547 548 549 550 551 552 553 554 555 556 557 558 559 560 561 562 563 564 565 566 567 568 569 570 571 572 573 574 575 576 577 578 579 580 581 582 583 584 585 586 587 588 589 590 591 592 593 594 595 596 597 598 599 600 601 602 603 604 605 606 607 608 609 610 611 612 613 614 615 616 617 618 619 620 621 622 623 624 625 626 627 628 629 630 631 632 633 634 635 636 637 638 639 640 641 642 643 644 645 646 647 648 649 650 651 652 653 654 655 656 657 658 659 660 661 662 663 664 665 666 667 668 669 670 671 672 673 674 675 676 677 678 679 680 681 682 683 684 685 686 687 688 689 690 691 692 693 694 695 696 697 698 699 700 701 702 703 704 705 706 707 708 709 710 711 712 713 714 715 716 717 718 719 720 721 722 723 724 725 726 727 728 729 730 731 732 733 734 735 736 737 738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 767 768 769 770 771 772 773 774 775 776 777 778 779 780 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 798 799 800 801 802 803 804 805 806 807 808 809 810 811 812 813 814 815 816 817 818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843 844 845 846 847 848 849 850 851 852 853 854 855 856 857 858 859 860 861 862 863 864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904 905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 927 928 929 930 931 932 933 934 935 936 937 938 939 940 941 942 943 944 945 946 947 948 949 950 951 952 953 954 955 956 957 958 959 960 961 962 963 964 965 966 967 968 969 970 971 972 973 974 975 976 977 978 979 980 981 982 983 984 985 986 987 988 989 990 991 992 993 994 995 996 997 998 999 1000 1001 1002 1003 1004 1005 1006 1007 1008 1009 1010 1011 1012 1013 1014 1015 1016 1017 1018 1019 1020 1021 1022 1023 1024 1025 1026 1027 1028 1029 1030 1031 1032 1033 1034 1035 1036 1037 1038 1039 1040 1041 1042 1043 1044 1045 1046 1047 1048 1049 1050 1051 1052 1053 1054 1055 1056 1057 1058 1059 1060 1061 1062 1063 1064 1065 1066 1067 1068 1069 1070 1071 1072 1073 1074 1075 1076 1077 1078 1079 1080 1081 1082 1083 1084 1085 1086 1087 1088 1089 1090 1091 1092 1093 1094 1095 1096 1097 1098 1099 1100 1101 1102 1103 1104 1105 1106 1107 1108 1109 1110 1111 1112 1113 1114 1115 1116 1117 1118 1119 1120 1121 1122 1123 1124 1125 1126 1127 1128 1129 1130 1131 1132 1133 1134 1135 1136 1137 1138 1139 1140 1141 1142 1143 1144 1145 1146 1147 1148 1149 1150 1151 1152 1153 1154 1155 1156 1157 1158 1159 1160 1161 1162 1163 1164 1165 1166 1167 1168 1169 1170 1171 1172 1173 1174 1175 1176 1177 1178 1179 1180 1181 1182 1183 1184 1185 1186 1187 1188 1189 1190 1191 1192 1193 1194 1195 1196 1197 1198 1199 1200 1201 1202 1203 1204 1205 1206 1207 1208 1209 1210 1211 1212 1213 1214 1215 1216 1217 1218 1219 1220 1221 1222 1223 1224 1225 1226 1227 1228 1229 1230 1231 1232 1233 1234 1235 1236 1237 1238 1239 1240 1241 1242 1243 1244 1245 1246 1247 1248 1249 1250 1251 1252 1253 1254 1255 1256 1257 1258 1259 1260 1261 1262 1263 1264 1265 1266 1267 1268 1269 1270 1271 1272 1273 1274 1275 1276 1277 1278 1279 1280 1281 1282 1283 1284 1285 1286 1287 1288 1289 1290 1291 1292 1293 1294 1295 1296 1297 1298 1299 1300 1301 1302 1303 1304 1305 1306 1307 1308 1309 1310 1311 1312 1313 1314 1315 1316 1317 1318 1319 1320 1321 1322 1323 1324 1325 1326 1327 1328 1329 1330 1331 1332 1333 1334 1335 1336 1337 1338 1339 1340 1341 1342 1343 1344 1345 1346 1347 1348 1349 1350 1351 1352 1353 1354 1355 1356 1357 1358 1359 1360 1361 1362 1363 1364 1365 1366 1367 1368 1369 1370 1371 1372 1373 1374 1375 1376 1377 1378 1379 1380 1381 1382 1383 1384 1385 1386 1387 1388 1389 1390 1391 1392 1393 1394 1395 1396 1397 1398 1399 1400 1401 1402 1403 1404 1405 1406 1407 1408 1409 1410 1411 1412 1413 1414 1415 1416 1417 1418 1419 1420 1421 1422 1423 1424 1425 1426 1427 1428 1429 1430 1431 1432 1433 1434 1435 1436 1437 1438 1439 1440 1441 1442 1443 1444 1445 1446 1447 1448 1449 1450 1451 1452 1453 1454 1455 1456 1457 1458 1459 1460 1461 1462 1463 1464 1465 1466 1467 1468 1469 1470 1471 1472 1473 1474 1475 1476 1477 1478 1479 1480 1481 1482 1483 1484 1485 1486 1487 1488 1489 1490 1491 1492 1493 1494 1495 1496 1497 1498 1499 1500 1501 1502 1503 1504 1505 1506 1507 1508 1509 1510 1511 1512 1513 1514 1515 1516 1517 1518 1519 1520 1521 1522 1523 1524 1525 1526 1527 1528 1529 1530 1531 1532 1533 1534 1535 1536 1537 1538 1539 1540 1541 1542 1543 1544 1545 1546 1547 1548 1549 1550 1551 1552 1553 1554 1555 1556 1557 1558 1559 1560 1561 1562 1563 1564 1565 1566 1567 1568 1569 1570 1571 1572 1573 1574 1575 1576 1577 1578 1579 1580 1581 1582 1583 1584 1585 1586 1587 1588 1589 1590 1591 1592 1593 1594 1595 1596 1597 1598 1599 1600 1601 1602 1603 1604 1605 1606 1607 1608 1609 1610 1611 1612 1613 1614 1615 1616 1617 1618 1619 1620 1621 1622 1623 1624 1625 1626 1627 1628 1629 1630 1631 1632 1633 1634 1635 1636 1637 1638 1639 1640 1641 1642 1643 1644 1645 1646 1647 1648 1649 1650 1651 1652 1653 1654 1655 1656 1657 1658 1659 1660 1661 1662 1663 1664 1665 1666 1667 1668 1669 1670 1671 1672 1673 1674 1675 1676 1677 1678 1679 1680 1681 1682 1683 1684 1685 1686 1687 1688 1689 1690 1691 1692 1693 1694 1695 1696 1697 1698 1699 1700 1701 1702 1703 1704 1705 1706 1707 1708 1709 1710 1711 1712 1713 1714 1715 1716 1717 1718 1719 1720 1721 1722 1723 1724 1725 1726 1727 1728 1729 1730 1731 1732 1733 1734 1735 1736 1737 1738 1739 1740 1741 1742 1743 1744 1745 1746 1747 1748 1749 1750 1751 1752 1753 1754 1755 1756 1757 1758 1759 1760 1761 1762 1763 1764 1765 1766 1767 1768 1769 1770 1771 1772 1773 1774 1775 1776 1777 1778 1779 1780 1781 1782 1783 1784 1785 1786 1787 1788 1789 1790 1791 1792 1793 1794 1795 1796 1797 1798 1799 1800 1801 1802 1803 1804 1805 1806 1807 1808 1809 1810 1811 1812 1813 1814 1815 1816 1817 1818 1819 1820 1821 1822 1823 1824 1825 1826 1827 1828 1829 1830 1831 1832 1833 1834 1835 1836 1837 1838 1839 1840 1841 1842 1843 1844 1845 1846 1847 1848 1849 1850 1851 1852 1853 1854 1855 1856 1857 1858 1859 1860 1861 1862 1863 1864 1865 1866 1867 1868 1869 1870 1871 1872 1873 1874 1875 1876 1877 1878 1879 1880 1881 1882 1883 1884 1885 1886 1887 1888 1889 1890 1891 1892 1893 1894 1895 1896 1897 1898 1899 1900 1901 1902 1903 1904 1905 1906 1907 1908 1909 1910 1911 1912 1913 1914 1915 1916 1917 1918 1919 1920 1921 1922 1923 1924 1925 1926 1927 1928 1929 1930 1931 1932 1933 1934 1935 1936 1937 1938 1939 1940 1941 1942 1943 1944 1945 1946 1947 1948 1949 1950 1951 1952 1953 1954 1955 1956 1957 1958 1959 1960 1961 1962 1963 1964 1965 1966 1967 1968 1969 1970 1971 1972 1973 1974 1975 1976 1977 1978 1979 1980 1981 1982 1983 1984 1985 1986 1987 1988 1989 1990 1991 1992 1993 1994 1995 1996 1997 1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033 2034 2035 2036 2037 2038 2039 2040 2041 2042 2043 2044 2045 2046 2047 2048 2049 2050 2051 2052 2053 2054 2055 2056 2057 2058 2059 2060 2061 2062 2063 2064 2065 2066 2067 2068 2069 2070 2071 2072 2073 2074 2075 2076 2077 2078 2079 2080 2081 2082 2083 2084 2085 2086 2087 2088 2089 2090 2091 2092 2093 2094 2095 2096 2097 2098 2099 2100 2101 2102 2103 2104 2105 2106 2107 2108 2109 2110 2111 2112 2113 2114 2115 2116 2117 2118 2119 2120 2121 2122 2123 2124 2125 2126 2127 2128 2129 2130 2131 2132 2133 2134 2135 2136 2137 2138 2139 2140 2141 2142 2143 2144 2145 2146 2147 2148 2149 2150 2151 2152 2153 2154 2155 2156 2157 2158 2159 2160 2161 2162 2163 2164 2165 2166 2167 2168 2169 2170 2171 2172 2173 2174 2175 2176 2177 2178 2179 2180 2181 2182 2183 2184 2185 2186 2187 2188 2189 2190 2191 2192 2193 2194 2195 2196 2197 2198 2199 2200 2201 2202 2203 2204 2205 2206 2207 2208 2209 2210 2211 2212 2213 2214 2215 2216 2217 2218 2219 2220 2221 2222 2223 2224 2225 2226 2227 2228 2229 2230 2231 2232 2233 2234 2235 2236 2237 2238 2239 2240 2241 2242 2243 2244 2245 2246 2247 2248 2249 2250 2251 2252 2253 2254 2255 2256 2257 2258 2259 2260 2261 2262 2263 2264 2265 226 | | | |

**Multi-Debtor Claims to Be Expunged
Exhibit C - First Omnibus Objection**

| Creditor Name and Address | Debtor ID | Continuing Claim | | Multi-Debtor Claim to Be Expunged | | | |
|---------------------------|-----------|-------------------------|-----------------|-----------------------------------|---------------|-----------|-------------------------|
| | | Case Number (04-20) | Claim Number | Claim Date Filed | Claim Amount* | Debtor ID | Case Number (04-20) |
| | | | | | | | Claim Number |
| | | | | | | | Date claim Filed |
| | | | | | | | Claim Amount* |
| | | | | | | | Basis for Objection |

- End of Multi-Debtor Claims Exhibit -

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

EXHIBIT H

**Incorrect Debtor Claims to be Reclassified
Exhibit H - First Omnibus Objection**

| Creditor Name and Address | Claim As Filed | | | | Modified Claim | | |
|--|---|-------------------------|--------------|---------------------|------------------------|--------------------------------------|-------------------------|
| | Debtor Legal Entity | Case Number (04-20) | Claim Number | Date Claim Filed | Total Claim Amount* | Debtor Legal Entity | Case Number (04-20) |
| 6465236 BANK OF AMERICA, N.A., AS ADMINISTRATIVE C/O PAUL WEISS, RIKIND, WHARTON & GARRISON ANDREW N. ROSENBERG 1285 AVENUE OF THE AMERICAS NEW YORK, NY 10019-6064 | A PEGASUS SATELLITE TELEVISION, INC. | 878 | 559 | 10/11/04 | \$ 391,766,855.84 | PEGASUS MEDIA & COMMUNICATIONS, INC. | 887 |
| 6465238 MADELINE L.L.C. AS ADMINISTRATIVE C/O PAUL WEISS, RIKIND, WHARTON & GARRISON ANDREW N. ROSENBERG 1285 AVENUE OF THE AMERICAS NEW YORK, NY 10019-6064 | B PEGASUS SATELLITE TELEVISION, INC. | 878 | 525 | 10/11/04 | 18,000,000.00 | PEGASUS MEDIA & COMMUNICATIONS, INC. | 887 |
| | | | | | \$ 408,766,855.84 | | |

A The principal amount of the Senior Secured Term Loan was paid in full pursuant to that certain Stipulation and Order Permitting Payment of Amounts to Senior Secured Lenders, Revolving Lenders and Junior Secured Lenders and Reserving Rights with Respect to Payment of Prepayment Premiums and Default Interest (the "Prepayment Order") entered on September 17, 2004.

B The principal amount of the Senior Secured Revolving Loan was paid in full pursuant to the Prepayment Order on September 17, 2004.

- End of Incorrect Debtor Claims Exhibit -

EXHIBIT I

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MAINE**

In re:

PEGASUS SATELLITE TELEVISION,
INC.,

Debtor.

Chapter 11

Case No. 04-20878
(Jointly Administered)

**DECLARATION OF JOSEPH W. POOLER, JR. IN SUPPORT OF THE
DEBTORS' FIRST OMNIBUS OBJECTION TO AND
MOTION TO RECLASSIFY, REDUCE OR DISALLOW CERTAIN
CLAIMS PURSUANT TO 11 U.S.C. § 502(b), BANKRUPTCY
RULES 3001 AND 3007, AND D. ME. LBR 3007-1**

STATE OF PENNSYLVANIA)
) SS.
COUNTY OF MONTGOMERY)

JOSEPH W. POOLER, JR. declares as follows:

1. I am the Senior Vice President and Chief Financial Officer of Pegasus Satellite Television, Inc., the above-captioned debtors and debtors in possession (the "Debtors"). In this capacity, I am responsible for overseeing the claims reconciliation and objection process in these chapter 11 cases. I have read the Debtors' First Omnibus Objection to and Motion to Reclassify, Reduce, or Disallow Certain Claims Pursuant to 11 U.S.C. § 502(b), Bankruptcy Rules 3001 and 3007, and D. Me. LBR 3007-1 (the "Objection"),¹ and am directly, or by and through the Debtors' advisors and personnel, including, without limitation, the Court-approved claims and noticing agent, The Trumbull Group L.L.C. (f/k/a Trumbull Services, L.L.C.) ("Trumbull"), familiar with the information contained therein and the exhibits attached thereto.

¹ Capitalized terms used but not defined herein shall have the meaning ascribed to such terms in the Objection.

2. Considerable resources and time have been expended to ensure that there exists a high level of diligence in reviewing and reconciling the proofs of claim filed or pending against the Debtors in these chapter 11 cases. The claims are being carefully reviewed and analyzed in good faith with the assistance of the appropriate personnel, including Trumbull. These efforts resulted in the identification of certain objectionable claims that are the subject of the Objection.

3. Upon a thorough review of the proofs of claim filed in these chapter 11 cases and supporting documentation thereto, the Debtors have determined that the proofs of claim listed on Exhibits A through H to the Objection are not properly asserted against the Debtors pursuant to section 502(b) of the Bankruptcy Code.

4. The Debtors have reviewed the proofs of claim filed in these chapter 11 cases together with any supporting documentation attached thereto and have determined that the claims listed in Exhibit A (the "Late Filed Claims") were filed *after* the applicable Bar Date established in connection with these cases, as indicated by the dates identified in the column labeled "Date Filed" in Exhibit A, and were not specific or proper amendments to timely filed claims. Pursuant to the Bar Date Order, all holders of claims and interests were required to file a proof of claim with any supporting documentation on or prior to the applicable Bar Date. The information contained in Exhibit A is true and correct to the best of my knowledge and belief.

5. The Debtors have reviewed the proofs of claim filed in these chapter 11 cases together with any supporting documentation attached thereto and have determined that the claims identified in Exhibit B of the Objection as "Amended Claims to be Expunged" represent the same or a portion of the liability asserted in each of the Remaining Claims identified under

the column heading "Remaining Claim" on Exhibit B. The information contained in Exhibit B is true and correct to the best of my knowledge and belief.

6. The Debtors have reviewed the proofs of claim filed in these chapter 11 cases together with any supporting documentation attached thereto and have determined that the claims identified in Exhibit C of the Objection as "Duplicate Claim to be Expunged" represent claims that represent a duplicate claim for the same obligation already represented by another claim filed against the Debtors (the "Duplicate Claims"). The information contained in Exhibit C is true and correct to the best of my knowledge and belief.

7. The Debtors have reviewed the proofs of claim filed in these chapter 11 cases together with any supporting documentation attached thereto and have determined that the claims identified in Exhibit D of the Objection (collectively, the "Insufficient Documentation Claims") do not contain enough information to allow the Debtors to determine from the Claims themselves (and any documentation attached thereto) what amounts, if any, are owed by the Debtors to the Claimants. The information contained in Exhibit D is true and correct to the best of my knowledge and belief.

8. The Debtors have reviewed the proofs of claim filed in these chapter 11 cases together with any supporting documentation attached thereto and have determined that the claims identified in Exhibit E of the Objection (the "Disputed Amount Claims") are inconsistent with the amounts reflected as owing to the applicable claimant, if any, according to the Debtors' books and records. Each Disputed Amount Claim should be reduced and allowed in the amount set forth under the column heading "Modified Claim Amount," as indicated on Exhibit E. The information contained in Exhibit E is true and correct to the best of my knowledge and belief.

9. The Debtors have reviewed the proofs of claim filed in these chapter 11 cases together with any supporting documentation attached thereto and have determined that the

claims identified in Exhibit F of the Objection (the "No Liability Claims"), based upon a review of the Debtors' books and records, are claims upon which the Debtors have determined they owe no obligations. The information contained in Exhibit F is true and correct to the best of my knowledge and belief.

10. The Debtors have reviewed the proofs of claim filed in these chapter 11 cases together with any supporting documentation attached thereto and have determined that the claims identified in Exhibit G of the Objection as "Multi-Debtor Claim to be Expunged" represent claims for the same obligation already represented by another claim filed against a different, proper Debtor entity (the "Multi-Debtor Claims"). The information contained in Exhibit G is true and correct to the best of my knowledge and belief.

11. The Debtors have reviewed the proofs of claim filed in these chapter 11 cases together with any supporting documentation attached thereto and have determined that the claims identified in Exhibit H of the Objection as "Incorrect Debtor Claims to be Reclassified" represent claims filed against the wrong Debtor entity (the "Incorrect Debtor Claims"). The Debtors believe that the various claimants filed their respective claim or claims against the Debtors listed in Exhibit H based upon the large number of Debtor entities and confusion over the correct Debtor entity which the claim should have been asserted. The Debtors have analyzed the Schedules filed with this Court on August 16, 2004 and determined that the reclassified claims set forth on Exhibit H correspond to the claims listed in the Debtors' Schedules and reflect the correct case numbers against which the Disputed Claims should have been filed. The information contained in Exhibit H is true and correct to the best of my knowledge and belief.

12. I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: Bala Cynwyd, Pennsylvania
December 23, 2004

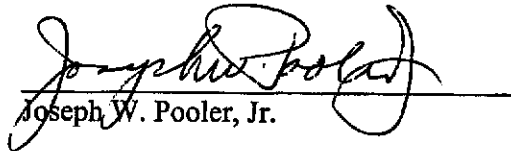

Joseph W. Pooler, Jr.

EXHIBIT J

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MAINE

In re:

PEGASUS SATELLITE TELEVISION, INC.,

Debtor.

)
) Chapter 11
)

) Case No. 04-20878
)

) (Jointly Administered)
)

**ORDER GRANTING THE DEBTORS' FIRST OMNIBUS OBJECTION TO AND MOTION
TO RECLASSIFY, REDUCE OR DISALLOW CERTAIN CLAIMS PURSUANT TO 11
U.S.C. § 502(b), BANKRUPTCY RULES 3001 AND 3007, AND D. ME. LBR 3007-1**

Upon consideration of the Debtors' First Omnibus Objection to and Motion to Reclassify, Reduce or Disallow Certain Claims Pursuant to 11 U.S.C. § 502(b), Bankruptcy Rule 3001 and 3007, and D. Me. LBR 3007-1 (the "Objection"),¹ pursuant to which the Debtors requested the entry of an order reclassifying, reducing or disallowing the claims listed in Exhibits A through H to the Objection as set forth therein; and upon consideration of the Objection and all pleadings related thereto, including the statements of counsel made at the hearing thereon; and the Court finding that (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (b) this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), and (c) notice of the Objection was due and proper under the circumstances; and it appearing that the relief requested in the Objection is in the best interests of the Debtors, their estates and creditors; and good and sufficient cause appearing therefor; it is hereby

ORDERED, that the relief requested in the Objection is granted; and it is further

ORDERED, that each of the Late Filed Claims listed in Exhibit A to the Objection is hereby disallowed and expunged in full; and it is further

¹ Capitalized terms used but not defined herein shall have the meaning ascribed to such terms in the Objection.

ORDERED, that each of the Amended Claims listed in Exhibit B to the Objection is hereby disallowed and expunged in full; and it is further

ORDERED, that each of the Duplicate Claims listed in Exhibit C to the Objection is hereby disallowed and expunged in full; and it is further

ORDERED, that each of the Insufficient Documentation Claims listed in Exhibit D to the Objection is hereby disallowed and expunged in full; and it is further

ORDERED, that each Disputed Amount Claim as identified on Exhibit E to the Objection is reduced and allowed in the amount set forth under the column heading "Modified Claim Amount," in the manner set forth on Exhibit E; and is further

ORDERED, that each No Liability Claim identified on Exhibit F to the Objection is disallowed and expunged in its entirety; and it is further

ORDERED, that the Multi-Debtor Claims identified under the column heading "Multi-Debtor Claim be Expunged" on Exhibit G to the Objection are disallowed and expunged in their entirety; and it is further

ORDERED, that the Incorrect Debtor Claims identified as "Incorrect Debtor Claims to be Reclassified" on Exhibit H to the Objection are reclassified as set forth on Exhibit H; and it is further

ORDERED, that the Debtors and the Clerk of this Court are authorized to take all actions necessary or appropriate to give effect to this Order; and it is further

ORDERED, that this Court shall retain jurisdiction to hear and determine all matters arising from and related to the implementation of this Order.

Dated: Portland, Maine
_____, 2005

UNITED STATES BANKRUPTCY JUDGE