

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
Larry J. Nyhan
James F. Conlan
Paul S. Caruso
Jessica C. Knowles
Bank One Plaza
10 South Dearborn Street
Chicago, Illinois 60603
Telephone: (312) 853-7000
Facsimile: (312) 853-7036

-and-

SIDLEY AUSTIN BROWN & WOOD LLP
Guy S. Neal
Ellen Moring
787 Seventh Avenue
New York, New York 10019
Telephone: (212) 839-5300
Facsimile: (212) 839-5599

-and-

BERNSTEIN, SHUR, SAWYER &
NELSON

By: /s/ Robert J. Keach
Robert J. Keach
100 Middle Street
P.O. Box 9729
Portland, ME 04104
Telephone: (207) 774-1200
Facsimile: (207) 774-1127

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
				12	\$	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**

Surviving Claim						Duplicate Claim to Be Expunged				
Creditor Name and Address	Debtor ID	Case Number (04-20)	Claim Number	Claim Date Filed	Claim Amount*	Case Number (04-20)	Claim Number	Date Claim Filed	Claim Amount*	Basis for Objection
6248378 AT&T CORP. C/O REGEN CAPITAL I NEIL HERSKOWITZ 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	Duplicate Claim
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	Duplicate Claim
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	Duplicate Claim
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	Duplicate Claim
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	Duplicate Claim
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	Duplicate Claim
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	Duplicate Claim
6465854 RADISSON HOTEL BRANSON 120 SOUTH WALDWOOD DRIVE BRANSON, MO 65616	PEGASUS SATELLITE TELEVISION, INC.	878	780	10/07/04	3,142.46	878	779	10/07/04	3,142.46	Duplicate Claim
6276874 SHAMROCK COMMUNICATIONS, INC. C/O HAGGERTY, McDONNELL & O' BRIEN JOSEPH O. HAGGERTY, JR.	PEGASUS SATELLITE TELEVISION, INC.	878	218	09/20/04	4,718.25	878	212	09/17/04	4,718.25	Duplicate Claim

*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 & MISTRETTA, 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 & MISTRETTA, P.A. GEORGE J. MARCUS, ESQ. ONE HUNDRED MIDDLE ST. PORTLAND, ME 4101	WTLH 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 & MISTRETTA, P.A. GEORGE J. MARCUS, ESQ. ONE HUNDRED MIDDLE ST. PORTLAND, ME 4101	WTLH 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
						\$ 2,893,946.90				
						34				

- 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		878	92	91,297.85	Unsecured	87,003.95	Unsecured	The Debtor's books and records reflect the Modified Claim Amount.
SPRINT COMMUNICATIONS COMPANY LP JOSEPH M. STUBLER, BANKRUPTCY ANALYST M/S: KSOPHT0101-Z2900 6391 SPRINT PARKWAY OVERLAND PARK, KS 662512900								
				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.

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

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	

- 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	628	10/11/04	3,020,535.00	Multi-Debtor claim.
						PEGASUS MEDIA & COMMUNICATIONS, INC.	890	627	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	ARCS SUPPORT SERVICES COMPANY	868	526	10/11/04	18,000,000.00	Multi-Debtor claim.
						B.T. SATELLITE, INC.	869	525	10/11/04	18,000,000.00	Multi-Debtor claim.
						CARR RURAL TV, INC.	870	524	10/11/04	18,000,000.00	Multi-Debtor claim.
						DIGITAL TELEVISION SERVICES OF INDIANA, LLC	871	523	10/11/04	18,000,000.00	Multi-Debtor claim.
						DTS MANAGEMENT, LLC	872	522	10/11/04	18,000,000.00	Multi-Debtor claim.
						GOLDEN SKY DBS, INC.	873	521	10/11/04	18,000,000.00	Multi-Debtor claim.
						GOLDEN SKY HOLDINGS, INC.	874	520	10/11/04	18,000,000.00	Multi-Debtor claim.
						GOLDEN SKY SYSTEMS, INC.	875	519	10/11/04	18,000,000.00	Multi-Debtor claim.
						HENRY COUNTY MRTV, INC.	876	518	10/11/04	18,000,000.00	Multi-Debtor claim.
						PEGASUS BROADCAST ASSOCIATES, L.P.	877	517	10/11/04	18,000,000.00	Multi-Debtor claim.
						PEGASUS BROADCAST TOWERS, INC.	878	516	10/11/04	18,000,000.00	Multi-Debtor claim.
						PEGASUS MEDIA & COMMUNICATIONS, INC.	879	515	10/11/04	18,000,000.00	Multi-Debtor claim.
6465733 MADELINE, 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	ARCS SUPPORT SERVICES COMPANY	879	526	10/11/04	18,000,000.00	Multi-Debtor claim.
						B.T. SATELLITE, INC.	880	525	10/11/04	18,000,000.00	Multi-Debtor claim.
						CARR RURAL TV, INC.	881	524	10/11/04	18,000,000.00	Multi-Debtor claim.
						DIGITAL TELEVISION SERVICES OF INDIANA, LLC	882	523	10/11/04	18,000,000.00	Multi-Debtor claim.
						DTS MANAGEMENT, LLC	883	522	10/11/04	18,000,000.00	Multi-Debtor claim.
						GOLDEN SKY DBS, INC.	884	521	10/11/04	18,000,000.00	Multi-Debtor claim.
						GOLDEN SKY HOLDINGS, INC.	885	520	10/11/04	18,000,000.00	Multi-Debtor claim.
						GOLDEN SKY SYSTEMS, INC.	886	519	10/11/04	18,000,000.00	Multi-Debtor claim.
						HENRY COUNTY MRTV, INC.	887	518	10/11/04	18,000,000.00	Multi-Debtor claim.
						PEGASUS BROADCAST ASSOCIATES, L.P.	888	517	10/11/04	18,000,000.00	Multi-Debtor claim.
						PEGASUS BROADCAST TOWERS, INC.	889	516	10/11/04	18,000,000.00	Multi-Debtor claim.
						PEGASUS MEDIA & COMMUNICATIONS, INC.	890	515	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 MTRV, 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	541	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.	882	526	10/11/04	18,000,000.00	Multi-Debtor claim.
						SOUTH PLAINS DBS, LP	885	520	10/11/04	18,000,000.00	Multi-Debtor claim.
						TELECAST OF FLORIDA, INC.	873	528	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 MTRV, INC.	885	355	10/01/04	125,969,715.63	Multi-Debtor claim.
						HMM, INC.	884	355	10/01/04	125,969,715.63	Multi-Debtor claim.
						PEGASUS BROADCAST ASSOCIATES, L.P.	871	358	10/01/04	125,969,715.63	Multi-Debtor claim.
						PEGASUS BROADCAST TOWERS, INC.	877	341	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	356	10/01/04	125,969,715.63	Multi-Debtor claim.
						PEGASUS SATELLITE TELEVISION OF ILLINOIS, INC.	891	358	10/01/04	125,969,715.63	Multi-Debtor claim.
						PEGASUS SATELLITE TELEVISION, INC.	878	357	10/01/04	125,969,715.63	Multi-Debtor claim.
						PORTLAND BROADCASTING	886	337	10/01/04	125,969,715.63	Multi-Debtor claim.
						PRIMEWATCH, INC.	880	359	10/01/04	125,969,715.63	Multi-Debtor claim.
						PST HOLDINGS, INC.	882	361	10/01/04	125,969,715.63	Multi-Debtor claim.
						SOUTH PLAINS DBS, LP	885	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	398	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 MTRV, INC.	885	409	10/01/04	168,048,317.35	Multi-Debtor claim.
						HMM, INC.	884	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.
						PEGASUS SATELLITE TELEVISION, INC.	878	411	10/01/04	168,048,317.35	Multi-Debtor claim.
						PORTLAND BROADCASTING	886	391	10/01/04	168,048,317.35	Multi-Debtor claim.
						PRIMEWATCH, INC.	880	433	10/01/04	168,048,317.35	Multi-Debtor claim.
						PST HOLDINGS, INC.	882	434	10/01/04	168,048,317.35	Multi-Debtor claim.
						SOUTH PLAINS DBS, LP	885	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 Claim to Be Expunged

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

**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

- 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

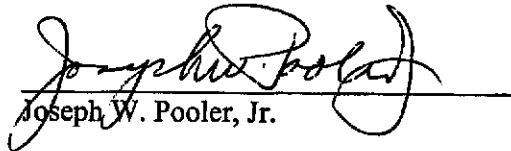

Joseph W. Pooler, Jr.

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