



UNITED STATES BANKRUPTCY COURT
DISTRICT OF MAINE

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

**STATEMENT OF FEES FOR SERVICES RENDERED AND EXPENSES INCURRED
BY HERBEIN + COMPANY, INC. AS CORPORATE TAXATION ADVISOR TO
PEGASUS SATELLITE TELEVISION, INC. AND CERTAIN
OF ITS SUBSIDIARIES AND AFFILIATES
FOR THE PERIOD BEGINNING NOVEMBER 1, 2004 AND ENDING
NOVEMBER 30, 2004**

Herbein + Company, Inc., corporate taxation advisor to Pegasus Satellite Television, Inc. and certain of its subsidiaries and affiliates, submits for review its monthly statement (the "Monthly Statement") of fees and out-of-pocket expenses for the period beginning November 1, 2004 and ending November 30, 2004 (the "Sixth Compensation Period"). In support, of the Monthly Statement, Herbein + Company, Inc. states as follows:

1. On June 2, 2004, Pegasus Satellite Communications, Inc. and certain of its affiliates (collectively, the "Debtors")¹ each filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code, (the "Bankruptcy Code") in the Bankruptcy Court for the District of Maine (the "Bankruptcy Court").

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., WTLH License Corp.

2. On July 22, 2004, the Bankruptcy Court signed an order (the "Retention Order") authorizing the retention of Herbein + Company, Inc. as corporate taxation advisor to the Debtors on the terms and conditions provided in the Retention Order.

3. On June 24, 2004, the Bankruptcy Court signed an Order under 11 U.S.C. §§ 331 and 105(a) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals (the "Interim Compensation Order"). Pursuant to the Interim Compensation Order, the Bankruptcy Court authorized a 10% fee "holdback" for all professionals of the Debtors' estates that comply with the procedures provided therein.

4. For the Sixth Compensation Period, Herbein + Company, Inc.'s fees for providing professional services to the Debtors totaled \$60,345.90. In connection with services rendered, Herbein + Company, Inc. has recorded actual and necessary out-of-pocket expenses in the amount of \$97.95. There may exist additional out-of-pocket expenses that Herbein + Company, Inc. has incurred but not yet processed due to timing, which expenses will be submitted at a later date. Attached hereto as Exhibit A is a schedule summarizing actual and necessary expenses recorded during the Sixth Compensation Period.

5. A summary of all fees and out-of-pocket expenses applied for in this Monthly Statement is outlined below:

Interim Period	Total Fees	Less Holdback @ 10%	Fees Due	Total Expenses	Amounts Due
November 1 – November 30, 2004	\$60,345.90	\$6,034.59	\$54,311.31	\$97.95	\$54,409.26

6. Attached hereto as Exhibit B is a schedule of the hours billed by each professional at Herbein + Company, Inc., and their respective hourly rates, during the Sixth Compensation Period.

7. Attached hereto as Exhibit C is a copy of the monthly invoice for the compensation period, detailing the activity undertaken by that professional and the supporting time records for each activity.

Herbein + Company, Inc.
401 Oley Street
Reading, PA 19601

BY: Janice S. Barney
Janice S. Barney
Director of Tax Services

Exhibit A

Pegasus Satellite Television, Inc. et. al. (Case No. 04-20878)

Summary of Expenses Incurred by Herbein + Company, Inc.

Period November 1, 2004 through November 30, 2004

Disbursements and other out-of-pocket costs incurred:

Postage		
	Pegasus Satellite Communications, Inc.	\$76.36
Telephone		
	Pegasus Satellite Communications, Inc.	15.07
	Pegasus Satellite Television, Inc.	6.52
		<hr/>
	Total	<u>\$97.95</u>

Exhibit B
Pegasus Satellite Television, Inc. et. al. (Case No. 04-20878)
Billing Summary by Employee of Herbein + Company, Inc.
Period November 1, 2004 through November 30, 2004

Pegasus Broadcast Television, Inc.

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J.	Partner/Shareholder	0.60	265	\$159.00
Cahill, S.	Supervisor	0.50	128	64.00
		<u>1.10</u>		<u>\$223.00</u>

Carr Rural TV, Inc.

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J.	Partner/Shareholder	0.80	265	\$212.00
Trate, T.	Advanced Staff	0.40	90	36.00
		<u>1.20</u>		<u>\$248.00</u>

DTS Management, LLC

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Cahill, S.	Supervisor	1.50	128	\$192.00
		<u>1.50</u>		<u>\$192.00</u>

Golden Sky Systems, Inc.

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J.	Partner/Shareholder	18.80	265	\$4,982.00
Stangl, C.	Supervisor	5.50	128	704.00
Cahill, S.	Supervisor	62.40	128	7,987.20
Trate, T.	Advanced Staff	1.60	90	144.00
		<u>88.30</u>		<u>\$13,817.20</u>

Pegasus Henry County MRTV, Inc.

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J.	Partner/Shareholder	0.80	265	\$212.00
Stangl, C.	Supervisor	2.80	128	358.40
Trate, T.	Advanced Staff	0.40	90	36.00
		<u>4.00</u>		<u>\$606.40</u>

Primewatch, Inc.

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J.	Partner/Shareholder	0.60	265	\$159.00
Trate, T.	Advanced Staff	0.30	90	27.00
		<u>0.90</u>		<u>\$186.00</u>

Pegasus Satellite Communications, Inc.

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Groebel, B.	Partner/Shareholder	1.00	250	\$250.00
Barney, J.	Partner/Shareholder	18.40	265	4,876.00
Stangl, C.	Supervisor	2.20	128	281.60
Cahill, S.	Supervisor	8.00	128	1,024.00
		<u>29.60</u>		<u>\$6,431.60</u>

Pegasus Satellite Television, Inc.

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Groebel, B.	Partner/Shareholder	56.10	250	\$14,025.00
Barney, J.	Partner/Shareholder	46.70	265	12,375.50
Burkins, M.	Senior	15.20	105	1,596.00
Stangl, C.	Supervisor	60.40	128	7,731.20
Cahill, S.	Supervisor	19.00	128	2,432.00
Trate, T.	Advanced Staff	3.00	90	270.00
		<u>200.40</u>		<u>\$38,429.70</u>

Pegasus Satellite Television of Illinois, Inc.

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J.	Partner/Shareholder	0.80	265	\$212.00
		<u>0.80</u>		<u>\$212.00</u>

SUMMARY

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J.	Partner/Shareholder	87.50	265	\$23,187.50
Groebel, B.	Partner/Shareholder	57.10	250	14,275.00
Cahill, S.	Supervisor	91.40	128	11,699.20
Stangl, C.	Supervisor	70.90	128	9,075.20
Burkins, M.	Senior	15.20	105	1,596.00
Trate, T.	Advanced Staff	5.70	90	513.00
		<u>327.80</u>		<u>\$60,345.90</u>

Exhibit C

Pegasus Satellite Television, Inc. et. al. (Case No. 04-20878)
Monthly Invoice for the compensation period by service area
Period November 1, 2004 through November 30, 2004

Pegasus Broadcast Television, Inc.

Compute projected 3rd quarter state tax liabilities for consolidated state filings.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Barney, J.	11/09/2004	<u>0.60</u>	
		0.60	159.00

Review annual report filing requirements for November.

Cahill, S.	11/10/2004	<u>0.50</u>	
		0.50	64.00

Carr Rural TV, Inc.

Computation of gain and projected state tax liabilities on the sale of the satellite assets based on the purchase price allocation prepared by Direct TV.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Barney, J.	11/08/2004	0.80	
Trate, T.	11/08/2004	0.20	
Trate, T.	11/09/2004	<u>0.20</u>	
		1.20	248.00

DTS Management, LLC

Preparation of the 2004 California Statement of Income Report.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Cahill, S.	11/10/2004	<u>1.50</u>	
		1.50	192.00

Golden Sky Systems, Inc.

Computation of gain and projected state tax liabilities on the sale of the satellite assets based on the purchase price allocation prepared by Direct TV.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Cahill, S.	11/01/2004	13.80	
Barney, J.	11/01/2004	1.40	
Barney, J.	11/02/2004	2.10	
Cahill, S.	11/03/2004	7.30	
Barney, J.	11/03/2004	1.20	
Cahill, S.	11/04/2004	6.00	
Barney, J.	11/04/2004	1.10	
Barney, J.	11/08/2004	1.70	
Barney, J.	11/08/2004	3.40	
Trate, T.	11/08/2004	0.40	
Trate, T.	11/08/2004	0.20	
Barney, J.	11/09/2004	2.30	
Barney, J.	11/09/2004	2.60	
Trate, T.	11/09/2004	0.40	
Trate, T.	11/09/2004	0.30	
Trate, T.	11/09/2004	0.20	
Trate, T.	11/09/2004	0.10	
Stangl, C.	11/09/2004	4.20	
Barney, J.	11/12/2004	0.40	
Cahill, S.	11/12/2004	2.20	
Barney, J.	11/15/2004	1.20	
Cahill, S.	11/16/2004	2.80	
Barney, J.	11/16/2004	1.40	
Cahill, S.	11/17/2004	0.70	
Cahill, S.	11/18/2004	2.70	
Cahill, S.	11/19/2004	2.50	
Stangl, C.	11/22/2004	0.30	
		<u>62.90</u>	10,566.00

Compute the impact of the allocation of interest expense from Pegasus Media and Communications, Inc. and Pegasus Satellite Communications, Inc. on the state tax liabilities.

Cahill, S.	11/23/2004	1.50	
Stangl, C.	11/23/2004	1.00	
Cahill, S.	11/24/2004	9.00	
Cahill, S.	11/28/2004	5.80	
Cahill, S.	11/30/2004	2.90	
		<u>20.20</u>	2,585.60

Respond to notices from Tennessee, Nebraska, and Montana.

Cahill, S.	11/10/2004	1.20	
Cahill, S.	11/30/2004	<u>0.30</u>	
		1.50	192.00

Review annual reports and prepare required filings.

Cahill, S.	11/10/2004	0.50	
Cahill, S.	11/11/2004	1.50	
Cahill, S.	11/19/2004	0.50	
Cahill, S.	11/22/2004	<u>1.20</u>	
		3.70	473.60

Henry County MRTV, Inc.

Computation of gain and projected Ohio tax liability on the sale of the satellite assets based on the purchase price allocation prepared by Direct TV.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Stangl, C.	11/05/2004	2.80	
Barney, J.	11/08/2004	0.80	
Trate, T.	11/08/2004	0.20	
Trate, T.	11/09/2004	<u>0.20</u>	
		4.00	606.40

Primewatch, Inc.

Computation of gain and projected North Carolina tax liability on the sale of the satellite assets based on the purchase price allocation prepared by Direct TV.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Barney, J.	11/08/2004	0.60	
Trate, T.	11/08/2004	0.20	
Trate, T.	11/09/2004	<u>0.10</u>	
		0.90	186.00

Pegasus Satellite Communications, Inc.

Computation of projected alternative minimum tax liability for the bankrupt entities.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Cahill, S.	11/02/2004	3.50	
Stangl, C.	11/04/2004	0.90	
Barney, J.	11/04/2004	0.60	
Barney, J.	11/04/2004	2.90	
Stangl, C.	11/22/2004	0.50	
Cahill, S.	11/29/2004	4.00	
		<u>12.40</u>	2,066.70

Reporting for deferred income taxes for the bankrupt entities.

Barney, J.	11/03/2004	2.80	
Barney, J.	11/10/2004	6.20	
Barney, J.	11/11/2004	4.70	
Cahill, S.	11/11/2004	0.50	
		<u>14.20</u>	3,694.50

Update the tax basis computation for the common and preferred stock of Pegasus Satellite Communications, Inc.

Stangl, C.	11/04/2004	0.20	
Barney, J.	11/11/2004	1.20	
Groebel, B.	11/12/2004	1.00	
Stangl, C.	11/15/2004	0.60	
		<u>3.00</u>	670.40

Pegasus Satellite Television, Inc.

Computation of gain and projected state tax liabilities on the sale of the satellite assets based on the purchase price allocation prepared by Direct TV.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Barney, J.	11/01/2004	1.30	
Barney, J.	11/01/2004	1.30	
Barney, J.	11/01/2004	1.40	
Stangl, C	11/01/2004	11.40	
Groebel, B.	11/01/2004	10.10	
Stangl, C	11/02/2004	0.30	
Barney, J.	11/03/2004	1.20	
Stangl, C	11/03/2004	6.80	
Groebel, B.	11/03/2004	1.70	
Stangl, C	11/04/2004	5.10	
Barney, J.	11/04/2004	1.10	
Stangl, C	11/04/2004	1.00	
Barney, J.	11/08/2004	1.40	
Barney, J.	11/08/2004	3.20	
Stangl, C	11/08/2004	6.00	
Trate, T.	11/08/2004	0.20	
Trate, T.	11/08/2004	0.40	
Barney, J.	11/09/2004	2.30	
Barney, J.	11/09/2004	2.60	
Trate, T.	11/09/2004	0.10	
Stangl, C	11/09/2004	4.00	
Trate, T.	11/09/2004	1.70	
Trate, T.	11/09/2004	0.30	
Trate, T.	11/09/2004	0.30	
Burkins, M.	11/09/2004	0.20	
Barney, J.	11/12/2004	0.60	
Cahill, S.	11/12/2004	2.20	
Barney, J.	11/12/2004	1.40	
Barney, J.	11/15/2004	1.20	
Cahill, S.	11/16/2004	2.70	
Barney, J.	11/16/2004	1.40	
Stangl, C	11/16/2004	2.10	
Stangl, C	11/17/2004	1.50	
Cahill, S.	11/18/2004	2.70	
Stangl, C	11/18/2004	0.80	
Cahill, S.	11/19/2004	2.50	
Stangl, C	11/19/2004	4.20	
		<u>88.70</u>	15,469.40

Compute the impact of the allocation of interest expenses from Pegasus Media & Communications, Inc. and Pegasus Satellite Communications, Inc. on the state tax liabilities.

Barney, J.	11/17/2004	6.80	
Groebel, B.	11/19/2004	3.00	
Groebel, B.	11/22/2004	3.00	
Barney, J.	11/22/2004	12.50	
Cahill, S.	11/23/2004	1.60	
Stangl, C.	11/23/2004	2.10	
Groebel, B.	11/23/2004	8.00	
Stangl, C.	11/24/2004	7.30	
Burkins, M.	11/24/2004	7.00	
Groebel, B.	11/24/2004	10.00	
Burkins, M.	11/27/2004	8.00	
Stangl, C.	11/28/2004	7.50	
Groebel, B.	11/28/2004	11.00	
Cahill, S.	11/29/2004	2.30	
Stangl, C.	11/29/2004	0.30	
Groebel, B.	11/29/2004	2.50	
Groebel, B.	11/29/2004	6.80	
Cahill, S.	11/30/2004	0.80	
		<u>100.50</u>	20,567.70

Review annual reports and prepare required filings.

Cahill, S.	11/02/2004	1.00	
Cahill, S.	11/02/2004	1.00	
Cahill, S.	11/10/2004	0.50	
Cahill, S.	11/19/2004	0.50	
Cahill, S.	11/22/2004	1.20	
		<u>4.20</u>	537.60

Meetings at Pegasus on November 2, 2004 and November 5, 2004 to discuss tax issues related to the deconsolidated bankrupt entities.

Barney, J.	11/02/2004	4.80	
Barney, J.	11/05/2004	2.20	
		<u>7.00</u>	1,855.00

Pegasus Satellite Television of Illinois

Computation of gain and projected Illinois tax liability on the sale of the satellite assets based on the purchase price allocation prepared by Direct TV.

Barney, J.	11/08/2004	0.80	
		<u>0.80</u>	212.00

SUMMARY

Pegasus Broadcast Television, Inc.	\$223.00
Carr Rural TV, Inc.	248.00
DTS Management, LLC	192.00
Golden Sky Systems, Inc.	13,817.20
Henry County MRTV, Inc.	606.40
Primewatch, Inc.	186.00
Pegasus Satellite Communications, Inc.	6,431.60
Pegasus Satellite Television, Inc.	38,429.70
Pegasus Satellite Television of Illinois, Inc.	<u>212.00</u>
Total	<u><u>\$60,345.90</u></u>