

Hearing Date:  
March 24, 2005 at 10:30 a.m.  
Objection Deadline:  
March 21, 2004 at 4:00 p.m.  
**PORTLAND**

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MAINE**

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In re: )  
 ) Chapter 11  
 )  
PEGASUS SATELLITE TELEVISION, INC., et al., ) Case No. 04-20878  
 )  
 Debtors. ) (Jointly Administered)  
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**FIRST INTERIM FEE APPLICATION OF KPMG LLP FOR  
THE PERIOD FROM SEPTEMBER 1, 2004 THROUGH NOVEMBER 30, 2004**

Name of Applicant: KPMG LLP

Authorized to Provide Professional Services as: Taxation Planning Advisors

Date of Retention: September 29, 2004

Amount of Compensation Sought  
as Actual, Reasonable and Necessary: \$90,415.00

Amount of Expense Reimbursement  
Sough as Actual, Reasonable and Necessary: \$ 283.00

This is a(n):  interim  final application.

No time was expended in the preparation of this application during the periods covered by this Application. Allowance for time spent in preparation of this Application will be sought in a future fee application.

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

<b>In re:</b>	§	<b>Chapter 11 Case</b>
	§	
<b>PEGASUS SATELLITE TELEVISION, INC., et al.</b>	§	<b>Case No. 04-20878</b>
	§	
	§	
<b>Debtors.</b>	§	<b>Jointly Administered</b>
	§	

**FIRST INTERIM FEE APPLICATION OF KPMG LLP  
AS TAXATION PLANNING ADVISORS FOR  
DEBTORS AND DEBTORS-IN-POSSESSION  
FOR ALLOWANCE OF COMPENSATION  
AND REIMBURSEMENT OF EXPENSES  
FOR THE PERIOD FROM SEPTEMBER 1, 2004 THROUGH NOVEMBER 30,  
2004**

KPMG LLP (the “applicant” or “KPMG”), hereby files its First Quarterly Application (the “First Fee Application”) for allowance of compensation and reimbursement of expenses incurred by KPMG as Taxation Planning Advisors for PEGASUS SATELLITE TELEVISION, INC., et al., \* the above captioned debtors (“the debtors”) during the period from September 1, 2004 through November 30, 2004 (the “Compensation Period”) pursuant to section §330 of title 11 of the United States Code (the “Bankruptcy Code”), F.R. Bankr .P 2016 and D. Me. LBR 2016-1, and makes this Application for an award of \$90,415.00 for fees, and \$283.00 for reimbursement of expenses (the “Fee Application”).

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\* The Debtor’s 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.

## **BACKGROUND**

In support of the Fee Application, the Applicant states as follows:

1. On June 2, 2004 (the “Petition Date”), Pegasus Satellite Television, Inc. and certain of its affiliates (collectively, the “Debtors”) 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”).
2. Each of the Debtors continues in possession of its respective property and assets, and each continues operating and managing its respective businesses as a debtor-in-possession under §§ 1107 and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in any of the Debtors’ cases.
3. On June 24, 2004 the Bankruptcy Court entered 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 the filing of monthly fee statements and authorized payment of 90% of any unobjected fees and 100% of the expenses requested in the Monthly Fee Statement.
4. The Interim Compensation Order also provides that professionals are to file and serve upon the notice parties an interim request (an “Interim Fee Application”) for interim Court approval and allowance of the Monthly Fee Statements filed during the quarter covered by that Interim Fee Application. If the Courts grants the relief requested by the Interim Fee Application, the Debtors are authorized and directed to pay the professional 100% of the fees and expenses requested in the Monthly Fee Statements

covered by that Interim Fee Application, less any amounts previously paid in connection with the Monthly Fee Statements. Any payment made pursuant to the Monthly Fee Statements of an Interim Fee Application is subject to final approval of all fees and expenses at a hearing on the professional's final fee application.

5. On October 12, 2004, the Bankruptcy Court entered an order (the "Retention Order") authorizing the retention of KPMG as Taxation Planning Advisors to the Debtors nunc pro tunc to September 29, 2004. The Retention Order authorizes the Debtors to compensate KPMG at KPMG's hourly rates charged for services of this type and to be reimbursed for actual and necessary out-of-pocket expenses that it incurred, subject to application to this Court in accordance with the Bankruptcy Code, the Bankruptcy Rules, all applicable local rules and orders of the Court and pursuant to Sections 105(a) and 331 of the Bankruptcy Code.

6. In particular, and as more fully set forth in the KPMG Angeleri Affidavit (filed on September 29, 2004) issued in support of the Retention Order, Applicant received approval to provide the following services:

- i. Review any tax returns;
- ii. Provide advice and assistance to the Debtor's regarding tax planning issues including but not limited to, assistance in estimating restrictions on utilization of net operating loss carryforwards, attribute reduction, and state and local taxes;
- iii. Assistance regarding transaction taxes, state and local sales and use taxes:

- iv. Assistance regarding any real and personal property tax matters, including but not limited to, review of real personal property tax records, negotiation of values with appraisal authorities, preparation and presentation of appeals to local taxing jurisdictions and assistance in litigation of property tax appeals;
- v. Assistance regarding any existing or future Internal Revenue Service(“IRS”), state and/or local tax examinations;
- vi. Other consulting, advice, research, planning or analysis regarding tax issues as may be requested from time to time;
- vii. Advice and assistance on the tax consequence of proposed chapter 11 plans, including, but not limited to, assistance in the preparation of IRS ruling requests regarding the future tax consequences of alternative plan structures;
- viii. Assistance regarding the preparation of the Debtors’ tax provision as it relates to its financial statements;
- ix. Assistance regarding the tax structure and tax implications of the anticipated sale of the Debtors’ ownership interest in Pegasus Broadcast Television, Inc. or substantially all of the assets of such entity, and
- x. Analysis and advice on other related tax services for the Debtors, as may be necessary or desirable.

7. This is the First Interim Fee Application for compensation for services rendered and expenses incurred that the Applicant has filed with the Court in connection with these Chapter 11 cases, which covers the period from September 1, 2004 through November 30, 2004, inclusive.

### **COMPENSATION REQUESTED**

8. Section 330 of the Bankruptcy Code allows a court to award a professional (a) “reasonable compensation for actual, necessary services” rendered by a professional and by any such person, based on “the nature, the extent, and the value of such services” and taking into account factors such as the “time spent on such services” and whether the services were necessary and beneficial to the estate, and (b) “reimbursement for actual, necessary expenses.” Section 331 of the Bankruptcy Code allows a professional person to apply to the Bankruptcy Court periodically for interim compensation.

9. By this First Fee Application and in accordance with section 330 and section 331 of the Bankruptcy Code, KPMG respectfully requests allowance of fees in the amount of \$90,415.00 and ordinary and necessary expenses of \$283.00 for a total amount \$90,698.00.

10. Since the Petition Date, in accordance with the Court’s June 24, 2004 order (the “Interim Compensation Order”), KPMG has submitted monthly statements to the Debtors requesting 90% of its fees and 100% of expense disbursements as follows:

<b>Date Submitted</b>	<b>Period Covered</b>	<b>Requested</b>		<b>Payments Received</b>	
		<b>Fees</b>	<b>Expenses</b>	<b>Fees</b>	<b>Expenses</b>
January 3, 2005	November 1, 2004 – November 30, 2004	\$90,415.00	\$283.00	\$00.00	\$00.00
<b>Total</b>		<b>\$90,415.00</b>	<b>\$283.00</b>	<b>\$00.00</b>	<b>\$00.00</b>

11. Applicant submits that the services performed by its professionals and paraprofessionals, specified in detail in the November Fee Statement briefly described below, were necessary and have directly contributed to the effective administration of these Chapter 11 cases.

12. There is no agreement or understanding between KPMG and any other person for the sharing of compensation to be received for services rendered in this case.

13. KPMG’s charges for professional services rendered in this case are billed in accordance with KPMG’s existing billing procedures. The rates KPMG charged for the services rendered by its professionals are comparable with rates charged for non-bankruptcy-related matters and are reasonable based on the customary compensation charged by comparably skilled professionals in comparable non-bankruptcy cases.

14. KPMG submits that this First Fee Application complies with section 330 and section 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, and the Guidelines adopted by the Executive Office for the United States Trustee.

**SUMMARY OF SERVICES**

15. A summary of time billed by KPMG is attached as **Exhibit B**, and the detailed time records for the Compensation Period are attached hereto as **Exhibit C1 – C12** and are incorporated herein by reference. These records contain daily time logs describing the professional services rendered and the time expended by each professional for this period. KPMG submits that the time entries comply with the following guidelines: (a) no lumping of time, (b) each activity description includes the type of activity, and (c) each activity description includes the subject matter.

16. Pursuant to Rule 2016-1 of the Local Bankruptcy Rules, fee applications must include a detailed description of each major task performed by the applicant. Accordingly, the following is a summary of certain of the significant professional services rendered by KPMG during the Compensation Period, as well as the compensation sought for such services. **Exhibit C1 – C12** provides more detailed descriptions of the services provided. These descriptions are separated into the following matters:

<b><u>CATEGORY</u></b>	<b><u>HOURS</u></b>	<b><u>FEES</u></b>
<i><u>Tax Return Review</u></i>	0.0	\$0.00
• No fees incurred in this compensation period		
<i><u>Tax Planning</u></i>	0.0	\$0.00
• No fees incurred in this compensation period		
<i><u>Transaction Tax Assistance</u></i>	0.0	\$0.00
• No fees incurred in this compensation period		



<b><u>CATEGORY</u></b>	<b><u>HOURS</u></b>	<b><u>FEES</u></b>
<i><u>Real &amp; Personal Property Tax Assistance</u></i>	0.0	\$0.00
• No fees incurred in this compensation period		
<i><u>IRS Examination Assistance</u></i>	0.0	\$0.00
• No fees incurred in this compensation period.		
<i><u>Other Tax Consulting</u></i>	0.0	\$0.00
• No fees incurred in this compensation period.		
<i><u>Other Tax Consulting</u></i>	0.0	\$0.00
• No fees incurred in this compensation period.		
<i><u>Tax Provision Assistance</u></i>	152.3	\$80,615.00
• Assistance regarding the preparation of the Debtors' tax provision as it relates to its financial statements.		
<i><u>Tax Consulting-Sale of Assets</u></i>	0.0	\$0.00
• No fees incurred in this compensation period.		
<i><u>Other Tax Consulting-Bankruptcy</u></i>	19.6	\$ 9,800.00
• Analysis and advice on other related tax services for the Debtors'.		
<i><u>Fee Applications &amp; Billing</u></i>	0.0	\$0.00
• No fees incurred in this compensation period.		
<i><u>Travel</u></i>	0.0	\$0.00
• No fees incurred in this compensation period.		
<b>TOTAL FEES REQUESTED</b>		<b><u>\$90,415.00</u></b>

### **ACTUAL AND NECESSARY EXPENSES**

17. Attached hereto as **Exhibit D1** and incorporated herein by reference, is a detailed description of the actual and necessary expenses incurred by KPMG in connection with its employment by the Debtors during the Compensation Period. As set forth on **Exhibit D1**, KPMG seeks reimbursement of actual and necessary expenses incurred by KPMG during the Compensation Period in the aggregate amount of \$283.00.

18. KPMG states as follows regarding these expenses: KPMG charges only for out of pocket expenses at KPMG's actual cost or reimbursement to its employees.

19. KPMG submits that the foregoing services were necessary to the administration of this Chapter 11 case, were necessary and beneficial to the estates at the time such services were rendered, and were performed without unnecessary duplication of effort or expense. KPMG's request for compensation for the foregoing services is reflective of a reasonable and appropriate amount of time expended in performing such services commensurate with the complexity, importance and nature of the problem, issue or task involved.

### **CONCLUSION**

WHEREFORE KPMG respectfully requests (a) First *interim* allowance of \$90,678.00 for the Compensation Period, representing \$90,415.00 as compensation for professional services rendered during the Compensation Period and \$283.00 as reimbursement for actual and necessary expenses KPMG incurred during the Compensation Period; (b) authorization for the Debtors' to pay KPMG such sums; (c) authority to seek compensation for preparing this Application, (d) that the allowance of compensation for professional services rendered and

reimbursement of actual and necessary expenses be without prejudice to KPMG's right to seek such further compensation for the full value of services provided; and (e) for such other and further relief as is just.

Dated: January 19, 2005

Respectfully submitted:



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Frank J. Angeleri  
Tax Partner  
KPMG LLP  
1601 Market Street  
Philadelphia, PA 19103  
Ph. (267) 256-1600

TAXATION PLANNING ADVISORS FOR  
THE DEBTORS  
AND DEBTORS-IN-POSSESSION

## CERTIFICATE OF SERVICE

I, Frank J. Angeleri, do certify that a true copy of the foregoing First Quarterly Application was served on the parties listed below on this 19<sup>th</sup> day of January, 2005.

Pegasus Satellite Television, Inc.  
225 City Line Avenue, Suite 200  
Bala Cynwyd, PA 19004  
Attn: Scott Blank, Joseph Pooler

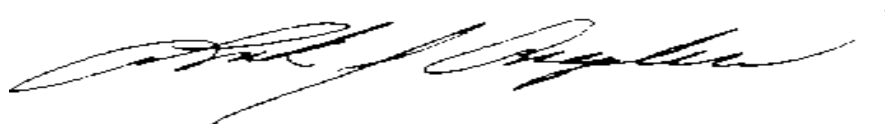
Bernstein, Shur, Sawyer & Nelson  
100 Middle Street  
P.O. Box 9729  
Portland, ME 04104  
Attn: Robert J. Keach, Esq.

Sidley Austin Brown & Wood, LLP  
Bank One Plaza  
10 South Dearborn Street  
Chicago, IL 60603  
Attn: Larry J. Nyhan, Esq.  
and James F. Conlan, Esq

Sidley Austin Brown & Wood, LLP  
787 Seventh Avenue  
New York, NY 10019  
Attn: Guy S. Neal, Esq

Robert Checkoway, Esq.  
United States Trustee for the District of Maine  
537 Congress Street, Room 303  
Portland, ME 04101

Akin Gump Strauss Hauer & Feld, LLP  
590 Madison Avenue  
New York, NY 10022



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Frank J. Angeleri

## EXHIBIT A

PEGASUS SATELLITE TELEVISION, INC., et al.  
Summary by Professional  
September 1, 2004 through November 30, 2004

Professional	Position	Years of Experience	Hourly Billing Rate	Total Billed Hours	Total Compensation
Angeleri, Frank J.	Federal Tax Partner	18	\$600	40.0	\$ 24,000
Antoni, David F.	Federal Tax Senior Manager	18	\$500	50.5	\$ 25,250
Field, Karen Marie	Compensation & Benefits Tax Senior Manager	21	\$500	1.5	\$ 750
French, Mark	Mergers & Acquisitions Tax Partner	17	\$600	4.0	\$ 2,400
Gorden, Tucker D.	Financial Products Tax Manager	5	\$425	31.8	\$ 13,515
Kashlinskaya, Alla R.	Mergers & Acquisitions Tax Senior Manager	8	\$500	19.6	\$ 9,800
Price, Mark H.	Financial Products Tax Partner	7	\$600	3.5	\$ 2,100
Van Gulick, Robert	State & Local Tax Partner	20	\$600	19.0	\$ 11,400
Wakefield, Richard	Federal Tax Partner-Specialist SFAS 109	34	\$600	2.0	\$ 1,200
Grand Total:				<u>171.9</u>	<u>\$ 90,415</u>
Blended Rate:			<u>\$ 526</u>		

## EXHIBIT B

PEGASUS SATELLITE TELEVISION, INC., et al.  
Compensation by Project Category  
September 1, 2004 through November 30, 2004

<u>Category</u>	<u>Attachment</u>	<u>Hours</u>	<u>Amount</u>
Tax Return Review	C1	-	\$ -
Tax Planning	C2	-	\$ -
Transaction Tax Assistance	C3	-	\$ -
Real&Personal Property Tax Assistance	C4	-	\$ -
IRS Examination Assistance	C5	-	\$ -
Other Tax Consulting	C6	-	\$ -
Ch.11 Tax Consequence Assistance	C7	-	\$ -
Tax Provision Assistance	C8	152.3	\$ 80,615
Tax Consulting-Sale of Assets	C9	-	\$ -
Other Tax Consulting-Bankruptcy	C10	19.6	\$ 9,800
Fee Applications & Billing	C11	-	\$ -
Travel	C12	-	\$ -
Total hours and fees		<u>171.9</u>	<u>\$ 90,415</u>

Expense Summary  
September 1, 2004 through November 30, 2004

<u>Category</u>	<u>Attachment</u>	<u>Amount</u>
Ground Transportation	D	\$ 41
Ground Transportation:Excluding Mileage	D	\$ 127
Lodging	D	\$ -
Meals	D	\$ 115
Miscellaneous	D	\$ -
Total expenses		<u>\$ 283</u>

## EXHIBIT C1

PEGASUS SATELLITE TELEVISION, INC., et al.  
Tax Return Review  
September 1, 2004 through November 30, 2004

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Time</u>	<u>Hourly Rate</u>	<u>Amount</u>
		Total Tax Return Review	<u>0.0</u>		<u>\$ -</u>

## EXHIBIT C2

PEGASUS SATELLITE TELEVISION, INC., et al.

Tax Planning

September 1, 2004 through November 30, 2004

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Time</u>	<u>Hourly Rate</u>	<u>Amount</u>
		Total Tax Planning	<u>0.0</u>		<u>\$ -</u>



### EXHIBIT C3

PEGASUS SATELLITE TELEVISION, INC., et al.

Transaction Tax Assistance

September 1, 2004 through November 30, 2004

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Time</u>	<u>Hourly Rate</u>	<u>Amount</u>
		Total Transaction Tax Assistance	<u>0.0</u>		<u>\$ -</u>

## EXHIBIT C4

PEGASUS SATELLITE TELEVISION, INC., et al.  
Real&Personal Property Tax Assistance  
September 1, 2004 through November 30, 2004

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Time</u>	<u>Hourly Rate</u>	<u>Amount</u>
		Total Real&Personal Property Tax Assistance	<u>0.0</u>		<u>\$ -</u>

## EXHIBIT C5

PEGASUS SATELLITE TELEVISION, INC., et al.

IRS Examination Assistance

September 1, 2004 through November 30, 2004

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Time</u>	<u>Hourly Rate</u>	<u>Amount</u>
		Total IRS Examination Assistance	<u>0.0</u>		<u>\$ -</u>

## EXHIBIT C6

PEGASUS SATELLITE TELEVISION, INC., et al.

Other Tax Consulting

September 1, 2004 through November 30, 2004

Name	Date	Description	Time	Hourly Rate	Amount
		Total Other Tax Consulting	<u>0.0</u>		<u>\$ -</u>

## EXHIBIT C7

PEGASUS SATELLITE TELEVISION, INC., et al.  
Ch.11 Tax Consequence Assistance  
September 1, 2004 through November 30, 2004

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Time</u>	<u>Hourly Rate</u>	<u>Amount</u>
		Total Ch.11 Tax Consequence Assistance	<u>0.0</u>		<u>\$ -</u>

## EXHIBIT C8

PEGASUS SATELLITE TELEVISION, INC., et al.  
Tax Provision Assistance  
September 1, 2004 through November 30, 2004

Name	Date	Description	Time	Hourly Rate	Amount
Angeleri, Frank J.	10/28/2004	Review of quarterly tax provision models for quarters prior to Q3	1.8	\$ 600	\$ 1,080
Angeleri, Frank J.	10/28/2004	Review of DTV sale agreements for tax provision consequences	2.2	\$ 600	\$ 1,320
French, Mark	11/2/2004	Initial meeting with J Pooler and C Sewell (both Pegasus), J Barney (Herbein), F Angeleri (KPMG), R Van Gulick (KPMG) and D Antoni (KPMG) to discuss background and scope of project.	3.0	\$ 600	\$ 1,800
French, Mark	11/2/2004	Review corporate structure, understand entities in bankruptcy, discuss financial accounting treatment and 10Q filing requirements, and initial review of prior work on stock basis and solvency prepared by Herbein.	1.0	\$ 600	\$ 600
Angeleri, Frank J.	11/2/2004	Initial meeting with J Pooler and C Sewell (both Pegasus), J Barney (Herbein), M French (KPMG), R Van Gulick (KPMG) and D Antoni (KPMG) to discuss background and scope of project.	3.0	\$ 600	\$ 1,800
Angeleri, Frank J.	11/2/2004	Review corporate structure, understand entities in bankruptcy, discuss financial accounting treatment and 10Q filing requirements	2.7	\$ 600	\$ 1,620
Angeleri, Frank J.	11/2/2004	review loan documents for potential Applicable High Yield Discount Obligation issues	1.3	\$ 600	\$ 780
Antoni, David F	11/2/2004	Initial meeting with J Pooler and C Sewell (both Pegasus), J Barney (Herbein), F Angeleri (KPMG), M French (KPMG), R Van Gulick (KPMG) to discuss background and scope of project.	3.0	\$ 500	\$ 1,500
Antoni, David F	11/2/2004	Review corporate structure, understand entities in bankruptcy, discuss financial accounting treatment and 10Q filing requirements	1.9	\$ 500	\$ 950
Antoni, David F	11/2/2004	review loan documents for potential Applicable High Yield Discount Obligation issues	0.4	\$ 500	\$ 200
Antoni, David F	11/2/2004	Call from R. Wakefield (KPMG) and Frank Angeleri (KPMG) to discuss tax accounting under SFAS 109 for deconsolidation of bankrupt companies to be accounted on a cost basis in Form 100	1.0	\$ 500	\$ 500

## EXHIBIT C8

PEGASUS SATELLITE TELEVISION, INC., et al.  
Tax Provision Assistance  
September 1, 2004 through November 30, 2004

Name	Date	Description	Time	Hourly Rate	Amount
Angeleri, Frank J.	11/2/2004	Call from D. Antoni (KPMG) and R. Wakefield (KPMG) to discuss tax accounting under SFAS 109 for deconsolidation of bankrupt companies to be accounted on a cost basis in Form 10Q	1.0	\$ 600	\$ 600
Van Gulick, Robert R.	11/2/2004	Initial meeting with J Pooler and C Sewell (both Pegasus), J Barney (Herbein), F Angeleri (KPMG), M French (KPMG), and D Antoni (KPMG) to discuss background and scope of project.	3.0	\$ 600	\$ 1,800
Van Gulick, Robert R.	11/2/2004	Review corporate structure, understand entities in bankruptcy, discuss financial accounting treatment and 10Q filing requirements	2.7	\$ 600	\$ 1,620
Wakefield, Richard Colin	11/2/2004	Call from D. Antoni (KPMG) and Frank Angeleri (KPMG) to discuss tax accounting under SFAS 109 for deconsolidation of bankrupt companies to be accounted on a cost basis in Form 10Q	1.0	\$ 600	\$ 600
Angeleri, Frank J.	11/3/2004	Review of quarterly tax provision models for quarters prior to Q3	1.5	\$ 600	\$ 900
Angeleri, Frank J.	11/3/2004	Review of DTV sale agreements for tax provision consequences	2.4	\$ 600	\$ 1,440
Angeleri, Frank J.	11/3/2004	Review offering memorandums for Original Issue Discount and Applicable High Yield Discount Obligation issues for potential book/tax differences	3.1	\$ 600	\$ 1,860
Angeleri, Frank J.	11/3/2004	Call with T. Gorden (KPMG) to discuss Original Issue Discount and Applicable High Yield Discount Obligation issues	1.0	\$ 600	\$ 600
Gorden, Tucker D	11/3/2004	Call with F. Angeleri (KPMG) to discuss Original Issue Discount and Applicable High Yield Discount Obligation issues	0.8	\$ 425	\$ 340
Gorden, Tucker D	11/3/2004	Review offering memorandums for Original Issue Discount and Applicable High Yield Discount Obligation issues for potential book/tax differences	2.2	\$ 425	\$ 935
Van Gulick, Robert R.	11/3/2004	Review of state tax provision computations for quarters prior to the third quarter of 2004	2.8	\$ 600	\$ 1,680
Van Gulick, Robert R.	11/3/2004	Review of state tax provision computations for the third quarter of 2004	3.2	\$ 600	\$ 1,920
Angeleri, Frank J.	11/4/2004	Review offering memorandums for Original Issue Discount and Applicable High Yield Discount Obligation issues for potential book/tax differences	1.7	\$ 600	\$ 1,020

## EXHIBIT C8

PEGASUS SATELLITE TELEVISION, INC., et al.  
Tax Provision Assistance  
September 1, 2004 through November 30, 2004

Name	Date	Description	Time	Hourly Rate	Amount
Angeleri, Frank J.	11/4/2004	Review of DTV sale agreements for tax provision consequences	2.3	\$ 600	\$ 1,380
Gorden, Tucker D	11/4/2004	Review offering memorandums for Original Issue Discount and Applicable High Yield Discount Obligation issues for potential book/tax differences	0.4	\$ 425	\$ 170
Gorden, Tucker D	11/5/2004	Review offering memorandums for Original Issue Discount and Applicable High Yield Discount Obligation issues for potential book/tax differences	1.1	\$ 425	\$ 468
Price, Mark H.	11/5/2004	Review offering memorandums for Original Issue Discount and Applicable High Yield Discount Obligation issues for potential book/tax differences	0.5	\$ 600	\$ 300
Antoni, David F	11/8/2004	Review Herbein prepared tax provision binder containing organization structure, tax attributes, tax basis computations, section 382 limitations in preparation for tax provision review at Pegasus	0.5	\$ 500	\$ 250
Gorden, Tucker D	11/8/2004	Review 13.5% debt-for-debt exchange documents for potential Original Issue Discount and Applicable High Yield Discount Obligation tax issues	1.7	\$ 425	\$ 723
Antoni, David F	11/9/2004	Discussion with K. Field (KPMG) regarding bankrupt companies sale of DTV assets triggering change in control of key employee's contract requiring certain payments for which section 280(g) may apply	0.5	\$ 500	\$ 250
Field, Karen Marie	11/9/2004	Discussion with D. Antoni (KPMG) regarding bankrupt companies sale of DTV assets triggering change in control of key employee's contract requiring certain payments for which section 280(g) may apply	0.5	\$ 500	\$ 250
Gorden, Tucker D	11/9/2004	Review offering memorandum and began Applicable High Yield Discount Obligation calculations	1.8	\$ 425	\$ 765
Antoni, David F	11/10/2004	Review state tax computations with J. Barney (Herbein) for third quarter tax provision review	2.4	\$ 500	\$ 1,200
Antoni, David F	11/10/2004	Review of section 280(g) computations and discussions with J. Barney (Herbein) re: same	2.1	\$ 500	\$ 1,050



## EXHIBIT C8

PEGASUS SATELLITE TELEVISION, INC., et al.  
Tax Provision Assistance  
September 1, 2004 through November 30, 2004

Name	Date	Description	Time	Hourly Rate	Amount
Antoni,David F	11/11/2004	Review of third quarter tax provision model with A. Barna (Pegasus) including temporary and permanent differences, discussion allocation of interest expense from holding companies to operating companies and potential state tax exposure as a result of no intercompany obligation on books of operating companies	3.2	\$ 500	\$ 1,600
Antoni,David F	11/11/2004	Discussions with A. Barna (Pegasus) tax accounting methodology for booking tax on bankrupt companies with intercompany payable and receivable with Pegasus Communications, potential for dividend or contribution to capital for any difference in payable as compared to tax to be paid, review of alternative minimum tax computations	2.6	\$ 500	\$ 1,300
Antoni,David F	11/11/2004	Calls with G Tucker (KPMG) and A. Barna (Pegasus) to discuss debt obligations that may be subject to Applicable High Yield Discount Obligation tax rules	1.0	\$ 500	\$ 500
Antoni,David F	11/11/2004	Review of tax provision model with A. Barna for public debt information to review AHYDO, Cancellation of Indebtedness and Original Issue Discount computations	2.2	\$ 500	\$ 1,100
Gorden,Tucker D	11/11/2004	Work on spreadsheet for debt restructuring and Applicable High Yield Debt Obligation calculations	2.8	\$ 425	\$ 1,190
Antoni,David F	11/12/2004	tax review at Pegasus including 280(g) computation review with J. Barney (Herbein) and discussion with Karen Field (KPMG) on technical application issues	1.0	\$ 500	\$ 500
Antoni,David F	11/12/2004	tax review at Pegasus including research section 263 for deductibility vs. capitalization of bankruptcy costs	0.5	\$ 500	\$ 250
Antoni,David F	11/12/2004	tax review at Pegasus including discussion note exchanges with T. Gorden (KPMG) and applicable high yield debt obligation issues	1.0	\$ 500	\$ 500
Antoni,David F	11/12/2004	Discussion with K. Field (KPMG) regarding section 280G issues	0.5	\$ 500	\$ 250
Field,Karen Marie	11/12/2004	Discussion with D. Antoni (KPMG) regarding section 280G issues	0.5	\$ 500	\$ 250
Gorden,Tucker D	11/12/2004	Conference call with D. Antoni (KPMG) and A. Barna (Pegasus) regarding applicable high yield debt obligation issues	1.0	\$ 425	\$ 425

## EXHIBIT C8

PEGASUS SATELLITE TELEVISION, INC., et al.  
Tax Provision Assistance  
September 1, 2004 through November 30, 2004

Name	Date	Description	Time	Hourly Rate	Amount
Gorden,Tucker D	11/12/2004	Preparation of Original Issue Discount calculations	0.5	\$ 425	\$ 213
Angeleri, Frank J.	11/15/2004	update discussion with D. Antoni (KPMG) and planning for his return to Pegasus on 11/16/2004 to review third quarter tax provision	0.5	\$ 600	\$ 300
Antoni, David F	11/15/2004	update discussion with F. Angeleri (KPMG) and planning for return to Pegasus on 11/16/2004 to review third quarter tax provision	0.5	\$ 500	\$ 250
Antoni, David F	11/16/2004	Meeting at Pegasus to review tax provision models for third quarter of 2004 with Alex Barna (Pegasus) and Carlisle Sewell (Pegasus) and then follow-up conversation with Joe Pooler (Pegasus) to summarize current issues including high yield debt issues and state tax benefits claimed for allocated interest to subsidiaries	2.8	\$ 500	\$ 1,400
Antoni, David F	11/16/2004	Discussion of issues with associated w/inter-company interest. Existence of Debt obligations Interest disallowance in separate company states Allocation of book-tax differences on gain Current vs. ordinary income classification on gain Treatment of deferred inter-company items - Coordination and discussion with R Van Gulick (KPMG) on state tax issues	2.5	\$ 500	\$ 1,250
Antoni, David F	11/16/2004	Calls and emails with T. Gorden (KPMG) and Frank Angeleri (KPMG) on issues for Applicable High Yield Debt Obligations and Original Issue Discount computations	1.0	\$ 500	\$ 500
Gorden, Tucker D	11/16/2004	Calls and emails with David Antoni (KPMG) and Frank Angeleri (KPMG) on issues for Applicable High Yield Debt Obligations and Original Issue Discount spreadsheet modeling	1.0	\$ 425	\$ 425
Van Gulick, Robert R.	11/16/2004	Discussion with D Antoni (KPMG) of issues associated w/inter-company interest. Existence of Debt obligations Interest disallowance in separate company states Allocation of book-tax differences on gain Current vs. ordinary income classification on gain Treatment of deferred inter-company items	2.5	\$ 600	\$ 1,500

## EXHIBIT C8

PEGASUS SATELLITE TELEVISION, INC., et al.  
Tax Provision Assistance  
September 1, 2004 through November 30, 2004

Name	Date	Description	Time	Hourly Rate	Amount
Angeleri, Frank J.	11/17/2004	Conference calls with D. Antoni (KPMG) and T. Gorden (KPMG) to discuss Applicable High Yield Debt Obligation, Original Issue Discount and Cancellation of Indebtedness computations and update of the spreadsheets	2.3	\$ 600	\$ 1,380
Angeleri, Frank J.	11/17/2004	review of tax provision models for third quarter of 2004 at Pegasus with A. Barna (Pegasus), D. Antoni (KPMG), Carlisle Sewell (Pegasus) and discussion with Joe Pooler (Pegasus) status of interest issues for Applicable High Yield Debt Obligations, state tax exposure on interest allocated to operating subsidiaries and tax accounting for bankrupt companies to be presented in 10Q	3.2	\$ 600	\$ 1,920
Antoni, David F	11/17/2004	review of tax provision models for third quarter of 2004 at Pegasus with A. Barna (Pegasus), F. Angeleri (KPMG), Carlisle Sewell (Pegasus) and discussion with Joe Pooler (Pegasus) status of interest issues for Applicable High Yield Debt Obligations, state tax exposure on interest allocated to operating subsidiaries and tax accounting for bankrupt companies to be presented in 10Q	3.2	\$ 500	\$ 1,600
Antoni, David F	11/17/2004	Discussion with K. Field (KPMG) amended employment agreement for key employee for section 280G issues and discussions with A. Barna (Pegasus) on 280G computations	0.5	\$ 500	\$ 250
Antoni, David F	11/17/2004	Discussions with A. Barna (Pegasus) on 280G computations	0.5	\$ 500	\$ 250
Field, Karen Marie	11/17/2004	Discussion with D. Antoni (KPMG) amended employment agreement for key employee for section 280G issues	0.5	\$ 500	\$ 250
Gorden, Tucker D	11/17/2004	Conference calls with D. Antoni and F. Angeleri (KPMG) to discuss Applicable High Yield Debt Obligation, Original Issue Discount and Cancellation of Indebtedness computations and update of the spreadsheets	2.0	\$ 425	\$ 850
Gorden, Tucker D	11/17/2004	Researched debt reopening rules for computation of Cancellation of Indebtedness for debt exchanges	1.0	\$ 425	\$ 425

## EXHIBIT C8

PEGASUS SATELLITE TELEVISION, INC., et al.  
Tax Provision Assistance  
September 1, 2004 through November 30, 2004

Name	Date	Description	Time	Hourly Rate	Amount
Gorden,Tucker D	11/17/2004	Discussions with M. Price (KPMG) regarding Applicable High Yield Debt Obligation issues	0.5	\$ 425	\$ 213
Price,Mark H.	11/17/2004	Discussions with T. Gorden (KPMG) regarding Applicable High Yield Debt Obligation issues	0.5	\$ 600	\$ 300
Price,Mark H.	11/18/2004	Review of Applicable High Yield Debt Obligation computations prepared by T. Gorden (KPMG)	2.5	\$ 600	\$ 1,500
Antoni,David F	11/19/2004	Meeting at Pegasus with Alex Barna (Pegasus) and Carlisle Sewell (Pegasus) to review third quarter 2004 tax provision computations	0.7	\$ 500	\$ 350
Antoni,David F	11/19/2004	Meeting at Pegasus with Alex Barna (Pegasus) and Carlisle Sewell (Pegasus) for discussion of accounting for discontinued operations and sale of DBS assets with Richard Wakefield (KPMG) by phone	1.0	\$ 500	\$ 500
Antoni,David F	11/19/2004	Discussion by phone with R. Wakefield (KPMG) and A. Barna (Pegasus) accounting for discontinued operations and sale of DBS assets	1.0	\$ 500	\$ 500
Gorden,Tucker D	11/19/2004	Worked on Applicable High Yield Debt Obligation spreadsheets (Friday and Sunday) to compute interest disallowance for tax purposes	2.0	\$ 425	\$ 850
Wakefield,Richard Colin	11/19/2004	Discussion by phone with D. Antoni (KPMG) and A. Barna (Pegasus) accounting for discontinued operations and sale of DBS assets	1.0	\$ 600	\$ 600
Angeleri,Frank J.	11/22/2004	review of tax provision models for third quarter of 2004 at Pegasus with A. Barna (Pegasus), D. Antoni (KPMG), Carlisle Sewell (Pegasus) and discussion with Joe Pooler (Pegasus) status of interest issues for Applicable High Yield Debt Obligations, state tax exposure on interest allocated to operating subsidiaries and tax accounting for bankrupt companies to be presented in 10Q.	2.0	\$ 600	\$ 1,200
Angeleri,Frank J.	11/22/2004	review of allocation of purchase price computations under section 1060 for sale of DTV assets with A. Barna (Pegasus)	1.5	\$ 600	\$ 900

## EXHIBIT C8

PEGASUS SATELLITE TELEVISION, INC., et al.

Tax Provision Assistance

September 1, 2004 through November 30, 2004

Name	Date	Description	Time	Hourly Rate	Amount
Angeleri, Frank J.	11/22/2004	Conf. Call w/D. Antoni (KPMG) and R. Van Gulick (KPMG) on state interest disallowance and substance of intercompany debt.	0.5	\$ 600	\$ 300
Antoni, David F	11/22/2004	review of tax provision models for third quarter of 2004 at Pegasus with A. Barna (Pegasus), F. Angeleri (KPMG), Carlisle Sewell (Pegasus) and discussion with Joe Pooler (Pegasus) status of interest issues for Applicable High Yield Debt Obligations, state tax exposure on interest allocated to operating subsidiaries and tax accounting for bankrupt companies to be presented in 10Q	2.0	\$ 500	\$ 1,000
Antoni, David F	11/22/2004	review of allocation of purchase price computations under section 1060 for sale of DTV assets with A. Barna (Pegasus)	2.0	\$ 500	\$ 1,000
Antoni, David F	11/22/2004	Conf. Call w/F. Angeleri (KPMG) and R. Van Gulick (KPMG) on state interest disallowance and substance of intercompany debt.	0.5	\$ 500	\$ 250
Gorden, Tucker D	11/22/2004	Applicable High Yield Debt Obligation spreadsheet modeling for the 13.5% notes	2.2	\$ 425	\$ 935
Gorden, Tucker D	11/22/2004	Continued Applicable High Yield Debt Obligation spreadsheet modeling for the 13.5% notes, Cancellation of Indebtedness and Original Issue Discount computations	1.8	\$ 425	\$ 765
Van Gulick, Robert R.	11/22/2004	Conf. Call w/F. Angeleri (KPMG) and D. Antoni (KPMG) on state interest disallowance and substance of intercompany debt.	0.5	\$ 600	\$ 300
Angeleri, Frank J.	11/23/2004	Meeting at Pegasus with D. Antoni, Rob Van Gulick (KPMG), Pegasus personnel, Herbein personnel and Price Waterhousecoopers to participate and comment on Company's review of its third quarter tax provision.	2.0	\$ 600	\$ 1,200

## EXHIBIT C8

PEGASUS SATELLITE TELEVISION, INC., et al.  
Tax Provision Assistance  
September 1, 2004 through November 30, 2004

Name	Date	Description	Time	Hourly Rate	Amount
Angeleri, Frank J.	11/23/2004	Meeting at Pegasus with D. Antoni (KPMG), Rob Van Gulick (KPMG), Pegasus personnel, Herbein personnel and Price Waterhousecoopers to participate and comment on Company's review of its potential restatements for prior periods for interest expense allocated for state purposes and AHYDO issues - also KPMG description of tax procedures performed for tax provision review	2.0	\$ 600	\$ 1,200
Antoni, David F	11/23/2004	Meeting at Pegasus with F. Angeleri (KPMG), Rob Van Gulick (KPMG), Pegasus personnel, Herbein personnel and Price Waterhousecoopers to participate and comment on Company's review of its third quarter tax provision.	2.0	\$ 500	\$ 1,000
Antoni, David F	11/23/2004	Meeting at Pegasus with F. Angeleri (KPMG), Rob Van Gulick (KPMG), Pegasus personnel, Herbein personnel and Price Waterhousecoopers to participate and comment on Company's review of its potential restatements for prior periods for interest expense allocated for state purposes and AHYDO issues - also KPMG description of tax procedures performed for tax provision review	1.5	\$ 500	\$ 750
Van Gulick, Robert R.	11/23/2004	Mtg. F. Angeleri and D. Antoni (KPMG) and w/Pegasus and PWC on High Yield Debt, Intercompany interest allocation and possible reserve needs including reviewing debt of obligation approach and impact on NOLS	3.0	\$ 600	\$ 1,800
Van Gulick, Robert R.	11/23/2004	Send Carlisle Sewell (Pegasus) information on states w / interest deduction disallowance provisions.	0.5	\$ 600	\$ 300
Antoni, David F	11/24/2004	receive remaining info requested by G. Tucker (KPMG) on 13.5% notes for Applicable High Yield Debt Obligation calcs, Cancellation of Indebtedness, Original Issue Discount - forward email to Tucker - receive Tucker's computations and conference calls with Tucker and Alex to review computations - tax effects for each quarter	1.7	\$ 500	\$ 850

## EXHIBIT C8

PEGASUS SATELLITE TELEVISION, INC., et al.  
Tax Provision Assistance  
September 1, 2004 through November 30, 2004

Name	Date	Description	Time	Hourly Rate	Amount
Antoni,David F	11/24/2004	follow-up conference call with A. Barna(Pegasus) on discovery of new \$85 million note with Original Issue Discount that needs Applicable High Yield Debt Obligation computation to determine tax effect	0.7	\$ 500	\$ 350
Gorden,Tucker D	11/24/2004	Prepare Applicable High Yield Debt Obligation spreadsheet computations	2.0	\$ 425	\$ 850
Gorden,Tucker D	11/24/2004	Dividing calculations up by calendar quarter, calls with D Antoni (KPMG) and A. Barna (Pegasus)	2.0	\$ 425	\$ 850
Angeleri, Frank J.	11/29/2004	Discuss w/ D. Antoni (KPMG) and T. Gorden (KPMG) Applicable High Yield Debt Obligation (AHYDO) calculations on \$85 million note and discussion with Joe Pooler on his questions on the AHYDO computations on the 13.5% notes - follow-up questions from Joe Pooler (Pegasus) on calculations on \$85 million note - review his email and discussion with T. Gorden (Pegasus) responses to J. Pooler's questions. Review of NASDAQ letter for tax discussion	2.0	\$ 600	\$ 1,200
Antoni,David F	11/29/2004	Discuss w/ F. Angeleri (KPMG) and T. Gorden (KPMG) Applicable High Yield Debt Obligation (AHYDO) calculations on \$85 million note and discussion with Joe Pooler on his questions on the AHYDO computations on the 13.5% notes - follow-up questions from Joe Pooler (Pegasus) on calculations on \$85 million note - review his email and discussion with T. Gorden (Pegasus) responses to J. Pooler's questions. Review of NASDAQ letter for tax discussion	2.0	\$ 500	\$ 1,000
Gorden,Tucker D	11/29/2004	Spreadsheet modeling, conversations with J. Pooler (Pegasus) Applicable High Yield Debt Obligation calcs on \$85M notes	3.0	\$ 425	\$ 1,275
Gorden,Tucker D	11/29/2004	Calculation of Deferred tax treatment of Cancellation of Indebtedness Income related to exchange and payoff of notes	1.0	\$ 425	\$ 425
Antoni,David F	11/30/2004	reviewed emails from J. Pooler (Pegasus) on \$85 million note Applicable High Yield Debt Obligation issue	0.2	\$ 500	\$ 100

## EXHIBIT C8

PEGASUS SATELLITE TELEVISION, INC., et al.  
Tax Provision Assistance  
September 1, 2004 through November 30, 2004

Name	Date	Description	Time	Hourly Rate	Amount
Antoni,David F	11/30/2004	Review of client memo on position on tax treatment of allocated interest expense for state purposes	0.4	\$ 500	\$ 200
Gorden,Tucker D	11/30/2004	Determined issue price of 12.5% notes for Applicable High Yield Debt Obligation calculations	1.0	\$ 425	\$ 425
Van Gulick,Robert R.	11/30/2004	Review of client memo on treatment of inter-company interest for state income tax deduction purposes	0.8	\$ 600	\$ 480
Total Tax Provision Assistance			<u>152.3</u>		<u>\$ 80,615</u>



## EXHIBIT C9

PEGASUS SATELLITE TELEVISION, INC., et al.

Tax Consulting-Sale of Assets

September 1, 2004 through November 30, 2004

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Time</u>	<u>Hourly Rate</u>	<u>Amount</u>
		Total Tax Consulting-Sale of Assets	<u>0.0</u>		<u>\$ -</u>

## EXHIBIT C10

PEGASUS SATELLITE TELEVISION, INC., et al.  
Other Tax Consulting-Bankruptcy  
September 1, 2004 through November 30, 2004

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Time</u>	<u>Hourly Rate</u>	<u>Amount</u>
Kashlinskaya,Alla R	10/29/2004	Review of Pegasus materials (debtors disclosure and plan of reorganization) in order to prepare summary of emergence steps and classes of debtors summary.	3.2	\$ 500	\$ 1,600
Kashlinskaya,Alla R	10/30/2004	Review other background information for Pegasus (such as financial statements) in order to prepare summary of emergency steps and classes of debtors summary.	3.8	\$ 500	\$ 1,900
Kashlinskaya,Alla R	10/30/2004	Review Herbein (other tax advisors to Pegasus) binder in order to prepare summary of emergency steps and classes of debtors summary.	2.8	\$ 500	\$ 1,400
Kashlinskaya,Alla R	11/1/2004	Self review worksheets prepared (summary of emergence steps and classes of debtors).	3.6	\$ 500	\$ 1,800
Kashlinskaya,Alla R	11/1/2004	Prepare summary of emergence steps.	2.9	\$ 500	\$ 1,450
Kashlinskaya,Alla R	11/1/2004	Prepare worksheet summarizing classes of debtors.	3.3	\$ 500	\$ 1,650
		Total Other Tax Consulting-Bankruptcy	<u>19.6</u>		<u>\$ 9,800</u>

## EXHIBIT C11

PEGASUS SATELLITE TELEVISION, INC., et al.

Fee Applications & Billing

September 1, 2004 through November 30, 2004

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Time</u>	<u>Hourly Rate</u>	<u>Amount</u>
		Total Fee Applications & Billing	<u>0.0</u>		<u>\$ -</u>

## EXHIBIT C12

PEGASUS SATELLITE TELEVISION, INC., et al.

Travel

September 1, 2004 through November 30, 2004

Name	Date	Description	Time	Hourly Rate	Amount
		Sub-Total	<u>0.0</u>		<u>\$ -</u>
		Total Travel			<u>\$ -</u>

## EXHIBIT D

PEGASUS SATELLITE TELEVISION, INC., et al.  
 Summary of Expenses  
 September 1, 2004 through November 30, 2004

Name	Date	Description	Amount
<i>Ground Transportation</i>			
Angeleri, Frank J.	11/3/2004	Number of Miles Incurred:40 Normal Commute to Office:10 Reimbursable Miles(# Miles Incurred - Normal Commute):30 Business Purpose:PEGASUS MEETING From:HOME To:PEGASUS	\$11
Angeleri, Frank J.	11/4/2004	Number of Miles Incurred:40 Normal Commute to Office:10 Reimbursable Miles(# Miles Incurred - Normal Commute):30 Business Purpose:TAX MEETING From:HOME To:PEGASU:	\$11
Angeleri, Frank J.	11/5/2004	Number of Miles Incurred:40 Normal Commute to Office:10 Reimbursable Miles(# Miles Incurred - Normal Commute):30 Business Purpose:TAX MEETING From:HOME To:PEGASU:	\$11
Angeleri, Frank J.	11/23/2004	Number of Miles Incurred:20 Normal Commute to Office:FROM OFFICE Reimbursable Miles(# Miles Incurred - Normal Commute):20 Business Purpose:MEETING From:OFFICE To:PEGASUS	\$8
<i>Subtotal - Ground Transportation</i>			<u>\$ 41</u>
<i>Ground Transportation Excluding Mileage:</i>			
Angeleri, Frank J.	11/3/2004	Description:Parking Purpose:Client Meeting. 1 Day.	\$21
Angeleri, Frank J.	11/4/2004	Description:Parking Purpose:Client Meeting. 1 Day.	\$21
Van Gulick, Robert R.	11/4/2004	Description:Parking Purpose:Client Meeting. 1 Day.	\$22
Angeleri, Frank J.	11/17/2004	Description:Parking Purpose:Client Meeting. 1 Day.	\$21
Angeleri, Frank J.	11/22/2004	Description:Parking Purpose:Client Meeting. 1 Day.	\$21
Angeleri, Frank J.	11/23/2004	Description:Parking Purpose:Client Meeting. 1 Day.	\$21
<i>Subtotal - Ground Transportation:Excluding Mileage</i>			<u>\$ 127</u>
<i>Lodging:</i>			
<i>Subtotal - Lodging</i>			<u>\$ -</u>
<i>Meals:</i>			
Angeleri, Frank J.	11/3/2004	Dinner:Location:TGI FRIDAYS Attendees:VAN GULICK, ANGELENERI, ANTONI Business Purpose:TAX MEETIN	\$49
Angeleri, Frank J.	11/4/2004	Dinner:-Location:HOUlihans Attendees:VAN GULICK, ANGELENERI Business Purpose:TAX MEETIN	\$38
Angeleri, Frank J.	11/23/2004	Dinner:Location:CHILI GRILL Attendees:ANTONI, ANGELENERI Business Purpose:PEGASUS TAX DISCUSSIONS	\$28
<i>Subtotal - Meals</i>			<u>\$ 115</u>
<i>Other:</i>			
<i>Subtotal - Other</i>			<u>\$ -</u>
<b>Total Expenses</b>			<u><u>\$ 283</u></u>

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MAINE

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

**CERTIFICATE OF SERVICE**

I, Sheila R. Dilios, being over the age of eighteen and an employee of Bernstein, Shur, Sawyer & Nelson, hereby certify that on January 20, 2005 I caused the First Interim Fee Application of KPMG LLP for the Period From September 1, 2004 through November 30, 2004, to be served on the parties listed by verifying that such persons(s) are listed on the Electronic Mail Notice List kept by the Clerk's office and therefore will be served as part of the Electronic Case Filing ("ECF") system pursuant to the Standing Order Regarding Administrative Procedures for Electronically Filed Cases dated August 12, 2002, and entered in the U.S. Bankruptcy Court for the District of Maine. Persons who will be served as part of the ECF System are designated in the "ECF Filing" section of the service list. I did not cause service to be made on the persons shown in the "ECF Filing" section.

January 20, 2005

/s/ Sheila R. Dilios  
SHEILA R. DILIOS

BERNSTEIN, SHUR, SAWYER & NELSON  
100 Middle Street, P.O. Box 9729  
Portland, ME 04104-5029

## SERVICE VIA “ECF FILING”

- **Gayle H. Allen**  
[gallen@verrilldana.com](mailto:gallen@verrilldana.com); [bankr@verrilldana.com](mailto:bankr@verrilldana.com); [ebriggeman@verrilldana.com](mailto:ebriggeman@verrilldana.com)
- **Fred W. Bopp, III,**  
[fbopp@perkinsthompson.com](mailto:fbopp@perkinsthompson.com); [malexander@perkinsthompson.com](mailto:malexander@perkinsthompson.com)
- **Eric K. Bradford**  
[Eric.K.Bradford@USDOJ.gov](mailto:Eric.K.Bradford@USDOJ.gov)
- **Robert S. Brady**  
[bankruptcy@ycst.com](mailto:bankruptcy@ycst.com)
- **Roger A. Clement, Jr.**  
[rclement@verrilldana.com](mailto:rclement@verrilldana.com); [bankr@verrilldana.com](mailto:bankr@verrilldana.com)
- **Randy J. Creswell**  
[rcreswell@perkinsthompson.com](mailto:rcreswell@perkinsthompson.com); [cpaine@perkinsthompson.com](mailto:cpaine@perkinsthompson.com)
- **Daniel Cummings**  
[dcummings@nhdlaw.com](mailto:dcummings@nhdlaw.com)
- **Daniel R. Felkel**  
[dfelkel@thplaw.com](mailto:dfelkel@thplaw.com); [hmitchell-moore@thplaw.com](mailto:hmitchell-moore@thplaw.com)
- **David J. Gaier**  
[dgaier@mccarter.com](mailto:dgaier@mccarter.com)
- **Alan Eric Gamza**  
[agamza@mosessinger.com](mailto:agamza@mosessinger.com); [cdanielson@mosessinger.com](mailto:cdanielson@mosessinger.com)
- **Jay S. Geller**  
[jgeller@maine.rr.com](mailto:jgeller@maine.rr.com)
- **Steven A. Ginther**  
[mebecf@dor.mo.gov](mailto:mebecf@dor.mo.gov)
- **Leonard M. Gulino**  
[lgulino@bssn.com](mailto:lgulino@bssn.com); [sdilios@bssn.com](mailto:sdilios@bssn.com)
- **Nava Hazan**  
[nhazan@akingump.com](mailto:nhazan@akingump.com); [pdublin@akingump.com](mailto:pdublin@akingump.com); [aqureshi@akingump.com](mailto:aqureshi@akingump.com);  
[djnewman@akingump.com](mailto:djnewman@akingump.com); [mtilney@akingump.com](mailto:mtilney@akingump.com)
- **Bruce B. Hochman**  
[bhochman@lambertcoffin.com](mailto:bhochman@lambertcoffin.com); [cyoung@lambertcoffin.com](mailto:cyoung@lambertcoffin.com)
- **Regan M. Horney**  
[rhorney@brannlaw.com](mailto:rhorney@brannlaw.com)
- **Kim Y. Jefferson**  
[ICBRCAL@state.tn.us](mailto:ICBRCAL@state.tn.us)

- **Jeffrey L. Jonas**  
[jjonas@brownrudnick.com](mailto:jjonas@brownrudnick.com)
- **Robert J. Keach**  
[rkeach@bssn.com](mailto:rkeach@bssn.com); [sdilios@bssn.com](mailto:sdilios@bssn.com)
- **Jacob A. Manheimer**  
[jmanheimer@pierceatwood.com](mailto:jmanheimer@pierceatwood.com); [mpottle@pierceatwood.com](mailto:mpottle@pierceatwood.com)
- **Benjamin E. Marcus**  
[bmarcusecf@dwmlaw.com](mailto:bmarcusecf@dwmlaw.com)
- **George J. Marcus**  
[bankruptcy@mcm-law.com](mailto:bankruptcy@mcm-law.com); [dgerry@mcm-law.com](mailto:dgerry@mcm-law.com)
- **John P. McVeigh**  
[jmcveigh@preti.com](mailto:jmcveigh@preti.com)
- **Ellen Moring**  
[emoring@sidley.com](mailto:emoring@sidley.com); [pcaruso@sidley.com](mailto:pcaruso@sidley.com); [jknowles@sidley.com](mailto:jknowles@sidley.com); [emcdonnell@sidley.com](mailto:emcdonnell@sidley.com); [jmargulies@sidley.com](mailto:jmargulies@sidley.com)
- **Guy S. Neal**  
[gneal@sidley.com](mailto:gneal@sidley.com)
- **Timothy H. Norton**  
[tnorton@krz.com](mailto:tnorton@krz.com)
- **Richard J. O'Brien**  
[robrien@lcwlaw.com](mailto:robrien@lcwlaw.com); [bmclure@lcwlaw.com](mailto:bmclure@lcwlaw.com)
- **Jennifer H. Pincus**  
[jpincus@perkinsthompson.com](mailto:jpincus@perkinsthompson.com)
- **Peter Michael Reed**  
[sragdale@mvalaw.com](mailto:sragdale@mvalaw.com)
- **F. Bruce Sleeper**  
[bankruptcy@jbgf.com](mailto:bankruptcy@jbgf.com)
- **Office of the US Trustee**  
[ustpretion01.po.ecf@usdogj.gov](mailto:ustpretion01.po.ecf@usdogj.gov)