

February 24, 2005 at 10:30 a.m.
Response Deadline:
February 15, 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' SECOND 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 Joseph W. Pooler, Jr., Senior Vice President and Chief Financial Officer of Pegasus Satellite Television, Inc. (the “Pooler Declaration”) attached hereto as Exhibit I.

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.

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 Debtors’ 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 1,061 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 or obligation 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 Debtors in these cases despite having only one claim against one Debtor (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 the Disputed Claim listed in Exhibit A: (i) arose prior to the Petition Date; (ii) was 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) was nonetheless filed after the applicable Bar Date, as indicated by the date identified in the column labeled “Date Filed” in Exhibit A. Accordingly, the Disputed Claim listed in Exhibit A is untimely and should be disallowed in its entirety pursuant to section 502(b)(9) of the Bankruptcy Code. Furthermore, the Debtors expressly reserve the right to object to this Disputed Claim 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 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 yet remain on the Claims Register. 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 the Remaining Claims 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.

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 or liability more than once, thereby requiring the Debtors to object to the Disputed Claim that appears to be duplicative. The Debtors should not be required to pay a claimant twice on the

² Certain Remaining Claims are also listed on 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.

same obligation or debt. Moreover, elimination of duplicate 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. This relief is necessary to prevent the allowance of claims, which by their nature, have been duplicated and yet remain on the Claims Register. The claimants’ rights to assert the Surviving Claims 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 applicable Claim. While the Debtors have attempted to compare the amounts requested in the Insufficient

³ Certain Surviving 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.

Documentation Claims with any 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 Claimant provide the Debtors with what it determines to be sufficient documentation to substantiate its Claim, the Debtors expressly reserve the right to object to the Disputed Claim 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.

V. Request to Disallow or Reduce Claims Not Reflected in the Debtors' Books and Records or Claims for which the Debtors are not Otherwise Liable

22. The Disputed Claims listed in Exhibits E and F are either not identifiable or otherwise cognizable based upon 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, or are claims for which the Debtors believe they otherwise have no liability. Accordingly, the Debtors hereby object to the Disputed Claims listed in Exhibits E and F on the basis that such Disputed Claims either (i) overstate the amount of any debt that may possibly be owed by the Debtors or (ii) do not represent liabilities 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 or upon review of the claims in the underlying administrative or judicial proceedings, as applicable, 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"). With respect to certain of the No Liability Claims, after a review of the Debtors' books and records, the Debtors have determined they owe no obligations to those claimants asserting such No Liability Claims. In addition, with

respect to the claims filed by Gatelinx Corp., the Debtors believe that they are not jointly and severally liable. Each such No Liability Claim should be expunged because (i) such Disputed Claims assert liability purportedly owed by the Debtors for which according to the Debtors books and records, any liability owed, has been previously satisfied and/or (ii) such Disputed Claims are based on a contract under which there is no joint and several liability among the Debtors for the amount claimed. With respect to the Claims filed by claimants Jatarqua Ramsey, David R. Miller and Robert R. Russell, listed on Exhibit F, the Debtors have reviewed the claims, which are based upon underlying administrative or judicial proceedings, and have concluded that under applicable law, they owe no obligations to those claimants asserting such No Liability Claims.

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 such claimants 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 or incorrectly filed 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).

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 a claim from being incorrectly asserted against Debtor entities. The claimants’ rights to assert the Continuing Claims 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 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’s 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 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 actually received by the Clerk of the Bankruptcy Court no later than 4 p.m. Eastern Time on February 15, 2005. Claimants should read the proposed Order and the exhibits attached to this Objection carefully. A Response must address each ground upon which the Debtors object to a particular Claim. A hearing to consider the Debtors' Objection shall be held on February 24, 2005 at 10:30 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, Esq., 787 Seventh Avenue, New York, New York 10019; (c) Sidley Austin Brown & 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, Esq., 100 Middle Street, P.O. Box 9729, Portland, Maine 04104; and (e) Akin Gump Strauss Hauer & Feld, LLP, Attn: Philip C. Dublin, Esq., 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 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. 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
January 25, 2005

SIDLEY AUSTIN BROWN & WOOD LLP
Larry J. Nyhan
James F. Conlan
Paul S. Caruso
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

(attached hereto)

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

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

Creditor Name and Address	Debtor ID	Case Number	Claim Number	Date Claim Filed	Claim Amount*	Basis for Objection
6117435 TRIUNE COLOR CORP. GARY BROMKE 2605 N RIVER RD. CINNAMINSON, NJ 08077	PEGASUS SATELLITE TELEVISION, INC.	04-20878	965	11/12/04	\$ 1,398.85	Late filed claim.
			1		\$ 1,398.85	

- End of Late Filed Claims Exhibit -

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.
 **Claimant should read each Exhibit carefully as claim may be contained on more than one Exhibit.

EXHIBIT B

(attached hereto)

Amended Claims to Be Expunged
 Exhibit B - Second Omnibus Objection

Creditor Name and Address		Debtor ID	Remaining Claim				Amended Claim to be Expunged				Basis for Objection	
Case Number	Claim Number	Date Filed	Claim Amount*	Case Number	Claim Number	Date Claim Filed	Claim Amount*	Case Number	Claim Number	Date Claim Filed	Claim Amount*	
6114889 CITY OF WESTBROOK F. BRUCE SLEEPER 2 YORK ST WESTBROOK, ME 04092	181	09/15/04	\$ 40,716.90	UNKNOW	180	09/15/04	\$ 13,632.30	04-20878	127	09/07/04	\$ 40,716.90	Amended Claim.
6465723 DEPARTMENT OF THE TREASURY DIANE GLAZIER, BANKRUPTCY SPECIALIST INTERNAL REVENUE SERVICE 68 SEWALL STREET ROOM 311-INSOLVENCY GROUP 2 AUGUSTA, ME 04330-6382	949***	01/15/05	11,709.38	04-20878	1050	01/15/05	11,709.38	04-20878	570	10/11/04	153,966,468.38	Amended Claim.
	1039	01/15/05	-	04-20864	1039	01/15/05	-	04-20864	937	11/12/04	16,709.38	Amended Claim.
	1040	01/15/05	-	04-20865	1040	01/15/05	-	04-20865	938	11/12/04	5,000.00	Amended Claim.
	1041	01/15/05	-	04-20866	1041	01/15/05	-	04-20866	939	11/12/04	5,000.00	Amended Claim.
	1042	01/15/05	-	04-20867	1042	01/15/05	-	04-20867	940	11/12/04	5,000.00	Amended Claim.
	1043	01/15/05	-	04-20868	1043	01/15/05	-	04-20868	941	11/12/04	5,000.00	Amended Claim.
	1044	01/15/05	-	04-20871	1044	01/15/05	-	04-20871	942	11/12/04	5,000.00	Amended Claim.
	1045	01/15/05	-	04-20872	1045	01/15/05	-	04-20872	943	11/12/04	5,000.00	Amended Claim.
	1046	01/15/05	-	04-20874	1046	01/15/05	-	04-20874	945	11/12/04	5,000.00	Amended Claim.
	1047	01/15/05	-	04-20875	1047	01/15/05	-	04-20875	946	11/12/04	5,000.00	Amended Claim.
	1048	01/15/05	-	04-20876	1048	01/15/05	-	04-20876	947	11/12/04	5,000.00	Amended Claim.
	1049	01/15/05	-	04-20877	1049	01/15/05	-	04-20877	948	11/12/04	5,000.00	Amended Claim.
	1051	01/15/05	-	04-20879	1051	01/15/05	-	04-20879	950	11/12/04	5,000.00	Amended Claim.
	1052	01/15/05	-	04-20880	1052	01/15/05	-	04-20880	951	11/12/04	5,000.00	Amended Claim.
	1053	01/15/05	-	04-20881	1053	01/15/05	-	04-20881	952	11/12/04	5,000.00	Amended Claim.
	1054	01/15/05	10,162.62	04-20882	1054	01/15/05	10,162.62	04-20882	953	11/12/04	15,162.62	Amended Claim.
	1055	01/15/05	863.17	04-20885	1055	01/15/05	863.17	04-20885	955	11/12/04	5,863.17	Amended Claim.
	1056	01/15/05	-	04-20886	1056	01/15/05	-	04-20886	956	11/12/04	5,000.00	Amended Claim.
	1057	01/15/05	-	04-20887	1057	01/15/05	-	04-20887	957	11/12/04	5,000.00	Amended Claim.
	1058	01/15/05	-	04-20888	1058	01/15/05	-	04-20888	958	11/12/04	5,000.00	Amended Claim.
	1059	01/15/05	-	04-20889	1059	01/15/05	-	04-20889	959	11/12/04	5,000.00	Amended Claim.
	1060	01/15/05	-	04-20891	1060	01/15/05	-	04-20891	961	11/12/04	5,000.00	Amended Claim.
	1061	01/15/05	-	04-20892	1061	01/15/05	-	04-20892	962	11/12/04	5,000.00	Amended Claim.
6248495 PENNSYLVANIA DEPARTMENT OF REVENUE MICHELLE B. JENKINS, CHIEF COMMONWEALTH OF PENNSYLVANIA BANKRUPTCY DIVISION DEPARTMENT 280946 HARRISBURG, PA 17128-0946	257	09/23/04	11,283.82	04-20867	257	09/23/04	11,283.82	04-20867	98**	08/16/04	21,400.82	Amended Claim.
6119550 ROBERT R. RUSSELL 208 GREEN OAK DRIVE SAVANNAH, GA 31419	734**	10/12/04	785,000.00	04-20882	734**	10/12/04	785,000.00	04-20882	733	10/12/04	785,000.00	Amended Claim.
6257060 TENNESSEE DEPARTMENT OF REVENUE C/O TN ATTORNEY GENERAL'S OFFICE P.O. BOX 20207 NASHVILLE, TN 37202-0207	1030	12/14/04	41,367.26	04-20878	1030	12/14/04	41,367.26	04-20878	45	07/20/04	100,000.00	Amended Claim.
	29		\$ 926,444.83		29		\$ 155,060,453.57		29		\$ 155,060,453.57	

- End of Amended Claims Exhibit -

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.
 **Claimant should read each Exhibit carefully as claim may be contained on more than one Exhibit.
 ***Claimant should read this Exhibit carefully as claim may appear more than once on this Exhibit.

EXHIBIT C

(attached hereto)

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

Surviving Claim		Duplicate Claim to Be Expunged								
Creditor Name and Address	Debtor ID	Case Number	Claim Number	Date Claim Filed	Claim Amount*	Case Number	Claim Number	Date Claim Filed	Claim Amount*	Basis for Objection
6639877 LENEXA INDUSTRIAL PARK, INC. LATHROP & GAGE L.C. DAVID L. ZEILER 2345 GRAND BLVD. SUITE 2800 KANSAS CITY, MO 64108	PEGASUS SATELLITE TELEVISION, INC.	04-20878	1033	12/30/04	\$ 549,779.46	04-20878	1032	12/30/04	\$ 549,779.46	Duplicate Claim
6256981 MASSACHUSETTS DEPARTMENT OF REVENUE WILLIAM F. CONNOR LITIGATION BUREAU BANKRUPTCY UNIT P.O. BOX 9564 BOSTON, MA 02114	PEGASUS SATELLITE TELEVISION, INC.	04-20878	176	08/30/04	72,842.37	04-20878	112	08/23/04	72,842.37	Duplicate Claim
6248489 MISSISSIPPI STATE TAX COMMISSION BRENDA T. CARTER BANKRUPTCY SECTION P.O. BOX 23338 JACKSON, MS 39225-3338	PEGASUS SATELLITE TELEVISION, INC.	04-20878	122	08/18/04	85,939.50	04-20878	81	08/05/04	85,939.50	Duplicate Claim
6248495 PENNSYLVANIA DEPARTMENT OF REVENUE MICHELLE B. JENKINS, CHIEF COMMONWEALTH OF PENNSYLVANIA BANKRUPTCY DIVISION DEPARTMENT 280946 HARRISBURG, PA 17128-0946	PEGASUS BROADCAST TELEVISION, INC.	04-20867	98**	08/16/04	21,400.82	04-20867	91	08/02/04	21,400.82	Duplicate Claim
6114090 VON FRASER CFC TAX COLLEC NICOL BROOKS, DIRECTOR OF ADMINISTRATION P.O. BOX 1439 GAINESVILLE, FL 32602	UNKNOWN	UNKNOWN	265	09/20/04	17,177.13	UNKNOWN	425	09/15/04	17,177.13	Duplicate Claim
				\$ 747,139.28		5		\$ 747,139.28		

- End of Duplicate Claims Exhibit -

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

(attached hereto)

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

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

Creditor Name and Address	Debtor ID	Case Number	Claim Number	Date Claim Filed	Claim Amount*	Basis for Objection
6114716 FIDDLEHEADS LANDSCAPING MICHAEL PHILLIPS PO BOX 4246 CHATTANOOGA, TN 37405	UNKNOWN	UNKNOWN	568	10/11/04	\$ 1,074.00	Insufficient Documentation
6114526 INDEPENDENT CHEMICAL CORP P.O. BOX 376 O'HARA PARK PITTSBURGH, PA 15260	UNKNOWN	UNKNOWN	137	09/10/04	2,342.06	Insufficient Documentation
6114102 WARNERS BROS DOMESTIC TELEVISION DISTRIBUTION WAYNE M. SMITH A/K/A WARNER BROS. ENTERTAINMENT INC. 4000 WARNER BLVD. BLDG. 156, RM. 5158 BURBANK, CA 91522	PEGASUS BROADCAST TELEVISION, INC.	04-20867	578	10/11/04	3,192.00	Insufficient Documentation
					\$	6,608.06

- End of Insufficient Documentation Claims Exhibit -

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

(attached hereto)

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

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

Creditor Name and Address	Debtor ID	Case Number	Claim Number	Claim Amount*	Claim Priority Status	Modified Claim Amount*	Modified Priority Claim Status	Basis for Objection
A.C. MOORE JAN HUSSEY, OFFICE MGR. 200 RUNNING HILL ROAD SOUTH PORTLAND, ME 14106	PEGASUS BROADCAST TELEVISION, INC.	04-20867	154	\$ 41.25	Unsecured	\$ 16.25	Unsecured	The Debtor's books and records reflect the Modified Claim Amount.
6248360								
AT&T CORP. C/O REGEN CAPITAL I NEIL HERSKOWITZ PO BOX 237210 ANSONIA STATION NEW YORK, NY 10023	PEGASUS SATELLITE TELEVISION, INC.	04-20878	494	119,354.80	Unsecured	103,360.45	Unsecured	The Debtor's books and records reflect the Modified Claim Amount.
6248326								
BROADCAST MUSIC, INC. JUDITH L. SAFFER, ESQ. 320 WEST 57TH STREET NEW YORK, NY 10019	HMW, INC.	04-20864	244	2,163.00	Unsecured	144.20	Unsecured	The Debtor's books and records reflect the Modified Claim Amount.
6248272								
BROADCAST MUSIC, INC. JUDITH L. SAFFER, ESQ. 320 WEST 57TH STREET NEW YORK, NY 10019	PEGASUS BROADCAST TELEVISION, INC.	04-20867	245	1,216.00	Unsecured	81.07	Unsecured	The Debtor's books and records reflect the Modified Claim Amount.
6248273								
WOLF LICENSE CORP.	WDSI LICENSE CORP.	04-20874	246	3,022.00	Unsecured	201.47	Unsecured	The Debtor's books and records reflect the Modified Claim Amount.
6248274								
WOLF LICENSE CORP.	WOLF LICENSE CORP.	04-20876	247	10,012.00	Unsecured	5,339.73	Unsecured	The Debtor's books and records reflect the Modified Claim Amount.
6248275								
WTLH LICENSE CORP.	WTLH LICENSE CORP.	04-20877	248	2,278.00	Unsecured	151.87	Unsecured	The Debtor's books and records reflect the Modified Claim Amount.
6248276								
WTLH LICENSE CORP.	WTLH LICENSE CORP.	04-20877	46	600.52	Unsecured	117.57	Unsecured	The Debtor's books and records reflect the Modified Claim Amount.
6114834								
CABLE DEPOT 4487 B PARK DR NORCROSS, GA 30093	PEGASUS BROADCAST TELEVISION, INC.	04-20867	737	5,460.00	Unsecured	260.00	Unsecured	The Debtor's books and records reflect the Modified Claim Amount.
6465768								
CARSEY-WERNER DISTRIBUTION, LLC C/O MOSES & SINGER LLP ALAN E. GAMZA 1301 AVENUE OF THE AMERICAS NEW YORK, NY 10019-6076	PEGASUS BROADCAST TELEVISION, INC.	04-20878	493	9,625.30	Unsecured	7,775.40	Unsecured	The Debtor's books and records reflect the Modified Claim Amount.
6199318								
DELL, INC. MICHAEL KELLER ONE DELL WAY BLDG. 1, MS 8052 ROUND ROCK, TX 78682	PEGASUS BROADCAST TELEVISION, INC.	04-20878	493	9,625.30	Unsecured	7,775.40	Unsecured	The Debtor's books and records reflect the Modified Claim Amount.
6199318								

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.
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PEGASUS SATELLITE TELEVISION, INC., et al.
 Consolidated Case No. 04-20878

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

Creditor Name and Address	Debtor ID	Case Number	Claim Number	Claim Amount*	Claim Priority Status	Modified Claim Amount*	Modified Priority Claim Status	Basis for Objection
PEGASUS SATELLITE TELEVISION, INC. 6465731 GATELINK CORP. C/O REGAN M. HORNNEY BRANN & ISAACSON 184 MAIN STREET PO BOX 3070 LEWISTON, ME 04243-3070	PEGASUS SATELLITE TELEVISION, INC.	04-20878	628	3,020,535.00	Unsecured	8,210.00	Unsecured	The Debtor's books and records reflect the Modified Claim Amount.
PEGASUS BROADCAST TELEVISION, INC. 6248603 HANDYMAN EQUIPMENT RE ELIZABETH E. FERNALD ONE STOP PARTY SHOP 262 MAIN ST S PORTLAND, ME 04106	PEGASUS BROADCAST TELEVISION, INC.	04-20867	497	108.70	Unsecured	100.90	Unsecured	The Debtor's books and records reflect the Modified Claim Amount.
PEGASUS SATELLITE COMMUNICATIONS, INC. 6118292 HOHENSCHILD WELDERS SUPPLY PERRY JOHNSON, PRES. 1620 CAMPBELL ST. KANSAS CITY, MO 64108	PEGASUS SATELLITE COMMUNICATIONS, INC.	04-20889	251	24.17	Unsecured	13.49	Unsecured	The Debtor's books and records reflect the Modified Claim Amount.
PEGASUS BROADCAST TELEVISION, INC. 6248518 JACK WILLIAMS TIRE CO, INC. WILLIAM C. WILLIAMS, PRESIDENT P.O. BOX 3655 SCRANTON, PA 18505	PEGASUS BROADCAST TELEVISION, INC.	04-20867	94	89.04	Unsecured	88.10	Unsecured	The Debtor's books and records reflect the Modified Claim Amount.
PEGASUS SATELLITE TELEVISION, INC. 6274868 NIELSEN MEDIA RESEARCH 150 NORTH MARTINGALE RD. SCHAUMBURG, IL 60173	PEGASUS SATELLITE TELEVISION, INC.	04-20878	190	3,617.07	Unsecured	2,355.33	Unsecured	The Debtor's books and records reflect the Modified Claim Amount.
UNKNOWN 6195927 PARAMOUNT PICTURES CORPORATION KIM FITZGERALD 555 MELROSE AVE. RODENBERRY BUILDING RM 3006 HOLLYWOOD, CA 90038-3197	UNKNOWN	UNKNOWN	300	448,563.82	Unsecured	1,540.08	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.
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PEGASUS SATELLITE TELEVISION, INC., et al.
 Consolidated Case No. 04-20878

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

Creditor Name and Address	Debtor ID	Case Number	Claim Number	Claim Amount*	Claim Priority Status	Modified Claim Amount**	Modified Priority Claim Status	Basis for Objection
R R COMMUNICATIONS C/O RIVERSIDE CLAIMS NEIL HERSKOWITZ P.O. BOX 626 PLANETARIUM STATION NEW YORK, NY 10024	PEGASUS SATELLITE TELEVISION, INC.	04-20878	74	32,672.15	Unsecured	6,825.00	Unsecured	The Debtor's books and records reflect the Modified Claim Amount.
6276491 SONY PICTURES TELEVISION, INC. KATHLEEN HALLINAN, ESQ. F/K/A COLUMBIA PICTURES TELEVISION, INC. D/B/A COLUMBIA TRISTAR TELEVISION DIST. 10202 W. WASHINGTON BLVD, SUITE 5408 CULVER CITY, CA 90232-3195	UNKNOWN	UNKNOWN	203	6,711.00	Unsecured	3,040.40	Unsecured	The Debtor's books and records reflect the Modified Claim Amount.
				18	\$ 3,866,093.82	\$ 139,621.31		

- End of Disputed Amount Exhibit -

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

(attached hereto)

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

Creditor Name and Address	Debtor ID	Case Number	Claim Number	Date Claim Filed	Claim Amount*	Claim Priority Status	Basis for Objection
6118956 AT&T WIRELESS, INC. (97075) JAMES FERGUSON, BNKRPTCY REP. NATIONAL BUSINESS SERVICES P.O. BOX 78405 PHOENIX, AZ 85062-8405	UNKNOWN	UNKNOWN	430	09/20/04	\$ 6,992.46	Unsecured	Per the Debtor's books and records, there is no liability associated with this claimant.
6466162 ATLANTIC COAST RADIO LLC JON VAN HODGENSTYN, GENERAL MANAGER 779 WARPEN AVENUE PORTLAND, ME 04103	UNKNOWN	UNKNOWN	502	10/8/2004	2,124.00	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 EFL301 W. BAY STREET JACKSONVILLE, FL 32202	PEGASUS SATELLITE TELEVISION, INC.	04-20878	34	06/29/04	2,128.63	Unsecured	Per the Debtor's books and records, there is no liability associated with this claimant.
6248490 CENTRAL MAINE POWER COMPANY C/O PETER A. CHAPMAN 572 FERNWOOD LANE FAIRLESS HILLS, PA 19030	PEGASUS SATELLITE TELEVISION, INC.	04-20878	82	08/03/04	3,338.92	Unsecured	Per the Debtor's books and records, there is no liability associated with this claimant.
6278073 CITADEL BROADCASTING COMPANY TERESA M. BIGGS ONE CITY CENTER PORTLAND, ME 04101	UNKNOWN	UNKNOWN	298	09/30/04	17,110.50	Unsecured	Per the Debtor's books and records, there is no liability associated with this claimant.
6471721 CITADEL BROADCASTING COMPANY 600 BALTIMORE DRIVE WILKES-BARRE, PA 18702-7901	UNKNOWN	UNKNOWN	874	10/12/04	16,112.60	Unsecured	Per the Debtor's books and records, there is no liability associated with this claimant.
6501397 CITADEL ROADCASTING OF CHATTANOOGA RENEE ESPINOSA, ASST. BUS. MGR. P.O. BOX 11202 CHATANOOGA, TN 37401	WDSI LICENSE CORP.	04-20874	883	10/21/04	10,752.50	Unsecured	Per the Debtor's books and records, there is no liability associated with this claimant.
6471553 CLEAR CHANNEL BROADCASTING KATHRYN E. FIDLER, BUSINESS MANAGER 1559 W. 4TH STREET WILLIAMSPORT, PA 17701	UNKNOWN	UNKNOWN	837	10/08/04	3,016.65	Unsecured	Per the Debtor's books and records, there is no liability associated with this claimant.
6276824 CLEAR CHANNEL CHATTANOOGA 7413 OLD LEE HIGHWAY CHATANOOGA, TN 37421	UNKNOWN	UNKNOWN	216	09/17/04	16,900.55	Unsecured	Per the Debtor's books and records, there is no liability associated with this claimant.
6116772 COLWELL COMM CO CONNIE COLWELL, SEC/TREAS DBA THE CABLE ALTERNATIVE 3235 N. GREENFERRY RD. POST FALLS, ID 83854	UNKNOWN	UNKNOWN	268	09/24/04	28,231.74	Unsecured	Per the Debtor's books and records, there is no liability associated with this claimant.

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

Creditor Name and Address	Debtor ID	Case Number	Claim Number	Date Claim Filed	Claim Amount*	Claim Priority Status	Basis for Objection
6115003 CTC COMMUNICATIONS CORP. L.J. WESTCOTT, CREDIT MANAGER 210 BEAR HILL ROAD WALTHAM, MA 02451	PEGASUS SATELLITE TELEVISION OF ILLINOIS, INC.	04-20891	292	09/29/04	4,123.78	Unsecured	Per the Debtor's books and records, there is no liability associated with this claimant.
6463581 DE LAGE LANDEN FINANCIAL SERVICES, INC. RAY CROUSE, DIR., LIT. & RECOVERY DBA TOKAI FINANCIAL SERVICES, INC. 1111 OLD EAGLE SCHOOL ROAD WAYNE, PA 19087	PEGASUS BROADCAST ASSOCIATES, L.P.	04-20871	495	10/06/04	6,533.31	Unsecured	Per the Debtor's books and records, there is no liability associated with this claimant.
6114696 ELECTRIC POWER BOARD ALDOUS D. MCCORRY, CORP. COUNSEL OF CHATTANOOGA P.O. BOX 182255 CHATTANOOGA, TN 37422-7255	WDSI LICENSE CORP.	04-20874	189	08/30/04	1,430.76	Unsecured	Per the Debtor's books and records, there is no liability associated with this claimant.
6276811 ENTERCOM WILKES-BARRE/SCRANTON LLC 305 HIGHWAY 315 PITTSBURGH, PA 18640	UNKNOWN	UNKNOWN	210	09/17/04	40,800.00	Unsecured	Per the Debtor's books and records, there is no liability associated with this claimant.
6241457 FIESELER NEON SIGNS INC. DEBORAH A DOURAND, V.P. P.O. BOX 699 WILKES-BARRE, PA 18703	PEGASUS SATELLITE TELEVISION, INC.	04-20878	72	08/03/04	97.54	Unsecured	Per the Debtor's books and records, there is no liability associated with this claimant.
6465731 GATELIX CORP. C/O REGAN M. HORNNEY BRANN & ISAACSON 184 MAIN STREET PO BOX 3070 LEWISTON, ME 04243-3070	WOLF LICENSE CORP.	04-20876	612	10/11/04	3,020,535.00	Unsecured	Per the Debtors books and records, there is no liability associated with this claimant. In addition, the Debtors do not believe that they are jointly and severally liable.
	WTLH LICENSE CORP.	04-20877	613	10/11/04	3,020,535.00	Unsecured	Per the Debtors books and records, there is no liability associated with this claimant. In addition, the Debtors do not believe that they are jointly and severally liable.
	WILF, INC	04-20875	614	10/11/04	3,020,535.00	Unsecured	Per the Debtors books and records, there is no liability associated with this claimant. In addition, the Debtors do not believe that they are jointly and severally liable.
	HMW, INC.	04-20864	615	10/11/04	3,020,535.00	Unsecured	Per the Debtors books and records, there is no liability associated with this claimant. In addition, the Debtors do not believe that they are jointly and severally liable.
	WDSI LICENSE CORP.	04-20874	616	10/11/04	3,020,535.00	Unsecured	Per the Debtors books and records, there is no liability associated with this claimant. In addition, the Debtors do not believe that they are jointly and severally liable.
	TELECAST OF FLORIDA, INC.	04-20873	617	10/11/04	3,020,535.00	Unsecured	Per the Debtors books and records, there is no liability associated with this claimant. In addition, the Debtors do not believe that they are jointly and severally liable.

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

Creditor Name and Address	Debtor ID	Case Number	Claim Number	Date Claim Filed	Claim Amount*	Claim Priority Status	Basis for Objection
SOUTH PLAINS DBS, LP		04-20893	618	10/11/04	3,020,535.00	Unsecured	Per the Debtors books and records, there is no liability associated with this claimant. In addition, the Debtors do not believe that they are jointly and severally liable.
PST HOLDINGS, INC.		04-20892	619	10/11/04	3,020,535.00	Unsecured	Per the Debtors books and records, there is no liability associated with this claimant. In addition, the Debtors do not believe that they are jointly and severally liable.
PRIMEWATCH, INC.		04-20890	620	10/11/04	3,020,535.00	Unsecured	Per the Debtors books and records, there is no liability associated with this claimant. In addition, the Debtors do not believe that they are jointly and severally liable.
PORTLAND BROADCASTING		04-20866	621	10/11/04	3,020,535.00	Unsecured	Per the Debtors books and records, there is no liability associated with this claimant. In addition, the Debtors do not believe that they are jointly and severally liable.
PEGASUS SATELLITE TELEVISION OF ILLINOIS, INC.		04-20891	622	10/11/04	3,020,535.00	Unsecured	Per the Debtors books and records, there is no liability associated with this claimant. In addition, the Debtors do not believe that they are jointly and severally liable.
PEGASUS SATELLITE COMMUNICATIONS, INC.		04-20889	623	10/11/04	3,020,535.00	Unsecured	Per the Debtors books and records, there is no liability associated with this claimant. In addition, the Debtors do not believe that they are jointly and severally liable.
PEGASUS MEDIA & COMMUNICATIONS, INC.		04-20887	624	10/11/04	3,020,535.00	Unsecured	Per the Debtors books and records, there is no liability associated with this claimant. In addition, the Debtors do not believe that they are jointly and severally liable.
PEGASUS BROADCAST TOWERS, INC.		04-20872	625	10/11/04	3,020,535.00	Unsecured	Per the Debtors books and records, there is no liability associated with this claimant. In addition, the Debtors do not believe that they are jointly and severally liable.
PEGASUS BROADCAST TELEVISION, INC.		04-20867	626	10/11/04	3,020,535.00	Unsecured	Per the Debtors books and records, there is no liability associated with this claimant. In addition, the Debtors do not believe that they are jointly and severally liable.
PEGASUS BROADCAST ASSOCIATES, L.P.		04-20871	627	10/11/04	3,020,535.00	Unsecured	Per the Debtors books and records, there is no liability associated with this claimant. In addition, the Debtors do not believe that they are jointly and severally liable.
GOLDEN SKY SYSTEMS, INC.		04-20882	629	10/11/04	3,020,535.00	Unsecured	Per the Debtors books and records, there is no liability associated with this claimant. In addition, the Debtors do not believe that they are jointly and severally liable.
GOLDEN SKY HOLDINGS, INC.		04-20888	630	10/11/04	3,020,535.00	Unsecured	Per the Debtors books and records, there is no liability associated with this claimant. In addition, the Debtors do not believe that they are jointly and severally liable.
GOLDEN SKY DBS, INC.		04-20886	631	10/11/04	3,020,535.00	Unsecured	Per the Debtors books and records, there is no liability associated with this claimant. In addition, the Debtors do not believe that they are jointly and severally liable.
DTS MANAGEMENT, LLC		04-20884	632	10/11/04	3,020,535.00	Unsecured	Per the Debtors books and records, there is no liability associated with this claimant. In addition, the Debtors do not believe that they are jointly and severally liable.
DIGITAL TELEVISION SERVICES OF INDIANA, LOC		04-20883	633	10/11/04	3,020,535.00	Unsecured	Per the Debtors books and records, there is no liability associated with this claimant. In addition, the Debtors do not believe that they are jointly and severally liable.
DBS TELE-VENTURE, INC		04-20881	634	10/11/04	3,020,535.00	Unsecured	Per the Debtors books and records, there is no liability associated with this claimant. In addition, the Debtors do not believe that they are jointly and severally liable.
CARR RURAL TV, INC		04-20880	635	10/11/04	3,020,535.00	Unsecured	Per the Debtors books and records, there is no liability associated with this claimant. In addition, the Debtors do not believe that they are jointly and severally liable.

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

Creditor Name and Address	Debtor ID	Case Number	Claim Number	Date Claim Filed	Claim Amount*	Claim Priority Status	Basis for Objection
BRIDE COMMUNICATIONS, INC.		04-20868	636	10/11/04	3,020,535.00	Unsecured	Per the Debtor's books and records, there is no liability associated with this claimant. In addition, the Debtors do not believe that they are jointly and severally liable.
B.T. SATELLITE, INC.		04-20865	637	10/11/04	3,020,535.00	Unsecured	Per the Debtor's books and records, there is no liability associated with this claimant. In addition, the Debtors do not believe that they are jointly and severally liable.
ARGOS SUPPORT SERVICES COMPANY		04-20879	638	10/11/04	3,020,535.00	Unsecured	Per the Debtor's books and records, there is no liability associated with this claimant. In addition, the Debtors do not believe that they are jointly and severally liable.
HENRY COUNTY MRTV, INC.		04-20885	639	10/11/04	3,020,535.00	Unsecured	Per the Debtor's books and records, there is no liability associated with this claimant. In addition, the Debtors do not believe that they are jointly and severally liable.
CARR RURAL TV, INC		04-20880	1025	10/11/04	2,796,867.00	Unsecured	Per the Debtor's books and records, there is no liability associated with this claimant. In addition, the Debtors do not believe that they are jointly and severally liable.
WDSI LICENSE CORP.		04-20874	271	9/24/2004	2,046.48	Unsecured	Per the Debtor's books and records, there is no liability associated with this claimant.
GREGG'S CHATTANOOGA FLORIST JUDITH G. HACKER 1701 EAST MAIN STREET PO BOX 3097 CHATTANOOGA, TN 37404		UNKNOWN	204	09/16/04	20,000.00	Unsecured, Priority	Per the Debtor's books and records, there is no liability associated with this claimant.
6116215 HIGH DESERT ELECTRONICS LORI EPPERSON DBA SATELLITE WORLD 4555 WHITNEY LN. FERNLEY, NV 89408		04-20878	747	10/12/04	-	Unsecured	The Debtor's believe they have no liability based upon applicable law.
JATAROUA RAMSEY 3942 STONYRUN DRIVE LOUISVILLE, KY 40220		04-20882	512	10/08/04	74,732.00	Unsecured	The Debtor's believe they have no liability based upon applicable law.
6465170 MILLER, DAVID R. P.O. BOX 703 MATTA, MT 59538		UNKNOWN	261	09/23/04	2,992.00	Unsecured	Per the Debtor's books and records, there is no liability associated with this claimant.
6117758 PORTLAND RADIO GROUP EUGENE R. DAVIS, ASST. BUS. MGR. 420 WESTERN AVE. SOUTH PORTLAND, ME 04106		UNKNOWN	302	10/01/04	216.00	Unsecured	Per the Debtor's books and records, there is no liability associated with this claimant.
POUGHKEEPSIE JOURNAL LISA T. FADELICI, CREDIT MGR. P.O. BOX 1231 85 CIVIC CENTER PLAZA POUGHKEEPSIE, NY 12601							

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.
**Claimant should read each Exhibit carefully as claim may be contained on more than one Exhibit.

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

Creditor Name and Address	Debtor ID	Case Number	Claim Number	Date Claim Filed	Claim Amount*	Claim Priority Status	Basis for Objection
6119550 ROBERT R. RUSSELL 208 GREEN OAK DRIVE SAVANNAH, GA 31419	GOLDEN SKY SYSTEMS, INC.	04-20882	734**	10/12/04	785,000.00	Unsecured	The Debtor's believe they have no liability based upon applicable law.
6469855 SHAMROCK SYSTEMS C/O RIVERSIDE CLAIMS NIEL HERSKOWITZ P.O. BOX 626 PLANETARIUM STATION NEW YORK, NY 10024	PEGASUS SATELLITE TELEVISION, INC.	04-20878	781	10/07/04	1,825.00	Unsecured	Per the Debtor's books and records, there is no liability associated with this claimant.
6117248 WDC P.O. BOX 131 EL DORADO, CA 95623	UNKNOWN	UNKNOWN	574	10/11/04	3,778.00	Unsecured, Priority	Per the Debtor's books and records, there is no liability associated with this claimant.
6114123 WMCX 93.1 EUGENE R. DAVIS, ASST. MGR. 420 WESTERN AVENUE SOUTH PORTLAND, ME 04106	UNKNOWN	UNKNOWN	260	09/23/04	6,783.00	Unsecured	Per the Debtor's books and records, there is no liability associated with this claimant.
6277655 WPOR EUGENE R. DAVIS, ASST. MGR. 420 WESTERN AVE. SOUTH PORTLAND, ME 04106	UNKNOWN	UNKNOWN	259	09/23/04	952.00	Unsecured	Per the Debtor's books and records, there is no liability associated with this claimant.
			55		\$ 84,514,344.86		

- End of No Liability Claims Exhibit -

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.
 **Claimant should read each Exhibit carefully as claim may be contained on more than one Exhibit.

EXHIBIT G

(attached hereto)

**Multi-Debtor Claims to Be Expunged
Exhibit G - Second Omnibus Objection**

Continuing Claim				Multi-Debtor Claim to Be Expunged						
Creditor Name and Address	Debtor ID	Case Number	Claim Number	Claim Date Filed	Claim Amount*	Case Number	Claim Number	Date Claim Filed	Claim Amount*	Basis for Objection
6114340 RALPH D HOWELL 4190 PRYOR RD NE CLEVELAND, TN 37312	PEGASUS BROADCAST TELEVISION, INC.	04-20867	141	09/13/04	\$ 500.00	04-20874	743	10/12/04	\$ 500.00	Multi-Debtor claim.
6465775 DORRAN, WILLIAM J. C/O COSTELL & CORNELIUS LAW CORPORATION MITCHELL RISHE 7289 OCEAN AVENUE SUITE 400 SANTA MONICA, CA 90401	DTS MANAGEMENT, LLC	04-20884	860	10/12/04	175,000.00	04-20883	767	10/12/04	175,000.00	Multi-Debtor claim.
						04-20883	859	10/12/04	175,000.00	Multi-Debtor claim.
			2		\$ 175,500.00		3		\$ 350,500.00	

- End of Multi-Debtor Claims Exhibit -

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.
**Claimant should read each Exhibit carefully as claim may be contained on more than one Exhibit.

EXHIBIT H

(attached hereto)

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

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

Creditor Name and Address	Debtor ID	Claim As Filed			Total Claim Amount*	Debtor Legal Entity	Modified Claim
		Case Number	Claim Number	Date Claim Filed			
6163131 MISTER PAPER OFFICE SUPPLY SHANE ROACH, CORPORATE SECRETARY 1040 SOUTH MAIN STREET P.O. BOX 1127 GAINESVILLE, FL 32601	UNKNOWN	UNKNOWN	30	06/22/04	157.11	PEGASUS BROADCAST TELEVISION, INC.	04-20867
6248519 GREAT NORTHERN VIDEO, LLC. JOAN S. WENSTRIN 702 RIVERWOOD DRIVE PEMBROKE, NH 03275	PEGASUS SATELLITE TELEVISION, INC.	04-20878	95	07/30/04	408.64	PEGASUS BROADCAST TELEVISION, INC.	04-20867
LEDORRETT'S AUTO SERVICE C/O RIVERSIDE CLAIMS NEL HERSKOWITZ P.O. BOX 626 PLANETARIUM STATION NEW YORK, NY 10024	PEGASUS SATELLITE TELEVISION, INC.	04-20878	110	08/23/04	1,181.32	PEGASUS BROADCAST TELEVISION, INC.	04-20867
6471725 R.R. DONNELLEY RECEIVABLES, INC. CHRISTINE HARVEY, CREDIT ANALYST R.R. DONNELLEY 77 W. WACKER DRIVE CHICAGO, IL 60601	PEGASUS SATELLITE TELEVISION OF ILLINOIS, INC.	04-20891	877	10/15/04	4,413.15	PEGASUS SATELLITE COMMUNICATIONS, INC.	04-20889
6510336 UNIVAR-USA, INC. JOHN CANNI, DIRECTOR OF CORP. CREDIT P.O. BOX 34325 SEATTLE, WA 98124-1325	PEGASUS SATELLITE TELEVISION, INC.	04-20878	919	10/25/04	2,546.60	PEGASUS BROADCAST TELEVISION, INC.	04-20867
			5		\$ 8,706.82		5

- End of Incorrect Debtor Claims Exhibit -

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.
**Claimant should read each Exhibit carefully as claim may be contained on more than one Exhibit.

EXHIBIT I

(attached hereto)

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MAINE

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

**DECLARATION OF JOSEPH W. POOLER, JR. IN SUPPORT OF THE DEBTORS’
SECOND 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’ Second 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 “Second 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 Second 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 Second 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 Second 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 Second 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 Second 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 Second 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 Second 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.

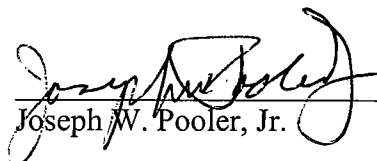
9. The Debtors have reviewed the proofs of claim filed in these chapter 11 cases together with any supporting documentation attached thereto and have determined that the claims identified in Exhibit F of the Second Objection (the “No Liability Claims”), based upon a review of the Debtors’ books and records or the merits of the underlying claims, 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 Second 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 Second 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
January 25, 2005



Joseph W. Pooler, Jr.

EXHIBIT J

(Proposed Order)

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MAINE

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

ORDER GRANTING THE DEBTORS' SECOND 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' Second 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 on Exhibit A to the Objection is hereby disallowed and expunged in its entirety; 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 on Exhibit B to the Objection is hereby disallowed and expunged in its entirety; and it is further

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

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

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

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

ORDERED, that each Multi-Debtor Claim listed under the column heading “Multi-Debtor Claim be Expunged” on Exhibit G to the Objection is hereby disallowed and expunged in its entirety; and it is further

ORDERED, that each Incorrect Debtor Claim listed as “Incorrect Debtor Claims to be Reclassified” on Exhibit H to the Objection is hereby 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
February __, 2005

UNITED STATES BANKRUPTCY JUDGE

Hearing Date:
February 24, 2005 at 10:30 a.m.
Response Deadline:
February 15, 2005 at 4 p.m.
PORTLAND

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MAINE

In re:)
) Chapter 11
PEGASUS SATELLITE TELEVISION, INC., et al.¹)
) Case No. 04-20878
)
Debtor.) (Jointly Administered)
)
_____)

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

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

PLEASE TAKE FURTHER NOTICE that on **February 24, 2005 at 10:30 a.m.**, the Honorable James B. Haines, Jr., United States Bankruptcy Judge, will conduct a hearing (the

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.

“Hearing”) on the Objection in his courtroom in the United States Bankruptcy Court for the District of Maine (the “Bankruptcy Court”), 537 Congress Street, 2nd Floor, Portland, Maine 04101.

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

PLEASE TAKE FURTHER NOTICE that if you do not wish the Bankruptcy Court to reclassify, reduce, or disallow your claim as set forth in the Objection, you **must** file a written response (a “Response”) to the Objection to be actually received, by no later than **4:00 p.m. (Eastern Time) on February 15, 2005 (the “Response Deadline”)** with the Bankruptcy Court at:

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

Every Response must also be served upon the following entities at the following addresses: (a) Office of the Clerk of the United States Bankruptcy Court; (b) Sidley Austin Brown & Wood LLP, Attn: Guy S. Neal, Esq., 787 Seventh Avenue, New York, New York 10019; (c) Sidley Austin Brown & 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, Esq., 100 Middle Street, P.O. Box 9729, Portland, Maine 04104; and (e) Akin Gump Strauss Hauer & Feld, LLP, Attn: Philip C. Dublin, Esq., 590 Madison Avenue, New York, New York 10022 **so as to be actually received no later than the Response Deadline.**

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

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

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

PLEASE TAKE FURTHER NOTICE that if you fail to timely file and serve a Response in accordance with the requirements set forth in this notice, the Bankruptcy Court may

decide that you do not oppose the relief sought by the Debtors in the Objection and may enter an order granting such relief without further notice or hearing.

Dated: Portland, Maine
January 25, 2005

SIDLEY AUSTIN BROWN & WOOD LLP

Larry J. Nyhan
James F. Conlan
Paul S. Caruso
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