

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MAINE**

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

**STATEMENT OF FEES FOR SERVICES RENDERED AND EXPENSES INCURRED BY
PIERCE ATWOOD AS CO-COUNSEL TO THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS FOR THE PERIOD BEGINNING
DECEMBER 1, 2004 AND ENDING DECEMBER 31, 2004**

Pierce Atwood, co-counsel to the Official Committee of Unsecured Creditors submits for review its monthly statement (the “Monthly Statement”) of fees and expenses incurred for the period beginning December 1, 2004 and ending December 31, 2004 (the “Compensation Period”). In support of the Monthly Statement, Pierce Atwood states as follows:

1. On June 2, 2004, Pegasus Satellite Communications, Inc. and certain of its affiliates (collectively, the “Debtors”)¹ each filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) in the Bankruptcy Court for the District of Maine (the “Bankruptcy Court”).
2. On July 13, 2004, the Bankruptcy Court signed an order (the “Retention Order”) authorizing the retention of Pierce Atwood as co-counsel to the Official Committee of Unsecured Creditors on the terms and conditions provided in the Retention Order.
3. On June 24, 2004, the Bankruptcy Court signed an Order under 11 U.S.C. §§ 331 and 105(a) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals (the “Interim Compensation Order”). Pursuant to the Interim Compensation Order, the

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. WTLH License Corp.

Bankruptcy Court authorized payment of 90% of the fees and 100% of the expenses requested in the Monthly Fee Statement.

4. For the Compensation Period beginning December 1, 2004 and ending December 31, 2004, Pierce Atwood's fees for professional services to the Debtors totaled \$1,508.00. In connection with services rendered, Piece Atwood has actual and necessary expenses in the amount of \$9.87. Attached hereto as Exhibit A is a schedule summarizing actual and necessary expenses recorded during the Compensation Period.

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

Interim Period	Total Fees	90% of Total Fees	Fees Due	Total Expenses	Amounts Due
12/1/04-12/31/04	1,508.00	1,357.20	1,357.20	9.87	\$1,367.07

6. Attached hereto as Exhibit B is a schedule of the hours billed by each professional at Pierce Atwood, and their respective hourly rates, during the First Compensation Period.

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

Dated: Portland, Maine
February 3, 2005

/s/ Jacob A. Manheimer
Jacob A. Manheimer
Co-Counsel for the Official Committee of
Unsecured Creditors
Pierce Atwood LLP
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Portland, ME 04101
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EXHIBIT A
EXPENSE SUMMARY

Expense Category	Service Provider (If Applicable)	Total Expenses
Pacer		9.87

EXHIBIT B

Name of Professional	Position of the Applicant, Number of years in that Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise	Hourly Billing Rate (including changes)	Total Hours Billed	Total Compensation
Jacob A. Manheimer	Partner since 1991. Joined firm as an Associate in 1986. Admitted to Bar in 1983.	\$290	5.20	1,508.00

PIERCE
ATWOOD
—LLP—
ATTORNEYS AT LAW

ALL INVOICES ARE DUE WITHIN 30 DAYS

February 3, 2005

Pierce Atwood
Jacob A. Manheimer, Esq.
One Monument Square
Portland, ME 04101

For Legal Services Rendered in Connection With
Pegasus Satellite Television-Chapter 11

Account No. 17148/02922 JAM
Invoice No. 467929

Administration

12/02/04 JAM .30 Exchanges of e-mails with D. Botter and B. Marcus re senior
lenders' motions re prepayment penalties

Subtotal .30 87.00

* * * ATTORNEY/PARALEGAL SUMMARY * * * *

	HOURS	RATE	AMOUNT
J. Manheimer	.30	290.00	87.00
Attorney/Paralegal Summary Total	.30		87.00

Meetings of and Communications/Creditors

12/15/04 JAM 1.50 Participate in telephonic committee meeting

Subtotal 1.50 435.00

* * * ATTORNEY/PARALEGAL SUMMARY * * * *

	HOURS	RATE	AMOUNT
J. Manheimer	1.50	290.00	435.00
Attorney/Paralegal Summary Total	1.50		435.00

Other Contested Matters

12/16/04 JAM 3.40 Review reply brief; meet with R. Reid to prepare for hearing; attend summary judgment hearing

Subtotal 3.40 986.00

* * * ATTORNEY/PARALEGAL SUMMARY * * * *

	HOURS	RATE	AMOUNT
J. Manheimer	3.40	290.00	986.00
Attorney/Paralegal Summary Total	3.40		986.00

5.20 TOTAL HOURS

Total for Services 1,508.00

Disbursements

On-Line Research

12/31/04 Pacer/Elec. Records 9.87

Subtotal 9.87

Total for Disbursements 9.87

Total this Invoice 1,517.87