



HERBEIN+COMPANY, INC.

CERTIFIED PUBLIC ACCOUNTANTS

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American Institute of Certified Public Accountants Div. of CPA Firms/SEC & Private Practice Sections
www.herbein.com

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MAINE

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

**STATEMENT OF FEES FOR SERVICES RENDERED AND EXPENSES INCURRED
BY HERBEIN + COMPANY, INC. AS CORPORATE TAXATION ADVISOR TO
PEGASUS SATELLITE TELEVISION, INC. AND CERTAIN
OF ITS SUBSIDIARIES AND AFFILIATES
FOR THE PERIOD BEGINNING DECEMBER 1, 2004 AND ENDING
DECEMBER 31, 2004**

Herbein + Company, Inc., corporate taxation advisor to Pegasus Satellite Television, Inc. and certain of its subsidiaries and affiliates, submits for review its monthly statement (the "Monthly Statement") of fees and out-of-pocket expenses for the period beginning December 1, 2004 and ending December 31, 2004 (the "Seventh Compensation Period"). In support, of the Monthly Statement, Herbein + Company, Inc. states as follows:

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

The Debtors are: Argos Support Services Company, Bride Communications, Inc., B.T. Satellite, Inc., Carr Rural TV, Inc., DBS Tele-Venture, Inc., Digital Television Services of Indiana, LLC, DTS Management, LLC, Golden Sky DBS, Inc., Golden Sky Holdings, Inc., Golden Sky Systems, Inc., Henry County MRTV, Inc., HMW, Inc., Pegasus Broadcast Associates, L.P., Pegasus Broadcast Television, Inc., Pegasus Broadcast Towers, Inc., Pegasus Media & Communications, Inc., Pegasus Satellite Communications, Inc., Pegasus Satellite Television of Illinois, Inc., Pegasus Satellite Television, Inc., Portland Broadcasting, Inc., Primewatch, Inc., PST Holdings, Inc., South Plains DBS, LP., Telecast of Florida, Inc., WDSI License Corp., WILF, Inc., WOLF License Corp., WTLH License Corp.

HERBEIN+COMPANY, INC.

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Other Offices:

PITTSBURGH

POTTSTOWN

GREENSBURG

WYOMISSING

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

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

4. For the Seventh Compensation Period, Herbein + Company, Inc.'s fees for providing professional services to the Debtors totaled \$10,331.50. In connection with services rendered, Herbein + Company, Inc. has recorded actual and necessary out-of-pocket expenses in the amount of \$30.13. There may exist additional out-of-pocket expenses that Herbein + Company, Inc. has incurred but not yet processed due to timing, which expenses will be submitted at a later date. Attached hereto as Exhibit A is a schedule summarizing actual and necessary expenses recorded during the Seventh Compensation Period.

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

Interim Period	Total Fees	Less Holdback @ 10%	Fees Due	Total Expenses	Amounts Due
November 1 – November 30, 2004	\$10,331.50	\$1,033.15	\$9,298.35	\$30.13	\$9,328.48

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

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

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

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

Exhibit A**Pegasus Satellite Television, Inc. et. al. (Case No. 04-20878)
Summary of Expenses Incurred by Herbein + Company, Inc.
Period December 1, 2004 through December 31, 2004**

Disbursements and other out-of-pocket costs incurred:

Faxes @ rate		
Pegasus Satellite Communications, Inc.		1.50
Postage		
Pegasus Satellite Communications, Inc.		15.56
Telephone		
Pegasus Satellite Communications, Inc.		11.05
Pegasus Satellite Television, Inc.		2.02
Total		<u><u>\$30.13</u></u>

Exhibit B
Pegasus Satellite Television, Inc. et. al. (Case No. 04-20878)
Billing Summary by Employee of Herbein + Company, Inc.
Period December 1, 2004 through December 31, 2004

Pegasus Broadcast Television, Inc.

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J.	Partner/Shareholder	2.30	265	\$609.50
Cahill, S.	Supervisor	5.70	128	729.60
		<u>8.00</u>		<u>\$1,339.10</u>

Pegasus Golden Sky Systems, Inc.

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Cahill, S.	Supervisor	7.60	128	\$972.80
		<u>7.60</u>		<u>\$972.80</u>

Pegasus Satellite Communications, Inc.

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Groebel, B.	Partner/Shareholder	13.50	250	\$3,375.00
Stangl, C.	Supervisor	4.80	128	614.40
Cahill, S.	Supervisor	8.90	128	1,139.20
		<u>27.20</u>		<u>\$5,128.60</u>

Pegasus Satellite Television, Inc.

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J.	Partner/Shareholder	2.20	265	\$583.00
Groebel, B.	Partner/Shareholder	3.60	250	900.00
Stangl, C.	Supervisor	1.10	128	140.80
Cahill, S.	Supervisor	9.90	128	1,267.20
		<u>16.80</u>		<u>\$2,891.00</u>

SUMMARY

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J.	Partner/Shareholder	4.5	265	\$1,192.50
Groebel, B.	Partner/Shareholder	17.1	250	4,275.00
Cahill, S.	Supervisor	32.1	128	4,108.80
Stangl, C. M.	Supervisor	5.9	128	755.20
		<u>59.6</u>		<u>\$10,331.50</u>

Exhibit C**Pegasus Satellite Television, Inc. et. al. (Case No. 04-20878)
Monthly Invoice for the compensation period by service area
Period December 1, 2004 through December 31, 2004****Pegasus Broadcast Television, Inc.**

Tax issues related to the sale of the Broadcast assets.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Barney, J.	12/06/2004	0.20	
Barney, J.	12/14/2004	2.10	
Cahill, S.	12/16/2004	3.30	
Cahill, S.	12/22/2004	0.80	
Cahill, S.	12/29/2004	1.10	
		<u>7.50</u>	1,275.10

Preparation of 4th quarter estimated tax payments.

Cahill, S.	12/02/2004	0.50	
		<u>0.50</u>	64.00

Pegasus Golden Sky Systems, Inc.

Preparation of Annual reports and preparation of 4th quarter estimated tax payments.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Cahill, S.	12/06/2004	2.00	
Cahill, S.	12/10/2004	1.10	
Cahill, S.	12/14/2004	1.50	
Cahill, S.	12/14/2004	0.60	
Cahill, S.	12/16/2004	0.30	
Cahill, S.	12/21/2004	0.50	
Cahill, S.	12/28/2004	1.60	
		<u>7.60</u>	972.80

Pegasus Satellite Communications, Inc.

Preparation of revised AMT computations including adjustment for AHYDO interest on Golden Sky Systems, Inc. debt.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Groebel, B.	12/06/2004	0.50	
Groebel, B.	12/08/2004	0.40	
Groebel, B.	12/08/2004	0.60	
Groebel, B.	12/08/2004	0.60	
Cahill, S.	12/09/2004	5.10	
Cahill, S.	12/10/2004	3.80	
Groebel, B.	12/13/2004	1.00	
		<u>12.00</u>	1,914.20

Issues related to the allocation of PSC, Inc. interest expense to the operating entities.

Groebel, B.	12/01/2004	0.90	
Groebel, B.	12/02/2004	1.50	
		<u>2.40</u>	600.00

Update the computation of the tax basis of the Pegasus Satellite Communications, Inc. stock.

Groebel, B.	12/08/2004	2.50	
Stangl, C.	12/08/2004	4.60	
Stangl, C.	12/08/2004	0.20	
Groebel, B.	12/09/2004	1.50	
Groebel, B.	12/10/2004	1.00	
		<u>9.80</u>	1,864.40

Tax planning conference calls on December 9th and 15, 2004.

Groebel, B.	12/09/2004	2.10	
Groebel, B.	12/15/2004	0.90	
		<u>3.00</u>	750.00

Pegasus Satellite Television, Inc.

Research and resolve claims filed by numerous taxing authorities.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Cahill, S.	12/01/2004	1.00	
Groebe, B.	12/02/2004	1.70	
Barney, J.	12/02/2004	0.70	
Barney, J.	12/07/2004	0.70	
Groebe, B.	12/07/2004	0.60	
Groebe, B.	12/10/2004	0.50	
Groebe, B.	12/10/2004	0.80	
Cahill, S.	12/16/2004	0.20	
Stangl, C.	12/16/2004	0.20	
Cahill, S.	12/21/2004	0.50	
Stangl, C.	12/28/2004	0.70	
Stangl, C.	12/29/2004	0.20	
Cahill, S.	12/29/2004	1.00	
		<u>8.80</u>	1,757.40

Preparation of Annual reports.

Cahill, S.	12/10/2004	0.50	
Cahill, S.	12/14/2004	0.60	
Cahill, S.	12/21/2004	0.50	
Cahill, S.	12/28/2004	1.60	
		<u>3.20</u>	409.60

Preparation of 4th quarter estimated tax payments.

Cahill, S.	12/02/2004	1.50	
Cahill, S.	12/06/2004	2.50	
Barney, J.	12/06/2004	0.40	
Barney, J.	12/06/2004	0.40	
		<u>4.80</u>	724.00

SUMMARY

Pegasus Broadcast Television, Inc.	\$1,339.10
Pegasus Golden Sky Systems, Inc.	972.80
Pegasus Satellite Communications, Inc.	5,128.60
Pegasus Satellite Television, Inc.	<u>2,891.00</u>
Total	<u><u>\$10,331.50</u></u>

Herbein + Company, Inc.

Super WIP

For dates from 1/1/1980 to 12/31/2004

Project	Task	Date	Work Code	T	EmplID	Name	Invoice #	Hours	Amount	Bill At				
48129	001		Pegasus Broadcast TV, Inc.				Partner:	160	\$223.00	On 12/31/2004				
			Attn: Carlisle Sewell				Manager:	160	\$4,670.70	On 11/18/2004				
			225 City Line Ave., Suite 200				Accountant:		YTD Mark Up/Downs					
			Bala Cynwvd	PA	19004	610-934-7000	Bill:	003	A/R Total	22,214.98				
Production		02/29/04	03/31/04	04/30/04	05/31/04	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	01/31/05	Total
Markups/Downs		1,965	1,836	403	677	215	5,294	0	17,885	3,622	223	1,339	995	34,454
Billing		2	0	0	4	0	0	0	0	0	0	0	0	6
Payment		2,855	0	0	2,920	0	0	5,509	2,241	15,394	0	4,095	0	33,014
		0	0	-665	-2,855	0	0	-2,920	0	0	-5,509	0	0	-11,949
		12/2/2004	425	Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn	0.50	64.00					
				PREPARE 2004 4TH QUARTER ESTIMATES										
		12/6/2004	425	Pegasus Corporate Tax Engagement	T	160	Barney, Janice	0.20	53.00					
				brief discussion of the sale of the broadcast business to PCC and projected structure										
		12/14/2004	425	Pegasus Corporate Tax Engagement	T	160	Barney, Janice	2.10	556.50					
				sale of broadcast entities										
		12/16/2004	425	Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn	3.30	422.40					
				RESEARCH PURCHASE OF ASSETS FROM PBT										
		12/22/2004	425	Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn	0.80	102.40					
				RESEARCH TAX EFFECT OF PURCHASE OF PBT ASSETS										
		12/29/2004	425	Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn	1.10	140.80					
				RESEARCH DEPRECIATION REQUIREMENTS OF PURCHASE OF ASSETS FROM PBT										
				Total Category: 400				8.00	\$1,339.10					

Herbein + Company, Inc.

Super WIP

For dates from 1/1/1980 to 12/31/2004

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At
Current: Hours	0.00	Time		\$0.00	Expense	\$0.00	**Client Total**	<u>8.00</u>	<u>\$1,339.10</u>	
	8.00			\$1,339.10		\$0.00				
YTD:										
Account Aging				0.00		1,275.10	64.00	0.00	0.00	\$1,339.10

WIP Reconciliation

Opening WIP	Time	Expenses	Billings	MarkUp/Dn	Transfers	Closing WIP
1,339.10	994.90	0.00	0.00	0.00	0.00	2,334.00
15,644.14	6,427.90	1.15	-19,489.19	0.00	-250.00	2,334.00

Project Summary Totals

	Hours	Amount	Cost	Difference	Ratio	Bill Amt
Blank Project	8.00	1,339.10	0.00	1,339.10	0.00	
****Totals	8.00	\$1,339.10	\$0.00	\$1,339.10	0.00	

Category Summary Totals

	Hours	Amount	Cost	Difference	Ratio	Bill Amt
TAX	8.00	1,339.10	0.00	1,339.10	0.00	
****Totals	8.00	\$1,339.10	\$0.00	\$1,339.10	0.00	

Employee Summary Totals

	Hours	Amount	Cost	Difference	Ratio
Barney, Janice S.	2.30	609.50	0.00	609.50	0.00
Cahill, Shawn M.	5.70	729.60	0.00	729.60	0.00
****Totals	8.00	\$1,339.10	\$0.00	\$1,339.10	0.00

Herbein + Company, Inc.

Super WIP

For dates from 1/1/1980 to 12/31/2004

Project	Task	Date	Work Code	T	EmplID	Name	Invoice #	Hours	Amount	Bill At				
48273	001	Pegasus - Golden Sky Systems, Inc.												
		Attn: Carlisle Sewell												
		225 City Line Avenue												
		Suite 200												
		Bala Cynwyd PA 19004 610-934-7000												
		02/29/04 03/31/04 04/30/04 05/31/04 06/30/04 07/31/04 08/31/04 09/30/04 10/31/04 11/30/04 12/31/04 01/31/05									Total			
		2,224	2,386	967	1,587	0	-296	8,097	10,422	9,609	13,086	1,704	3,648	53,433
		0	0	0	8	0	0	0	0	0	0	0	0	8
		0	0	0	6,875	0	0	0	8,222	10,296	0	23,426	0	48,820
		0	0	-13,295	-2,540	0	0	-6,875	0	0	0	0	0	-22,710
	12/6/2004	425	Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		2.00	256.00					
PREPARE 2004 CA ANNUAL REPORT & 2004 4TH QUARTER STATE ESTIMATES														
	12/10/2004	425	Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		1.10	140.80					
PREPARE 2004 MINNESOTA ANNUAL REPORT														
	12/14/2004	425	Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		1.50	192.00					
REVIEW TENNESSEE FRANCHISE TAX NOTICE FOR 2003 & PREPARE NOTE FOR FILE; PREPARE TENNESSEE 2004 4TH QUARTER ESTIMATE														
	12/14/2004	425	Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		0.60	76.80					
PREPARE EMAIL & ATTACHMENTS FOR ANNUAL REPORTS DUE 12/31/04														
	12/16/2004	425	Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		0.30	38.40					
PREPARE EMAIL & ATTACHMENT TO CLIENT FOR 4TH QUARTER ESTIMATES														
	12/21/2004	425	Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		0.50	64.00					
FILING H+C COPIES OF ANNUAL REPORTS & 4TH QUARTER ESTIMATES														

Herbein + Company, Inc.**Super WIP**

For dates from 1/1/1980 to 12/31/2004

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At
48273	001	12/28/2004	425	Pegasus - Golden Sky Systems, Inc.	T	345	Partner:	160	Last Bill \$13,817.20	On 12/31/2004
				Pegasus Corporate Tax Engagement				1.60	204.80	

PREPARE REQUEST FOR GOOD STANDING CERTIFICATE FROM
DELAWARE & IDAHO & MISSOURI APPLICATIONS FOR
CERTIFICATE OF AUTHORITY

Total Category: 400

Current:	Hours	0.00	Time	\$0.00	Expense	\$0.00	**Client Total**	7.60	\$972.80	
YTD:		7.60		\$972.80		\$0.00				

Account Aging

0.00	972.80	0.00	0.00	0.00	\$972.80
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WIP Reconciliation	Opening WIP	Time	Expenses	Billings	MarkUp/Dn	Transfers	Closing WIP
PTD	972.80	3,648.40	0.00	0.00	0.00	0.00	4,621.20
YTD	10,296.05	27,316.50	0.00	-33,722.35	0.00	731.00	4,621.20

Project Summary Totals	Hours	Amount	Cost	Difference	Ratio	Bill Amt
Blank Project	7.60	972.80	0.00	972.80	0.00	
****Totals	7.60	\$972.80	\$0.00	\$972.80	0.00	

Category Summary Totals	Hours	Amount	Cost	Difference	Ratio	Bill Amt
TAX	7.60	972.80	0.00	972.80	0.00	
****Totals	7.60	\$972.80	\$0.00	\$972.80	0.00	

Employee Summary Totals	Hours	Amount	Cost	Difference	Ratio
Cahill, Shawn M.	7.60	972.80	0.00	972.80	0.00
****Totals	7.60	\$972.80	\$0.00	\$972.80	0.00

Herbein + Company, Inc.**Super WIP**

For dates from 1/1/1980 to 12/31/2004

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At				
48105	001	Pegasus Satellite Communications, Inc. Attn: Carlisle Sewell 225 City Line Avenue Suite 200 Bala Cynwyd	PA	19004	610-934-7000									
Production		02/29/04	03/31/04	04/30/04	05/31/04	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	01/31/05	Total
Markups/Downs		15,401	7,847	11,578	3,564	2,514	31,158	9,895	20,863	12,848	23,929	-11,716	14,119	142,001
Billing		2	0	0	0	0	0	16	0	0	0	0	0	19
Payment		20,135	0	0	24,721	0	0	33,642	14,078	16,010	0	20,248	0	128,832
		0	0	-19,750	-56,700	0	0	-24,721	0	0	-29,015	0	0	-130,186
		12/1/2004	425	Pegasus Corporate Tax Engagement	T	152	Groebe, Barry	0.90			225.00			
ALLOCATED INTEREST AND FAS 109														
		12/2/2004	425	Pegasus Corporate Tax Engagement	T	152	Groebe, Barry	1.50			375.00			
NOTE RE ALLOCATED INTEREST ALLOCATION														
		12/6/2004	425	Pegasus Corporate Tax Engagement	T	152	Groebe, Barry	0.50			125.00			
ESTIMATED AMT FOR 12.15.2004														
		12/8/2004	425	Pegasus Corporate Tax Engagement	T	152	Groebe, Barry	0.40			100.00			
REVISED FORM EST 4626 FOR AHYDO ADJUSTMENT														
		12/8/2004	425	Pegasus Corporate Tax Engagement	T	152	Groebe, Barry	2.50			625.00			
BASIS CALCULATION ANALYSIS FOR PBT, PST, AND GSS														
		12/8/2004	425	Pegasus Corporate Tax Engagement	T	152	Groebe, Barry	0.60			150.00			
REVISE FORM 4626														
		12/8/2004	425	Pegasus Corporate Tax Engagement	T	152	Groebe, Barry	0.60			150.00			
EFTPS AND 12.15.2004 PAYMENT OF AMT														
		12/8/2004	425	Pegasus Corporate Tax Engagement	T	318	Stangl, Carla	4.60			588.80			

Herbein + Company, Inc.**Super WIP**

For dates from 1/1/1980 to 12/31/2004

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Last Bill	Amount	Bill At
48105	001		Pegasus Satellite Communications, Inc.				Partner:	160	\$6,523.03	On 12/31/2004	
		update June 30 basis in PSC for revised FAS 109 from client& dscs bdg jsb									
		12/8/2004	425	Pegasus Corporate Tax Engagement	T	318	Stangl, Carla	0.20		25.60	
		call from janice from P meeting w/ ?? on basis schedules									
		12/9/2004	425	Pegasus Corporate Tax Engagement	T	152	Groebe, Barry	1.50		375.00	
		6/30/04 AND 9/30/04 BASIS SCHEDULES									
		12/9/2004	425	Pegasus Corporate Tax Engagement	T	152	Groebe, Barry	2.10		525.00	
		CONFERENCE CALL WITH VADIM M. OF DEBEVOISE									
		12/9/2004	425	Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn	5.10		652.80	
		PREPARE REVISED 2004 FED AMT CALC FOR BANKRUPT ENTITIES & PREPARE COMPUTATIONS OF REVISED NOL FOR AHYDO ADDBACK									
		12/10/2004	425	Pegasus Corporate Tax Engagement	T	152	Groebe, Barry	1.00		250.00	
		PSC STOCK BASIS AT 9.30.2004 FOR FAS 109 CALCULATION									
		12/10/2004	425	Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn	3.80		486.40	
		PREPARE COMPUTATIONS OF REVISED NOL FOR AHYDO ADDBACK									
		12/13/2004	425	Pegasus Corporate Tax Engagement	T	152	Groebe, Barry	1.00		250.00	
		FEDERAL TAX DEPOSIT DUE 12.15.2004									
		12/15/2004	425	Pegasus Corporate Tax Engagement	T	152	Groebe, Barry	0.90		225.00	
		TAX PLANNING CONFERENCE CALL 12.15.2004									
		Total Category: 400								\$5,128.60	
		12/25/2004	FAX	Faxes	E	777				1.50	
		12/11/2004	POS	Postage	E	777				15.56	
		12/31/2004	TEL	Telephone	E	777				11.05	

Herbein + Company, Inc.

Super WIP

For dates from 1/1/1980 to 12/31/2004

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At
48105	001		Pegasus Satellite Communications, Inc.				Partner:	160	Last Bill \$6,523.03	On 12/31/2004
									0.00	\$28.11

Total Category: EXP

Current:	Hours	0.00	Time	\$0.00	Expense	\$0.00	**Client Total**	27.20	\$5,156.71	
YTD:		27.20		\$5,128.60		\$28.11				

Account Aging

0.00	4,556.71	600.00	0.00	0.00	\$5,156.71
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WIP Reconciliation	Opening WIP	Time	Expenses	Billings	MarkUp/Dn	Transfers	Closing WIP
PTD	5,515.71	14,393.40	84.76	0.00	0.00	-359.00	19,634.87
YTD	16,711.51	56,859.10	383.19	-36,257.02	0.00	-18,061.91	19,634.87

Category Summary Totals	Hours	Amount	Cost	Difference	Ratio	Bill Amt
TAX	27.20	5,128.60	0.00	5,128.60	0.00	
EXPENSES	0.00	28.11	28.11	0.00	1.00	
****Totals	27.20	\$5,156.71	\$28.11	\$5,128.60	183.45	

Employee Summary Totals	Hours	Amount	Cost	Difference	Ratio
Groebe, Barry D.	13.50	3,375.00	0.00	3,375.00	0.00
Stangl, Carla M.	4.80	614.40	0.00	614.40	0.00
Cahill, Shawn M.	8.90	1,139.20	0.00	1,139.20	0.00
****Totals	27.20	\$5,128.60	\$0.00	\$5,128.60	0.00

Herbein + Company, Inc.**Super WIP**

For dates from 1/1/1980 to 12/31/2004

Project	Task	Date	Work Code	T	EmplD	Name	Invoice #	Hours	Amount	Bill At					
48243	001	Pegasus Satellite Television, Inc													
		Attn: Carlisle Sewell					Partner:	160	Last Bill \$38,436.22	On 12/31/2004					
		225 City Line Ave., Suite 200					Manager:	160	Last Paid \$2,636.80	On 11/18/2004					
		Bala Cynwvd					Accountant:		YTD Mark Up/Downs						
							Bill:	003	A/R Total	93,063.31					
				PA	19004	610-934-7000									
	Production		02/29/04	03/31/04	04/30/04	05/31/04	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04	01/31/05	Total
	Markups/Downs		3,270	5,819	3,320	1,037	463	2,438	8,962	27,195	17,205	16,492	24,701	9,185	120,086
	Billing		0	0	0	2	0	0	0	0	0	0	0	0	2
	Payment		0	0	0	13,610	0	0	2,901	9,545	25,862	0	56,795	0	108,712
		0	0	-17,755	-6,925	0	0	-13,610	0	0	-2,901	0	0	-41,191	
	12/1/2004	425	Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		1.00				128.00			
REVIEW INDIANA NOTICE REGARDING BANKRUPTCY CLAIM															
	12/2/2004	425	Pegasus Corporate Tax Engagement	T	152	Groebe, Barry		1.70				425.00			
INDIANA AND IRS TAX CLAIMS															
	12/2/2004	425	Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		1.50				192.00			
PREPARE 2004 4TH QUARTER ESTIMATES															
	12/2/2004	425	Pegasus Corporate Tax Engagement	T	160	Barney, Janice		0.70				185.50			
jeopardy assessment and claims filed by the Indiana Department of Revenue; research companies named; Pegasus Satellite Development Corporation is not a bankrupt entity; 3 years of sales tax assessments until sales tax audit is completed; PST of Indiana named; merged out of existence in 1998															
	12/6/2004	425	Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		2.50				320.00			
PREPARE 2004 4TH QUARTER STATE ESTIMATES															
	12/6/2004	425	Pegasus Corporate Tax Engagement	T	160	Barney, Janice		0.40				106.00			
telephone call with Vadim to review the federal AMT computation and establish the estimated payment to be made by 12/15															

Herbein + Company, Inc.

Super WIP

For dates from 1/1/1980 to 12/31/2004

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At
48243	001	12/6/2004	Pegasus Satellite Television, Inc 425 Pegasus Corporate Tax Engagement	T	160	Barney, Janice	Partner:	160	\$38,436.22	On 12/31/2004
research transactions resulting in change in taxable income from \$469M gain on the sale of the satellite assets to \$295M of taxable income projected for year ending 2004										
		12/7/2004	425 Pegasus Corporate Tax Engagement	T	160	Barney, Janice		0.70	185.50	
proofs of claims, other notices										
		12/7/2004	425 Pegasus Corporate Tax Engagement	T	152	Groebel, Barry		0.60	150.00	
INDIANA STATE TAX ASSESSMENTS										
		12/10/2004	425 Pegasus Corporate Tax Engagement	T	152	Groebel, Barry		0.50	125.00	
PST OF INDIANA - INDIANA TAX ASSESSMENTS										
		12/10/2004	425 Pegasus Corporate Tax Engagement	T	152	Groebel, Barry		0.80	200.00	
PST OF INDIANA - STATE TAX ASSESSMENT CLAIMS										
		12/10/2004	425 Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		0.50	64.00	
PREPARE 2004 MINNESOTA ANNUAL REPORT										
		12/14/2004	425 Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		0.60	76.80	
PREPARE EMAIL & ATTACHMENTS FOR ANNUAL REPORT										
FILINGS DUE 12/31/04										
		12/16/2004	425 Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		0.20	25.60	
PREPARE FOLLOW-UP EMAIL REGARDING INDIANA										
BANKRUPTCY CLAIM										
		12/16/2004	425 Pegasus Corporate Tax Engagement	T	318	Stangl, Carla		0.20	25.60	
call from ron on Indiana taxing Peg Satellite Development as part of PST										
		12/21/2004	425 Pegasus Corporate Tax Engagement	T	345	Cahill, Shawn		0.50	64.00	
T/C TO IRS REGARDING IRS BANKRUPTCY CLAIM & PREP										
EMAIL TO JSB & BDG										

Herbein + Company, Inc.

Super WIP

For dates from 1/1/1980 to 12/31/2004

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At		
48243	001		Pegasus Satellite Television, Inc				Partner:	160	Last Bill \$38,436.22	On 12/31/2004		
		12/21/2004	425	Pegasus Corporate Tax Engagement	T 345	Cahill, Shawn		0.50	64.00			
	FILING H+C COPIES OF ANNUAL REPORTS & 4TH QUARTER ESTIMATES											
		12/28/2004	425	Pegasus Corporate Tax Engagement	T 318	Stangl, Carla		0.70	89.60			
	phone call from ron & look for & send excel schedules of PST PPT from 2001 and 2002 for INDIANA											
		12/28/2004	425	Pegasus Corporate Tax Engagement	T 345	Cahill, Shawn		1.60	204.80			
	PREPARE REQUEST FOR GOOD STANDING CERTIFICATE FROM DELAWARE & IDAHO & MISSOURI APPLICATIONS FOR CERTIFICATE OF AUTHORITY											
		12/29/2004	425	Pegasus Corporate Tax Engagement	T 318	Stangl, Carla		0.20	25.60			
	phone call from ron on var. open items. MD sales tax, IN PPT back years,											
		12/29/2004	425	Pegasus Corporate Tax Engagement	T 345	Cahill, Shawn		1.00	128.00			
RESEARCH MASSACHUSETTS ABATEMENT OF LATE FILE PENALTY												
Total Category: 400										16.80	\$2,891.00	
											2.02	
Total Category: EXP										0.00	\$2.02	
										16.80	\$2,893.02	
Current:	Hours	0.00	Time	\$0.00	Expense	\$0.00	**Client Total**					
YTD:		16.80		\$2,891.00		\$2.02						
Account Aging								0.00	930.50			
								0.00	\$2,893.02			

Herbein + Company, Inc.

Super WIP

For dates from 1/1/1980 to 12/31/2004

Project	Task	Date	Work Code	T	EmpID	Name	Invoice #	Hours	Amount	Bill At
WIP Reconciliation										
	Opening WIP		Time	Expenses	Billings	MarkUp/Dn	Transfers	Closing WIP		
PTD		2,352.82	8,644.80	0.00	0.00	0.00	540.20	11,537.82		
YTD		26,611.92	45,030.60	10.50	-82,656.90	0.00	22,541.70	11,537.82		
Project Summary Totals										
				<u>Hours</u>	<u>Amount</u>	<u>Cost</u>	<u>Difference</u>	<u>Ratio</u>	<u>Bill Amt</u>	
Blank Project				16.80	2,893.02	2.02	2,891.00	1,432.19		
****Totals				16.80	\$2,893.02	\$2.02	\$2,891.00	1,432.19		
Category Summary Totals										
				<u>Hours</u>	<u>Amount</u>	<u>Cost</u>	<u>Difference</u>	<u>Ratio</u>	<u>Bill Amt</u>	
TAX				16.80	2,891.00	0.00	2,891.00	0.00		
EXPENSES				0.00	2.02	2.02	0.00	1.00		
****Totals				16.80	\$2,893.02	\$2.02	\$2,891.00	1,432.19		
Employee Summary Totals										
				<u>Hours</u>	<u>Amount</u>	<u>Cost</u>	<u>Difference</u>	<u>Ratio</u>		
Groebel, Barry D.				3.60	900.00	0.00	900.00	0.00		
Barney, Janice S.				2.20	583.00	0.00	583.00	0.00		
Stangl, Carla M.				1.10	140.80	0.00	140.80	0.00		
Cahill, Shawn M.				9.90	1,267.20	0.00	1,267.20	0.00		
****Totals				16.80	\$2,891.00	\$0.00	\$2,891.00	0.00		

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 February 9, 2005 I caused the Statement of Fees for Services Rendered and Expenses Incurred by Herbein + Company, Inc., as Corporate Taxation Advisor to Pegasus Satellite Television, Inc. and Certain of its Subsidiaries and Affiliates for Period Beginning December 1, 2004 and Ending December 31, 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.

February 9, 2005

/s/ Sheila R. Dilios
SHEILA R. DILIOS

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