



**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**

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

In re:

PEGASUS SATELLITE TELEVISION, INC., et al., )

Debtors. )

) Chapter 11

) Case No. 04-20878 (JBH)

) (Jointly Administered)

**SECOND INTERIM APPLICATION FOR ALLOWANCE OF COMPENSATION AND  
REIMBURSEMENT OF EXPENSES OF HERBEIN + COMPANY, INC.  
FOR SERVICES RENDERED AND EXPENSES INCURRED  
AS CORPORATE TAXATION CONSULTANT AND ADVISOR TO THE DEBTORS FOR  
THE INTERIM PERIOD  
FROM SEPTEMBER 1, 2004 THROUGH NOVEMBER 30, 2004**

Herbein + Company, Inc. ("Applicant"), Corporate Tax Consultant and Advisor for Pegasus Satellite Television, Inc., and certain of its subsidiaries and affiliates, each of which is a debtor and debtor-in-possession herein (collectively, the "Debtors"),<sup>1</sup> respectfully submit this interim fee application (the "Fee Application") to this Court, pursuant to 11 U.S.C. §§ 327, 331 and 503, Fed. R. Bankr. R. 2016, and D. Me. LBR 2016-1, for approval of interim compensation and reimbursement of expenses.

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.

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GREENSBURG

WYOMISSING

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

1. On June 2, 2004 (the "Petition Date"), the Debtors commenced these chapter 11 cases by each filing a voluntary petition for relief under chapter 11 of 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 are continuing 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. No request has been made for the appointment of a trustee or examiner in these cases. On June 10, 2004, the Office of the United States Trustee appointed an Official Committee of Unsecured Creditors in these cases pursuant to section 1102 of the Bankruptcy Code (the "Committee").

### **BASIS FOR THE APPLICATION**

3. The Debtors sought approval of this Court to retain Applicant as Corporate Taxation Consultant and Advisor, pursuant to 11 U.S.C. §§ 327(a) and 328 (a), by motion filed July 1, 2004 (the "Motion"). As set forth in the Motion seeking such approval, Applicant's services to the Debtors would encompass providing corporate taxation advisory services as needed throughout the course of these chapter 11 cases, including preparation of tax returns and annual reports and other filings as well as consulting services regarding the tax implications of various transactions. In particular, and as more fully set forth in the Motion, Applicant received approval to advise the Debtors with respect to the following matters:

- a. Preparation of federal consolidated income tax returns consisting of 54 companies as well as filings in approximately 30 states for state income, franchise, and net worth taxes for the individual companies;

- b. Consulting services regarding the tax implications of various transactions;
- c. Preparation of required Annual Reports for state registrations in addition to business property tax filings.

Applicant's retention was approved by this Court by order dated July 22, 2004.

4. On June 24, 2004, this Court entered that certain Order Under §§ 331 and 105(a) Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals (the "Interim Compensation Order"). Pursuant to the procedures set forth in the Interim Compensation Order, professionals may apply for monthly compensation and reimbursement (each such statement, a "Monthly Fee Statement"), and the notice parties listed in the Interim Compensation Order may object to such request. If no notice party objects to a professional's Monthly Fee Statement within twenty (20) days after the date of service of the Monthly Fee Statement, the applicable professional may submit to the Court a certificate of no objection, whereupon the Debtors are authorized to pay interim compensation and reimbursement of 90% of the fees and 100% of the expenses requested.

5. The Interim Compensation Order also provides that professionals are to file and serve upon the notice parties an interim request (an "Interim Fee Application") for interim Court approval and allowance of the Monthly Fee Statements filed during the quarter covered by that Interim Fee Application. If the Court grants the relief requested by the Interim Fee Application, the Debtors are authorized and directed to pay the professional 100% of the fees and expenses requested in the Monthly Fee Statements covered by that Interim Fee Application, less any amounts previously paid in connection with the Monthly Fee Statements. Any payment made pursuant to the Monthly Fee Statements or an Interim Fee Application is subject to final approval of all fees and expenses at a hearing on the professional's final fee application.

6. Applicant has filed the following Monthly Fee Statements for interim

compensation and reimbursement of expenses:

- a. Fourth Monthly Fee Statement by Herbein + Company, Inc., for the period from September 1, 2004 through September 30, 2004, filed October 29, 2004. The Applicant provided 482.60 hours of service in the amount of \$85,040.50 and expenses in the amount of \$48.41 as shown on the September Fee Statement attached hereto as Exhibit A. Certificate of No Objection filed December 10, 2004.
- b. Fifth Monthly Statement Of Fees For Services Rendered And Expenses Incurred By Herbein + Company, Inc. for the period October 1, 2004 through October 31, 2004, filed December 22, 2004 . The Applicant provided 285.30 hours of service in the amount of \$48,209.10 and expenses in the amount of \$126.39 as shown on the October Fee Statement attached hereto as Exhibit B. Certificate of No Objection filed December 22, 2004.
- c. Sixth Monthly Statement Of Fees For Services Rendered And Expenses Incurred By Herbein + Company, Inc. for the Period November 1, 2004 through November 30, 2004, filed January 13, 2005. The Applicant provided 327.80 hours of service in the amount of \$60,345.90 and expenses in the amount of \$97.95 attached hereto as Exhibit C. Court approval pending.

Applicant has not filed any other Monthly or Interim Fee Applications.

7. The period for objecting to the fees and expense reimbursement requested in the September and October Fee Statements passed without any objections being filed, whereupon the Applicant filed a certificate of no objection with the Court. The period for objecting to the fees and expense reimbursements requested in the November Fee Statement has not yet expired. Debtors paid interim compensation and reimbursement of 90% of the September and October fees and 100% of the September and October expenses. No compensation or reimbursements have been received by the Applicant for the period November 1, 2004 through November 30, 2004.

8. Applicant has received no payment and no promises for payment from any other source for services rendered in these chapter 11 cases. There is no agreement between Applicant and any other party for the sharing of compensation to be received for the services

rendered by Applicant in these chapter 11 cases. All professional and paraprofessional services for which compensation is sought herein were rendered solely on behalf of the Debtors in these cases.

9. This is the second Interim Fee Application for compensation for services rendered and expenses incurred that the Applicant has filed with the Court in connection with these chapter 11 cases, which covers the period from September 1, 2004 through November 30, 2004, inclusive. Total services provided by Applicant for the period from September 1, 2004 through November 30, 2004 are as follows:

#### **SUMMARY**

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J.	Partner/Shareholder	251.3	\$265	\$66,594.50
Groebel, B.	Partner/Shareholder	178.4	\$250	44,600.00
Howard, K.	Partner/Shareholder	5.0	\$203	1,015.00
Seidel, K.	Partner/Shareholder	3.0	\$208	624.00
Wolf, S.	Senior Manager	3.1	\$175	542.50
Cahill, S.	Supervisor	277.3	\$128	35,494.40
Stangl, C.	Supervisor	224.4	\$128	28,723.20
Burkins, M.	Senior	146.3	\$105	15,361.50
Sensenig, K.	Senior	0.7	\$107	74.90
Vigneault, M.	Senior	0.5	\$105	52.50
Trate, T.	Advanced Staff	5.7	\$90	513.00
		<u>1095.7</u>		<u>\$193,595.50</u>

#### **EXPENSES**

Faxes	8.00
Postage	211.30
Telephone	<u>53.45</u>
	<u>\$272.75</u>

Note: The fax charges are at \$.25 per page, outgoing transmissions only.

Postage is based on actual cost.

Telephone charges represent actual long distance toll costs charged by the carrier.

10. By this Interim Fee Application, Applicant respectfully requests that the Court approve the interim allowance and award of compensation for professional services rendered and reimbursement of actual and necessary expenses incurred by Applicant as general bankruptcy counsel to the Debtors between September 1, 2004 and November 30, 2004, both dates inclusive. The amount of fees sought for services rendered during this period is \$193,595.50 representing 1,095.70 hours in professional and paraprofessional time for such services, and reimbursement of actual necessary expenses incurred by Applicant during the above-referenced period in connection with these services is requested in the amount of \$272.75, less any amounts previously paid to the Applicant pursuant to the Monthly Fee Statements and the procedures set forth in the Interim Compensation Order.<sup>2</sup> The professional services provided and the actual and necessary expenses incurred are fully described in the Monthly Fee Statements, which are attached hereto as Exhibits A through C and fully incorporated herein by reference.

11. Applicant submits that the services performed by its professionals and paraprofessionals, specified in detail on Exhibits A through C, were necessary and have directly contributed to the effective administration of these chapter 11 cases.

12. Applicant further submits that the hourly rates charged by its professionals and paraprofessionals during the period covered by this Application are no greater than the customary hourly rates for such individuals both inside and outside of bankruptcy cases. Applicant believes these rates are comparable to or less than those charged by the bankruptcy and other professionals of other firms of comparable size, stature, and experience.

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<sup>2</sup> Applicant reserves the right to seek at a later date compensation for services rendered and reimbursement for expenses incurred during the September 30, 2004 through November 30, 2004 period that are not otherwise included in the relevant Monthly Fee Statements.

13. A brief professional biography of each of professional whose work has been charged follows:

**Janice S. Barney, CPA**

Janice S. Barney, Director of Tax Services, joined Herbein + Company, Inc. in 1993 and has been a shareholder for six years. Areas of specialization include corporate and partnership tax matters, tax transactions, and multi-state tax issues. Prior to joining Herbein + Company, Inc; Mrs. Barney was employed for nine years by Wm. Koch and Associates, P.C., a public accounting firm. Education: Masters of Taxation – Villanova University; Bachelor of Science – College of Misericordia.

**Barry D. Groebel, CPA**

Barry D. Groebel joined Herbein + Company, Inc. in 1992 and has been a shareholder for four years. Mr. Groebel supervises tax compliance and transactional tax planning services for a broad range of industries. Mr. Groebel's former employers include Price Waterhouse, Alco Standard Corporation (a Fortune 500 company) and other accounting firms. Education: B.S. in Accounting – St. Vincent College.

**Kevin D. Howard, CPA**

Kevin D. Howard, Director of Auditing and Accounting Services, joined Herbein + Company, Inc. in 1991 and has been a shareholder for 14 years. Mr. Howard has experience at all levels of the firm which enables him to direct the services of his department and ensure that clients receive the highest quality services available in the accounting profession. He serves clients in a broad range of industries. Education: B.S. degree in Accounting – Elizabethtown College, summa cum laude.

**Ken W. Seidel, CPA**

Ken W. Seidel, Director of the Small Business Department, has been a shareholder of the Firm for 14 years. Mr. Seidel specializes in providing accounting and tax services to various business clients. In addition, he handles sales tax matters for the Firm. Mr. Seidel has over 25 years of experience. Education: B.S. degree in Business Administration – Kutztown University.

**Steven M. Wolf, CPA**

Steven M. Wolf, a senior manager at Herbein + Company, has been with the firm for 13 years. His areas of specialization include business accounting and business tax matters. Wolf was formerly employed by Threshold Rehabilitation Services, Inc. from 1990 to 1990. Education: B.S degree in Accounting from Kutztown University.

**Shawn M. Cahill, CPA**

Shawn M. Cahill has seven years of tax experience. He currently serves as a supervisor in the Tax Department. Prior to Herbein + Company, Cahill was employed with Ametek as a senior tax analyst in their corporate tax department. Mr. Cahill specializes in corporate tax compliance and planning. Cahill graduated from West Chester University in 1997 with a B.S. degree in Accounting.

**Carla M. Stangl, CPA, JD**

Carla M. Stangl serves as a supervisor in the Tax Department at Herbein + Company. She has been employed by Herbein + Company, Inc. since 2002. Prior to joining Herbein + Company, Inc., she had 16 years of accounting experience. With a strong background in corporate tax matters, Ms. Stangl excels in research and compliance. Education: B.S. degree in Business Administration from Millersville University; J.D. from Temple University School of Law (1993).

**Michele D. Burkins, CPA**

Michele D. Burkins joined Herbein + Company in 1994 as a senior tax accountant. Previously, Burkins was employed by Miller, Downey, Spevak, Kaffenberger Ltd. Burkins has over 17 years of tax experience. Burkins graduated with an accounting degree from Drexel University.

**Katie A. Sensenig, CPA**

Katie A. Sensenig joined Herbein + Company in 1999 and serves as a tax specialist. Previously, Sensenig worked for Beard Miller P.C., Reinsel & Company and Zuber & Company accumulating over 20 years of tax experience. Sensenig graduated with an accounting degree from Steubenville University.

**Michelle L. Vigneault:**

Michelle L. Vigneault joined Herbein + Company in 2002 as a senior tax accountant. Previously, Vigneault was employed by Karl & Associates, Inc. Berwind Property Group, LTD, and Resnick Amsterdam Leshner, PC. Education: B.A. degree in Accounting – Alvernia College.

**Thomas C. Trate**

Thomas C. Trate joined Herbein + Company in 2004 as an advanced staff accountant. Previously, Trate was employed by Walz, Deihm, CPAs and Beard Miller Company. Mr. Trate has over 10 years of experience preparing business tax returns. Education: B.A. degree in Accounting – Alvernia College.

14. A breakdown of the hours expended by each of Applicant's professionals and paraprofessionals on the individual matters in these cases is contained on Exhibits A through C to this Application. A breakdown of the total hours expended by each professional on all matters covered herein is in Item 9, as required by D. Me. LBR 2016-1.

**NOTICE**

15. Notice of this Fee Application has been served upon (i) the Debtors, (A) Bernstein, Shur Sawyer & Nelson, 100 Middle Street, P.O. Box 9729, Portland, Maine 04104, Attn: Robert J. Keach, Esq., (B) Sidley Austin Brown & Wood LLP, Bank One Plaza, 10 South



Dearborn Street, Chicago, Illinois 60603, Attn: Larry J. Nyhan, Esq. and James F. Conlan, Esq.;  
(iii) the Office of the United States Trustee for the District of Maine; and (iv) counsel for the  
Committee. Such notice is in accordance with the procedures set forth in the Interim  
Compensation Order.

**NO PRIOR REQUEST**

16. No previous motion for the relief requested herein has been made to this  
or any other Court.

**REVIEW OF APPLICABLE LOCAL RULE**

17. The undersigned has reviewed the requirements of D. Me. LBR 2016-1  
and certifies to the best of his or her information, knowledge and belief that this Fee Application  
complies with D. Me. LBR 2016-1.

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WHEREFORE, after appropriate notice and hearing, Herbein + Company, Inc. respectfully requests the Court to approve, pursuant to 11 U.S.C. §§ 327, 331 and 503, interim compensation in the amount of \$193,595.50 and reimbursement of expenses in the amount of \$272.75 less any amounts previously paid to the Applicant pursuant to the Monthly Fee Statements and the procedure set forth in the Interim Compensation Order, to authorize the Debtors to remit to Applicant any amounts due and owing in accordance with the Interim Compensation Order, and to grant such further relief as is just and proper.

Dated: February 4, 2005

Respectfully submitted,

Janice S. Barney, CPA

Janice S. Barney, CPA  
Herbein + Company  
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## EXHIBIT A

### 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 SEPTEMBER 1, 2004 AND ENDING  
SEPTEMBER 30, 2004**

Herbein + Company, Inc., corporate taxation advisor to Pegasus Satellite Television, Inc. and certain of its subsidiaries and affiliates, submits for review its monthly statement (the "Monthly Statement") of fees and out-of-pocket expenses for the period beginning September 1, 2004 and ending September 30, 2004 (the "Fourth 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")<sup>1</sup> 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.

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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 Fourth Compensation Period, Herbein + Company, Inc.'s fees for providing professional services to the Debtors totaled \$85,040.50. In connection with services rendered, Herbein + Company, Inc. has recorded actual and necessary out-of-pocket expenses in the amount of \$48.41. 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 Fourth 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
September 1 – September 30, 2004	\$85,040.50	\$8,504.05	\$76,536.45	\$48.41	\$76,584.86

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 Fourth 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: Carl D. Herbein

Carl D. Herbein  
Managing Partner

**Exhibit A**

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

**Summary of Expenses Incurred by Herbein + Company, Inc.**

**Period September 1, 2004 through September 30, 2004**

Disbursements and other out-of-pocket costs incurred:

Faxes @ rate		
Pegasus Satellite Communications, Inc.		8.00
Postage		
Pegasus Satellite Communications, Inc.		13.38
Pegasus Satellite Television, Inc.		1.52
Telephone		
Pegasus Satellite Communications, Inc.		13.83
Pegasus Satellite Television, Inc.		6.20
Pegasus Broadcast TV, Inc.		3.34
Pegasus South Plains DBS, LP		0.99
Golden Sky Systems, Inc.		1.15
		<hr/>
Total		<u><u>\$48.41</u></u>

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

**Argos Support Services Company**

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J.	Partner/Shareholder	1.00	265	\$265.00
Stangl, C.	Supervisor	1.20	128	153.60
Cahill, S.	Supervisor	0.70	128	89.60
		<u>2.90</u>		<u>\$508.20</u>

**BT Satellite, Inc.**

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J.	Partner/Shareholder	0.80	265	\$212.00
Burkins, M.	Supervisor	1.80	105	189.00
Cahill, S.	Supervisor	0.10	128	12.80
		<u>2.70</u>		<u>\$413.80</u>

**Bride Communication, Inc.**

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J.	Partner/Shareholder	0.20	265	\$53.00

**Pegasus Broadcast Associates L.P.**

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Groebe, B.	Partner/Shareholder	0.60	250	\$150.00
Barney, J.	Partner/Shareholder	0.70	265	185.50
Stangl, C.	Supervisor	0.20	128	25.60
Burkins, M.	Senior	3.80	105	399.00
		<u>5.30</u>		<u>\$760.10</u>

**Pegasus Broadcast Television, Inc.**

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J.	Partner/Shareholder	4.50	265	\$1,192.50
Groebe, B.	Partner/Shareholder	36.00	250	9,000.00
Stangl, C.	Supervisor	15.30	128	1,958.40
Cahill, S.	Supervisor	20.80	128	2,662.40
Burkins, M.	Senior	5.50	105	577.50
		<u>82.10</u>		<u>\$15,390.80</u>

**Pegasus Broadcast Towers, Inc.**

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J.	Partner/Shareholder	<u>0.60</u>	265	<u>\$159.00</u>

**Carr Rural TV, Inc.**

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J.	Partner/Shareholder	1.90	265	\$503.50
Stangl, C.	Supervisor	0.20	128	25.60
Cahill, S.	Supervisor	1.50	128	192.00
Burkins, M.	Senior	<u>0.30</u>	105	<u>31.50</u>
		<u>3.90</u>		<u>\$752.60</u>

**DBS Televentures, Inc.**

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J.	Partner/Shareholder	0.40	265	\$106.00
Cahill, S.	Supervisor	2.10	128	268.80
Burkins, M.	Senior	<u>0.10</u>	105	<u>10.50</u>
		<u>2.60</u>		<u>\$385.30</u>

**DTS Management, LLC**

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Cahill, S.	Supervisor	<u>0.80</u>	128	<u>\$102.40</u>

**Golden Sky DBS, Inc.**

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Burkins, M.	Senior	<u>0.80</u>	105	<u>\$84.00</u>

**Golden Sky Holdings, Inc.**

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J.	Partner/Shareholder	0.40	265	\$106.00
Burkins, M.	Senior	<u>0.80</u>	105	<u>84.00</u>
		<u>1.20</u>		<u>\$190.00</u>



**Golden Sky Systems, Inc.**

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Howard, K.	Partner/Shareholder	1.60	203	\$324.80
Groebe, B.	Partner/Shareholder	15.30	250	3,825.00
Barney, J.	Partner/Shareholder	7.00	265	1,855.00
Stangl, C.	Supervisor	4.60	128	588.80
Cahill, S.	Supervisor	12.10	128	1,548.80
Burkins, M.	Senior	20.50	105	2,152.50
		<u>61.10</u>		<u>\$10,294.90</u>

**Pegasus Henry County MRTV, Inc.**

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J.	Partner/Shareholder	2.30	265	\$609.50
Wolf, S.	Sr. Manager	2.00	175	350.00
Stangl, C.	Supervisor	0.20	128	25.60
Cahill, S.	Supervisor	2.50	128	320.00
Burkins, M.	Senior	2.00	105	210.00
		<u>9.00</u>		<u>\$1,515.10</u>

**HMW, Inc.**

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Cahill, S.	Supervisor	0.10	128	\$12.80
Burkins, M.	Senior	1.80	105	189.00
		<u>1.90</u>		<u>\$201.80</u>

**PST Holdings, Inc.**

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J.	Partner/Shareholder	1.10	265	\$291.50
Stangl, C.	Supervisor	10.30	128	1,318.40
Burkins, M.	Senior	0.80	105	84.00
		<u>12.20</u>		<u>\$1,693.90</u>

**Pegasus Media & Communications, Inc.**

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Groebe, B.	Partner/Shareholder	8.40	250	\$2,100.00
Barney, J.	Partner/Shareholder	4.20	265	1,113.00
Stangl, C. M.	Supervisor	20.00	128	2,560.00
Vigneault, M.	Senior	0.50	105	52.50
		<u>33.10</u>		<u>\$5,825.50</u>

**Portland Broadcast, Inc.**

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J.	Partner/Shareholder	1.40	265	\$371.00
Burkins, M.	Senior	1.80	105	189.00
		<u>3.20</u>		<u>\$560.00</u>

**Primewatch, Inc.**

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J.	Partner/Shareholder	1.00	265	\$265.00
Stangl, C. M.	Supervisor	1.00	128	128.00
Cahill, S.	Supervisor	7.30	128	934.40
Burkins, M.	Senior	0.30	105	31.50
		<u>9.60</u>		<u>\$1,358.90</u>

**Pegasus Satellite Communications, Inc.**

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Howard, K.	Partner/Shareholder	1.80	203	\$365.40
Groebel, B.	Partner/Shareholder	22.70	250	5,675.00
Barney, J.	Partner/Shareholder	11.50	265	3,047.50
Stangl, C.	Supervisor	14.40	128	1,843.20
Cahill, S.	Supervisor	39.40	128	5,043.20
		<u>89.80</u>		<u>\$15,974.30</u>

**Pegasus Satellite Television, Inc.**

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Howard, K.	Partner/Shareholder	1.60	203	\$324.80
Groebel, B.	Partner/Shareholder	9.70	250	2,425.00
Barney, J.	Partner/Shareholder	48.60	265	12,879.00
Wolf, S.	Sr. Manager	0.80	175	140.00
Stangl, C.	Supervisor	49.70	128	6,361.60
Cahill, S.	Supervisor	7.60	128	972.80
Burkins, M.	Senior	26.20	105	2,751.00
		<u>144.20</u>		<u>\$25,854.20</u>

**Pegasus Satellite Television of Illinois, Inc.**

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J.	Partner/Shareholder	1.90	265	\$503.50
Stangl, C.	Supervisor	0.20	128	25.60
Cahill, S.	Supervisor	2.40	128	307.20
Burkins, M.	Senior	0.30	105	31.50
		<u>4.80</u>		<u>\$867.80</u>

**South Plains DBS, LP**

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J.	Partner/Shareholder	2.60	265	\$689.00
Wolf, S.	Sr. Manager	0.30	175	52.50
Cahill, S.	Supervisor	2.40	128	307.20
Sensenig, K.	Senior	0.70	107	74.90
		<u>6.00</u>		<u>\$1,123.60</u>

**Telecast of Florida**

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Groebel, B.	Partner/Shareholder	1.90	250	\$475.00
Barney, J.	Partner/Shareholder	0.80	265	212.00
Stangl, C.	Supervisor	1.10	128	140.80
		<u>3.80</u>		<u>\$827.80</u>

**WILF, Inc.**

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J.	Partner/Shareholder	0.30	265	\$79.50
Stangl, C.	Supervisor	0.50	128	64.00
		<u>0.80</u>		<u>\$143.50</u>

**SUMMARY**

<u>Employee</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Barney, J.	Partner/Shareholder	93.20	265	\$24,698.00
Groebel, B.	Partner/Shareholder	94.60	250	23,650.00
Howard, K.	Partner/Shareholder	5.00	203	1,015.00
Wolf, S.	Senior Manager	3.10	175	542.50
Cahill, S.	Supervisor	99.80	128	12,774.40
Stangl, C. M.	Supervisor	118.90	128	15,219.20
Burkins, M.	Senior	66.80	105	7,014.00
Sensenig, K.	Senior	0.70	107	74.90
Vigneault, M.	Senior	0.50	105	52.50
		<u>482.60</u>		<u>\$85,040.50</u>

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

Progress billing for preparation of the 2003 tax returns. Includes Florida and Delaware.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Barney, J.	09/05/2004	0.40	
Barney, J.	09/28/2004	0.60	
Cahill, S.	09/02/2004	0.50	
Stangl, C	09/15/2004	0.90	
Stangl, C	09/20/2004	0.30	
		<u>2.70</u>	482.60

Review Annual Report filings.

Cahill, S.	09/16/2004	0.20	
		<u>0.20</u>	25.60

**BT Satellite, Inc.**

Final invoice for preparation of the 2003 tax returns.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Barney, J.	09/08/2004	0.80	
Burkins, M.	09/30/2004	1.80	
		<u>2.60</u>	401.00

Review Annual Report filings.

Cahill, S.	09/16/2004	0.10	
		<u>0.10</u>	12.80

**Bride Communications, Inc.**

Final invoice for preparation of the 2003 tax returns.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Barney, J.	09/08/2004	0.20	
		<u>0.20</u>	53.00

**Pegasus Broadcast Associates, LP**

Progress billing for preparation of the 2003 tax returns.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Burkins, M.	09/02/2004	0.50	
Burkins, M.	09/05/2004	2.80	
Burkins, M.	09/08/2004	0.50	
Groebel, B.	09/05/2004	0.40	
Groebel, B.	09/06/2004	0.20	
Barney, J.	09/08/2004	0.70	
Stangle, C.	09/27/2004	0.20	
		<u>5.30</u>	760.10

**Pegasus Broadcast Television, Inc.**

Progress billing for preparation of the 2003 tax returns. Includes filings in Florida, Georgia, Maine, Mississippi, Pennsylvania and Tennessee. Includes reporting for sale of broadcast license to Jackson TV and the sale of the stock of WDBD License Corporation to Pegasus Satellite Communications, Inc.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Groebel, B.	09/01/2004	1.20	
Groebel, B.	09/02/2004	0.50	
Burkins, M.	09/08/2004	0.80	
Burkins, M.	09/08/2004	0.90	
Groebel, B.	09/08/2004	0.60	
Barney, J.	09/09/2004	0.70	
Groebel, B.	09/09/2004	2.90	
Burkins, M.	09/10/2004	0.30	
Burkins, M.	09/10/2004	2.50	
Burkins, M.	09/10/2004	1.00	
Groebel, B.	09/10/2004	2.60	
Groebel, B.	09/10/2004	3.00	
Groebel, B.	09/10/2004	5.60	
Barney, J.	09/11/2004	0.40	
Groebel, B.	09/11/2004	0.80	
Groebel, B.	09/11/2004	5.00	
Barney, J.	09/11/2004	0.80	
Groebel, B.	09/12/2004	8.50	
Barney, J.	09/13/2004	0.70	
Groebel, B.	09/13/2004	0.80	
Stangl, C.	09/13/2004	0.30	
Stangl, C.	09/13/2004	2.90	
Stangl, C.	09/15/2004	0.80	
Stangl, C.	09/20/2004	0.40	
		<u>44.00</u>	9,704.70

Preparation of the 2004 projected tax liabilities related to the sale of the broadcast assets.

Groebel, B.	09/22/2004	1.00	
Barney, J.	09/22/2004	0.50	
Barney, J.	09/22/2004	0.80	
Cahill, S.	09/23/2004	6.50	
Groebel, B.	09/23/2004	0.50	
Cahill, S.	09/24/2004	8.00	
Groebel, B.	09/24/2004	1.50	
Barney, J.	09/27/2004	0.60	
Groebel, B.	09/27/2004	1.50	
Cahill, S.	09/30/2004	<u>5.90</u>	
		26.80	4,239.70

Reconciliation of the taxable income and balance sheet to the 10K filing.

Stangl, C.	09/07/2004	1.30	
Stangl, C.	09/08/2004	1.00	
Stangl, C.	09/09/2004	5.70	
Stangl, C.	09/10/2004	0.20	
Stangl, C.	09/11/2004	<u>2.70</u>	
		10.90	1,395.20

Review Annual Report filings.

Cahill, S.	09/16/2004	<u>0.40</u>	
		0.40	51.20

#### Broadcast Towers, Inc.

Final invoice for preparation of the 2003 tax returns.

Barney, J.	09/08/2004	<u>0.60</u>	
		0.60	159.00

#### Carr Rural TV, Inc.

Progress billing for preparation of the 2003 tax returns.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Burkins, M.	09/02/2004	0.30	
Cahill, S.	09/03/2004	1.40	
Barney, J.	09/05/2004	<u>1.40</u>	
		3.10	581.70

Preparation of the 2004 projected tax liabilities related to the sale of the satellite assets.

Barney, J.	09/03/2004	0.50	
Carla	09/20/2004	<u>0.20</u>	
		0.70	158.10

Review Annual Report filings.

Cahill, S.	09/16/2004	<u>0.10</u>	
		0.10	12.80

**DBS Televentures, Inc.**

Final invoice for preparation of the 2003 tax returns.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Burkins, M.	09/02/2004	0.10	
Cahill, S.	09/02/2004	2.00	
Barney, J.	09/05/2004	<u>0.40</u>	
		2.50	372.50

Review Annual Report filings.

Cahill, S.	09/16/2004	<u>0.10</u>	
		0.10	12.80

**DTS Management, LLC**

Review Annual Report filings.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Cahill, S.	09/16/2004	<u>0.80</u>	
		0.80	102.40

**Golden Sky DBS, Inc.**

Preparation of the 2003 tax returns.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Burkins, M.	09/01/2004	<u>0.80</u>	
		0.80	84.00

**Golden Sky Holdings, Inc.**

Preparation of the 2003 tax returns.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Burkins, M.	09/01/2004	0.80	
Barney, J.	09/06/2004	0.40	
		<u>1.20</u>	190.00

**Golden Sky Systems, Inc.**

Progress billing for preparation of the 2003 tax returns. Includes filing in 24 states.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Cahill, S.	09/01/2004	3.80	
Barney, J.	09/01/2004	0.70	
Cahill, S.	09/02/2004	1.50	
Groebel, B.	09/02/2004	4.40	
Cahill, S.	09/03/2004	1.80	
Cahill, S.	09/06/2004	1.70	
Barney, J.	09/07/2004	5.70	
Stangl, C.	09/08/2004	0.20	
Burkins, M.	09/09/2004	0.70	
Burkins, M.	09/09/2004	0.60	
Barney, J.	09/12/2004	0.40	
Barney, J.	09/13/2004	0.20	
Burkins, M.	09/14/2004	0.20	
Cahill, S.	09/14/2004	0.70	
Burkins, M.	09/15/2004	0.70	
Cahill, S.	09/16/2004	0.30	
Burkins, M.	09/20/2004	2.40	
Stangl, C.	09/20/2004	1.20	
Burkins, M.	09/21/2004	2.70	
Burkins, M.	09/22/2004	2.70	
Stangl, C.	09/22/2004	0.20	
Burkins, M.	09/23/2004	0.50	
Burkins, M.	09/23/2004	2.00	
Burkins, M.	09/23/2004	0.80	
Burkins, M.	09/24/2004	1.00	
Burkins, M.	09/24/2004	1.30	
Burkins, M.	09/24/2004	1.20	
Burkins, M.	09/29/2004	1.30	
Burkins, M.	09/29/2004	1.50	
Stangl, C.	09/29/2004	3.00	
Burkins, M.	09/30/2004	0.90	
		<u>46.30</u>	6,950.70



Preparation of the 2004 projected gain on the sale of the satellite assets.

Groebel, B.	09/03/2004	5.00	
Groebel, B.	09/04/2004	3.80	
Groebel, B.	09/04/2004	<u>2.10</u>	
		10.90	2,725.00

Reconciliation of the taxable income and balance sheet to the 10k filing.

Howard, K.	09/10/2004	0.70	
Howard, K.	09/11/2004	0.30	
Howard, K.	09/12/2004	<u>0.60</u>	
		1.60	324.80

Review Annual Report filings.

Cahill, S.	09/16/2004	<u>2.30</u>	
		2.30	294.40

#### Henry County MRTV, Inc.

Final invoice for preparation of the 2003 tax returns; includes Ohio combined tax filing.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Burkins, M.	09/02/2004	0.30	
Burkins, M.	09/03/2004	0.20	
Cahill, S.	09/03/2004	2.50	
Barney, J.	09/05/2004	1.40	
Wolf, S.	09/07/2004	0.60	
Wolf, S.	09/08/2004	1.40	
Burkins, M.	09/09/2004	1.50	
Barney, J.	09/12/2004	<u>0.40</u>	
		8.30	1,357.00

Preparation of the 2004 projected tax liabilities related to the sale of the satellite assets.

Barney, J.	09/03/2004	0.50	
Stangl, C.	09/20/2004	<u>0.20</u>	
		0.70	158.10

#### HMW, Inc.

Final invoice for preparation of the 2003 tax returns.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Cahill, S.	09/16/2004	0.10	
Burkins, M.	09/30/2004	<u>1.80</u>	
		1.90	201.80

**PST Holdings, Inc.**

Preparation of the 2003 tax returns, Disclosures for merger of finance companies.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Burkins, M.	09/02/2004	0.80	
Barney, J.	09/05/2004	1.10	
Stangl, C.	09/07/2004	0.50	
Stangl, C.	09/13/2004	0.20	
		<u>2.60</u>	465.10

Reconciliation of the taxable income and balance sheet to the 10k filing.

Stangl, C.	09/07/2004	1.30	
Stangl, C.	09/07/2004	1.10	
Stangl, C.	09/08/2004	1.20	
Stangl, C.	09/09/2004	3.00	
Stangl, C.	09/10/2004	0.30	
Stangl, C.	09/11/2004	2.70	
		<u>9.60</u>	1,228.80

**Pegasus Media & Communications, Inc.**

Preparation of the 2003 tax returns.

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Fees</u>
Vigneault, M.	09/01/2004	0.50	
Barney, J.	09/04/2004	1.20	
Groebel, B.	09/05/2004	2.50	
Groebel, B.	09/06/2004	1.10	
Groebel, B.	09/09/2004	0.80	
Groebel, B.	09/10/2004	0.50	
Groebel, B.	09/11/2004	3.50	
		<u>10.10</u>	2,470.50

Reconciliation of the taxable income and balance sheets of the company and its subsidiaries to the 10k filing.

Stangl, C.	09/07/2004	1.30	
Stangl, C.	09/07/2004	1.20	
Stangl, C.	09/08/2004	0.60	
Stangl, C.	09/09/2004	2.00	
Stangl, C.	09/10/2004	2.50	
Barney, J.	09/11/2004	2.10	
Stangl, C.	09/11/2004	2.90	
Barney, J.	09/12/2004	0.90	
		<u>13.50</u>	2,139.00