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**VIA FACSIMILE AND U.S. MAIL**

December 16, 2005

Mr. Brian Johnson, Branch Chief  
Branch of Filer Support 2, Mailstop 1-4  
Securities and Exchange Commission  
450 Fifth Street, N.W., Room #1004  
Washington, D.C. 20549

Re: Pegasus Communications Corporation, Original Listing:  
Class A Common Stock, par value \$0.01

PROCESSED  
DEC 20 2005  
THOMSON  
FINANCIAL

Dear Mr. Johnson:

Please be advised that PCX Equities, Inc. has received (on September 22, 2005) an application from the above-referenced issuer and has approved the above-referenced security for listing on the Pacific Exchange, Inc. ("Exchange"). The Exchange requests acceleration of registration of the securities under the Securities Exchange Act of 1934.

Please acknowledge receipt of this letter by stamping the enclosed copy with the date received and returning it in the post-paid self-addressed envelope.

If there are any questions, please call me at (312) 442-7832. Your assistance is greatly appreciated.

Sincerely,

Craig A. Gray  
Manager, Equity Qualification

Enclosure

cc: Mr. Scott A. Blank, Senior Vice President and General Counsel, Pegasus  
Communications Corporation, 225 City Line Avenue, Suite 200, Bala Cynwyd,  
PA 19004