

EXHIBIT A - TAX SERVICES

SUMMARY OF TIME BY PROFESSIONAL - TAX SERVICES FOR CHICAGO EXPRESS AIRLINES
FOR THE PERIOD FROM DECEMBER 7, 2004 THROUGH MAY 21, 2005

TAX SERVICES - 2005 CHICAGO EXPRESS PROPERTY TAX RETURN PREPARATION

<u>PROFESSIONAL</u>	<u>POSITION</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>FEES</u>
MATT SMITH	SENIOR MANAGER	6.50	250	1,625
KEVIN CHESTNUT	SENIOR MANAGER	0.50	250	125
REBECCA CLASEN	STAFF	34.80	125	4,350
SARAH SULLIVAN	STAFF	1.50	125	188
MARCIA PFOST	STAFF	7.80	125	975
	Expenses			0
	Total	51.1		7,263

TAX SERVICES - 2004 CHICAGO EXPRESS WISCONSIN PROPERTY TAX APPEAL

<u>PROFESSIONAL</u>	<u>POSITION</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>FEES</u>
MATT SMITH	SENIOR MANAGER	10.50	250	2,625
REBECCA CLASEN	STAFF	2.00	125	250
	Expenses			0
	Total	12.5		2,875

TAX SERVICES - 2004 CHICAGO EXPRESS WISCONSIN AND SOUTH BEND PROPERTY TAX ASSESSMENT

<u>PROFESSIONAL</u>	<u>POSITION</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>FEES</u>
MATT SMITH	SENIOR MANAGER	4.00	250	1,000
REBECCA CLASEN	STAFF	4.00	125	500
	Expenses			0
	Total	8.00		1,500

DELOITTE TAX LLP
SUMMARY OF TIME BY PROJECT - TAX SERVICES
FOR THE PERIOD FROM DECEMBER 7, 2004 THROUGH MAY 14, 2005

PROJECT	DESCRIPTION	HOURS
2004 WI & SOUTH BEND ASSESSMENT	REVIEW OF CURRENT YEAR ASSESSOR WORKPAPERS RELATED TO THE WISCONSIN AND SOUTH BEND 2004 ASSESSMENT	8
2005 COMPLIANCE	PREPARATION AND REVIEW OF 2005 PROPERTY TAX RETURNS FOR CHICAGO EXPRESS AIRLINES, INC.	51.1
2004 WI APPEAL	RESEARCH AND CONSULTATIONS REGARDING THE 2004 WISCONSIN PROPERTY TAX APPEAL	<u>12.5</u>
	TOTAL HOURS	<u><u>71.6</u></u>

DELOITTE TAX LLP
 DETAIL OF TIME BY PROFESSIONAL - TAX SERVICES
 FOR THE PERIOD DECEMBER 7, 2004 THROUGH MAY 14, 2005

NAME	DATE	TIME	DESCRIPTION
TAX SERVICES - CHICAGO EXPRESS 2005 PROPERTY TAX RETURNS			
MATT SMITH			
	1/3/2005	0.50	Discuss Property Tax Returns
	1/5/2005	1.00	Discuss Indianan Exemption from Property Taxes
	1/6/2005	0.50	Discuss Indiana Issues
	1/21/2005	0.50	Engagement letter issues
	2/18/2005	0.50	Review property tax returns
	3/11/2005	0.50	Review Property Tax Returns
	3/21/2005	0.50	Review Property Tax returns
	3/24/2005	1.00	Review property tax returns
	3/25/2005	0.50	Review property tax returns
	4/4/2005	1.00	Review property tax returns
	MATT SMITH TOTAL	6.50	
KEVIN CHESTNUT			
	3/23/2005	0.50	Discuss ground time apportionment issues
	KEVIN CHESTNUT TOTAL	0.50	
REBECCA CLASEN			
	12/20/2004	0.30	Prepare property tax due date log
	12/27/2004	0.30	Gather information to begin preparation of property tax returns
	1/3/2005	0.40	Review property tax assessments
	1/5/2005	0.70	Discuss Indiana legislation re:Chicago Express
	1/6/2005	0.40	Prepare engagement letter
	1/19/2005	1.00	Prepare engagement letter
	1/24/2005	2.10	Prepare Michigan property tax returns
	1/25/2005	1.40	Prepare Michigan property tax returns
	2/2/2005	0.40	Issues re:closing date of service for Chicago Express
	2/8/2005	0.30	Create Michigan property tax file
	2/22/2005	1.80	Gather information for property tax return preparation
	2/24/2005	0.70	Prepare Indiana information request

3/16/2005	0.80	Prepare property tax returns
3/18/2005	0.20	Phone call re:flight information
3/21/2005	1.90	Prepare WI property tax return
3/22/2005	3.00	Prepare WI property tax return
3/23/2005	0.80	Discussion re:Indiana property tax return
3/24/2005	2.60	Prepare Indiana and WI property tax returns
3/25/2005	4.30	Prepare Indiana property tax returns
3/28/2005	1.40	Prepare South Bend and Fort Wayne returns
3/30/2005	0.10	Discussions w/Tom Day re: returns
3/31/2005	0.20	Create files for returns
4/1/2004	3.40	WI and MI returns. Reivew Ohio returns. Process & Mail Ohio returns
4/4/2005	3.10	Finish South Bend return. Prepare Indiana return.
4/5/2005	3.00	Prepare Indiana return
4/8/2005	0.20	Discuss Wisconsin property taxes

BECKY CLASEN TOTAL 34.80

SARAH SULLIVAN

4/1/2005	1.50	Call Michigan property tax cities to change address and copy returns to be mailed to Tom Day at ATA
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SARAH SULLIVAN TOTAL 1.50

MARCIA PFOST

3/17/2005	3.00	Prepare Ohio property tax returns
3/21/2005	1.00	Prepare Ohio property tax returns
3/28/2005	3.00	Prepare Ohio property tax returns
4/1/2005	0.60	Make changes to Ohio property tax returns
4/4/2005	0.20	Make final changes to Ohio property tax returns

MARCIA PFOST TOTAL 7.80

**TOTAL TAX SERVICES - CHICAGO EXPRESS
PROPERTY TAX RETURNS 51.10**

**TAX SERVICES - 2004 WISCONSIN
PROPERTY TAX APPEAL**

MATT SMITH

2/23/2005	0.50	Discussion re: Wisconsin Appeal
3/3/2005	0.50	Update w/attorney on WI appeal

3/21/2005	0.50	Update w/attorney on WI appeal
4/5/2005	1.00	Discussion w/WDOR
4/8/2005	1.00	Additional discussion w/WDOR re:appeal
4/11/2005	0.50	Discussion w/attorney
4/12/2005	0.50	Discussion w/Chicago Express
4/14/2005	0.50	Discussion w/WDOR
4/22/2005	1.00	Review appeal spreadsheet
4/26/2005	0.50	Discussion w/Chicago Express
4/28/2005	0.50	WI appeal discussion
5/12/2005	0.50	Update on WI appeal
5/13/2005	2.00	Finalize appeal. Review revised calculations
5/16/2005	1.00	Discuss w/attorney re:final assessment

MATT SMITH TOTAL 10.50

REBECCA CLASEN

3/2/2005	2.00	Gather prior year assessor workpapers and update with additional information to prepare appeal
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REBECCA CLASEN TOTAL 2.00

TOTAL TAX SERVICES - CHICAGO EXPRESS WISCONSIN APPEAL 12.50

TAX SERVICES - 2004 WISCONSIN AND SOUTH BEND ASSESSMENT REVIEW

MATT SMITH

11/5/2004	2.50	Review assessor workpapers for WI and South Bend
11/8/2004	1.00	Discussion with client regarding errors in workpapers
11/16/2004	0.50	Follow-up discussion regarding filing appeal of assessment

MATT SMITH TOTAL 4.00

REBECCA CLASEN

11/5/2004	3.00	Review assessor workpapers and compute corrected tax
11/9/2004	1.00	Additional review of workpapers to determine potential savings from appeal

REBECCA CLASEN TOTAL 4.00

TOTAL TAX SERVICES - CHICAGO EXPRESS 2004 WISCONSIN AND SOUTH BEND ASSESSMENT REVIEW 8.00