

IN THE UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF INDIANA  
INDIANAPOLIS DIVISION

In re: ) Chapter 11  
)  
ATA Holdings Corp., et al.,<sup>1</sup> ) Case No. 04-19866-BHL-11  
) (Jointly Administered)  
Debtors. )

**FINAL APPLICATION OF DELOITTE TAX LLP FOR  
ALLOWANCE OF COMPENSATION  
AS TAX SERVICES PROVIDER FOR THE DEBTORS**

Deloitte Tax LLP ("Deloitte Tax") hereby makes its final application (the "Application") for its fees as tax services provider for the above-captioned debtors and debtors-in-possession (collectively, the "Debtors"). In support of this application, Deloitte Tax states as follows:

1. The Debtors filed their voluntary petitions for relief under Chapter 11 of the United States Bankruptcy Code on October 26, 2004 (the "Petition Date"). This Court, by order dated May 12, 2005, approved Debtors' retention of Deloitte Tax as tax services provider for the Debtors nunc pro tunc to the Petition Date.

2. This Application is the final application filed by Deloitte Tax seeking compensation and reimbursement of expenses incurred by Deloitte Tax for the Debtors and covers services performed during the period from the Petition Date through and including February 28, 2006 (the "Application Period").

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<sup>1</sup> The Debtors are the following entities: ATA Holdings Corp. (04-19866), ATA Airlines, Inc. (04-19868), Ambassadors Travel Club, Inc. (04-19869), ATA Leisure Corp. (04-19870), Amber Travel, Inc. (04-19871), American Trans Air Execujet, Inc. (04-19872), ATA Cargo, Inc. (04-19873), and Chicago Express Airlines, Inc. (04-19874).

3. During the Application Period, Deloitte Tax performed a variety of tax services, all of which are described in more detail below. The services performed by Deloitte Tax for and on behalf of Debtors include, but are not limited to the following:

- a. Property Tax Assessment and Appeal Services for Chicago Express Airlines, Inc. ("Chicago Express") (Wisconsin and South Bend). Deloitte Tax conducted a review of 2004 property tax assessments for Wisconsin and South Bend and undertook discussions with client personnel regarding the proposed assessments and necessary steps to appeal the assessments. Subsequently, Deloitte Tax had discussions with appeals officer for Wisconsin and South Bend regarding necessary changes to the allocation percentage and value of Chicago Express relative to the 2004 property tax assessment, reviewed the assessors' revised workpapers and discussed final revisions to the assessment with Chicago Express. These services resulted in a reduction in Wisconsin 2004 property taxes of approximately \$35,000;
- b. Personal Property Tax Return Preparation for Chicago Express. Deloitte Tax prepared the personal property tax returns for the Debtor, Chicago Express. Such returns were prepared for the following jurisdictions: Wisconsin, Indiana, Ohio, Michigan and the cities of South Bend and Fort Wayne;
- c. Property Tax Consulting for ATA (North Carolina, Texas, Washington).<sup>2</sup> Deloitte Tax provided consulting services related to ATA Airlines' property tax values and, where necessary, prepared and filed appeals. In connection therewith, Deloitte Tax analyzed industry trends and economic conditions that had a direct impact on property tax values. After this effort, Deloitte Tax reviewed the information provided by the Debtors and the assessment workpapers from the assessor and developed a property tax value position. Deloitte Tax, then prepared an analysis for use in the discussion of values informally with assessors, where possible, and prepared for, and assisted in, formal appeals and presentations. As a result of these efforts, the Debtors achieved a tax savings of approximately \$201,000.

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<sup>2</sup> Deloitte Tax also performed certain California property tax services during the Application Period under a contingent fee arrangement. As of the date hereof, the contingency entitling Deloitte Tax to be paid has not yet occurred. Accordingly, Deloitte Tax is not seeking allowance of any fees with respect to these services at this time and will bill and be paid by the reorganized Debtors in ordinary course.

4. Set forth below is a summary of the hours and fees incurred by Deloitte

Tax under the task categories described above.

<b>Task Description</b>	<b>Hours</b>	<b>Value</b>
Property Tax Assessment and Appeal Services for Chicago Express	20.5	\$4,375.00
Preparation of 2005 Personal Property Tax Returns for Chicago Express	51.1	\$7,263.00
Property Tax Consulting	105.6	\$47,115.00
Total	172.2	\$58,753.00

5. The services for the Debtor, Chicago Express, were billed on an hourly rate basis – at either \$250 per hour or \$125 per hour depending on the level of the person providing the services. A summary of the hours spent and the detailed time records for such services are attached hereto as Exhibit A. The other property tax consulting services were billed on a contingent fee basis with the fee calculated as a percentage of the tax savings achieved the Debtors as a result of the services. As set forth in more detail on Exhibit B, the services performed by Deloitte Tax resulted in a tax saving in 2005 for the Debtors of approximately \$201,000. Under the relevant engagement letters approved by this Court, Deloitte Tax is entitled to a fee for such services of 25% of the tax savings (subject to certain adjustments) or, specifically \$47,115. The hours incurred in performing these services are also included in Exhibit B.

6. As of the date of this application, Deloitte Tax has received \$47,264.00 from the Debtors with respect to the services described herein.

7. Deloitte Tax is not seeking reimbursement of any expenses in connection with the services it provided to the Debtors.

8. Deloitte Tax has no agreement with any nonaffiliated entity to share any revenues from the services for which it has been retained in these chapter 11 cases.

9. All services rendered and all expenses incurred for which compensation or reimbursement is sought have been rendered or incurred exclusively on behalf of Debtors and represent necessary and proper expenses.

10. In light of the foregoing, Deloitte Tax submits that the compensation requested herein is reasonable in light of the nature, extent and value of the services provided on the Debtors' behalf.

11. In determining the amount of reasonable compensation to be awarded, the Court should consider the nature, the extent, and the value of such services, taking into account all relevant factors including:

- the time spent on such services;
- the rates charged for such services;
- whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
- whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under title 11 U.S.C. § 330(a)(3).

12. The services provided by Deloitte Tax were necessary for, and beneficial to, the Debtors and in the best interests of their estates, creditors and shareholders. Furthermore, the compensation requested herein is reasonable in light of the nature, extent and value of such services to the Debtors.

WHEREFORE, Deloitte Tax LLP requests that the Court (i) allow, on a final basis, its fees incurred during the Application Period in the amount of \$58,753.00; (ii) direct the Debtors to pay Deloitte Tax LLP the above amount to the extent not previously paid; and (iii) grant such other and further relief as may be just and proper.

Dated: April 25, 2006

Respectfully Submitted,

DELOITTE TAX LLP

By:	/s/ Terrance Kurtenbach
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Terrance Kurtenbach, Partner

By:	/s/ Kevin Buffington
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Kevin Buffington, Director

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SOUTHERN DISTRICT OF INDIANA  
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In re: ) Chapter 11  
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ATA Holdings Corp., et al.,<sup>1</sup> ) Case No. 04-19866-BHL-11  
) (Jointly Administered)  
Debtors. )

**DECLARATION OF TERRANCE KURTENBACH AND KEVIN BUFFINGTON IN  
SUPPORT OF FINAL APPLICATION OF DELOITTE TAX LLP FOR  
COMPENSATION AND REIMBURSEMENT OF  
EXPENSES AS TAX SERVICES PROVIDER FOR THE DEBTORS**

Terrance Kurtenbach and Kevin Buffington, under penalty of perjury, state as follows:

1. I have read the Final Application of Deloitte Tax LLP for Compensation and Reimbursement of Expenses as Tax Services Provider for the Debtors, dated April 25, 2006 and the facts and circumstances therein are true and correct to the best of my knowledge, information and belief.

2. Deloitte Tax has no agreement with any nonaffiliated entity to share any revenues from the services for which it has been retained in these chapter 11 cases.

Dated: April 26, 2006

By: /s/ Terrance Kurtenbach  
Terrance Kurtenbach  
Partner, Deloitte Tax LLP

By: /s/ Kevin Buffington  
Kevin Buffington  
Director, Deloitte Tax LLP

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**CERTIFICATE OF SERVICE**

The undersigned certifies that a copy of the foregoing Application was served by electronic mail on this 27<sup>th</sup> day of April, 2006, upon the Core Group, 2002 List and Appearance List.

/s/ Terry E. Hall

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