

EXHIBIT 6



February 1, 2006

To: James M. Carr, Esq.
Joseph F. McGonigal, Esq.
Lisa G. Beckerman, Esq.

From: Ernst & Young LLP

Re: **ATA HOLDINGS CORP., ET AL., DEBTORS**

Pursuant to the provisions of the Order Granting Motion to (I) Approve Procedures for Billings By and Payments To Professionals Retained in These Cases for Fees and Expenses Incurred and (II) Approve Procedures and Partial Deferral of Draw Down of Retainer Paid to Professional Retained in These Cases Until Requested By the Debtors, dated December 10, 2004 (the "Compensation Order") and the Order Supplementing Rule B-2016-1, dated December 21, 2004 (together with the Compensation Order, the "Monthly Compensation Orders"), Ernst & Young LLP ("E&Y LLP") hereby submits this request for compensation and reimbursement of expenses incurred as auditors to the Debtors for the period January 1, 2006 through January 31, 2006 (the "Compensation Period").

On January 23, 2006, the Court approved periodic fixed audit fees and reimbursement of actual expenses to E&Y LLP for the rendering of audit services to the Debtors, in accordance with the terms of E&Y LLP's Engagement Letter dated October 10, 2005. Detail of time and actual expenses incurred in connection with the rendering of audit services during the Compensation Period is attached hereto as Exhibit "A". E&Y LLP is not requesting payment of any fixed audit fees or reimbursement of actual expenses with this monthly statement. Time detail included as Exhibit "A" is for informational purposes only. In addition, on January 23, 2006, the Court approved fees to E&Y LLP for the rendering of additional audit services to the Debtors based upon E&Y LLP's hourly rates in accordance with the terms of the E&Y LLP's Engagement Letter dated October 10, 2005. For the period January 1, 2006 through January 31, 2006, the amount of these fees to E&Y LLP is \$59,551.00. Detail of time incurred in connection with the rendering of additional audit services is attached hereto as Exhibit "B".

Pursuant to the Monthly Compensation Orders, this request is for a total of \$47,640.80, representing 80% of additional audit services fees of \$59,551.00. Unless any such party objects to the Monthly Fee Request, in whole or in part, on or before February 10, 2006, the Debtors shall be authorized and directed to pay to E&Y LLP the amounts requested in the Monthly Fee Request.

If you have any questions, please call James A. Pease at (317) 681-7311 or R. Todd Barrett at (317) 681-7052.

EXHIBIT A

Exhibit A - 2005 Annual Audit

**ATA HOLDINGS CORP.
ERNST & YOUNG LLP
SUMMARY OF TIME BY PROFESSIONAL-2005 ANNUAL AUDIT
FOR THE PERIOD JANUARY 1, 2006 THROUGH JANUARY 31, 2006**

<u>Professional</u>	<u>Position</u>	<u>Hours</u>
Jim Pease	Partner	15.7
Stephen Stenbeck	Partner	2.0
Michael Porter	Partner	2.5
Shari Richey	Partner	2.1
Todd Barrett	Sr. Manager	29.1
Kimberly Basch	Sr. Manager	12.0
Amadou Yattassaye	Manager	2.0
Jennifer Taylor	Manager	93.5
Adela Creasy	Senior	1.0
Sarah Harmon	Senior	12.7
Adam Baumann	Senior	137.0
Adrienne Boschert	Staff	154.7
Steve Teegarden	Staff	111.2
Zac Charlson	Staff	12.0
Jennifer Beamish	Staff	1.5
Niketa Shah	Staff	6.8
Renee Fortman	Staff	61.5
	Total	<u>657.3</u>

Exhibit A - 2005 Annual Audit

ATA HOLDINGS CORP.
ERNST & YOUNG LLP
SUMMARY OF TIME FOR 2005 ANNUAL AUDIT
FOR THE PERIOD JANUARY 1, 2006 THROUGH JANUARY 31, 2006

<u>Project Code</u>	<u>Description</u>	<u>Hours</u>
64	Audit of Financial Statement Accounts and Related Matters	657.3
	Total Hours	<u>657.3</u>

Exhibit A - 2005 Annual Audit

**ATA HOLDINGS CORP.
ERNST & YOUNG LLP
DETAIL OF TIME BY PROFESSIONAL--2005 ANNUAL AUDIT
FOR THE PERIOD JANUARY 1, 2006 THROUGH JANUARY 31, 2006**

<u>Name</u>	<u>Date</u>	<u>Time</u>	<u>PCD</u>	<u>Description</u>
Pease, Jim				
	1/4/2006	2.5	64	Hrs: ATA issues meeting
	1/12/2006	0.5	64	Hrs: audit status, issues update
	1/13/2006	0.5	64	Hrs: audit status, issues update
	1/23/2006	6.0	64	Hrs: review w/ps, signoff on all planning work , discuss possible revisions to audit program
	1/26/2006	0.3	64	Hrs: discuss bata acctg
	1/27/2006	4.0	64	Hrs: review w/ps, signoff
	1/28/2006	0.6	64	Hrs: audit review, status
	1/30/2006	0.8	64	Hrs: audit workpaper review
	1/31/2006	0.5	64	Hrs: audit workpaper review
	Pease, Jim Total	15.7		
Stenbeck, Stephen				
	1/30/2006	2.0	64	Hrs: ATA audit issues, accounting items, independent partner review
	Stenbeck, Stephen Total	2.0		
Porter, Michael				
	1/9/2006	0.5	64	Hrs: Conf call to discuss ITGC control environment with Todd Barrett.
	1/13/2006	0.5	64	Hrs: Review of ITGC Response Memo for 2005 audit.
	1/20/2006	0.5	64	Hrs: IT General Control Review note follow up
	1/23/2006	0.5	64	Hrs: Review of ATA ITGC Response Memo
	1/30/2006	0.5	64	Hrs: Final review of TSRS Response Memo and final notes on AWS
	Porter, Michael Total	2.5		
Richey, Shari				
	1/30/2006	2.1	64	Hrs: Review of tax provision workpapers, correspondence with Kimberly Bosch regarding detail work
	Richey, Shari Total	2.1		
Barrett, Todd				
	1/4/2006	1.3	64	Hrs: Issues meeting with client personnel for annual close and audit (at client's offices)

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<u>Name</u>	<u>Date</u>	<u>Time</u>	<u>PCD</u>	<u>Description</u>
	1/4/2006	0.5	64	Hrs: Meet w/C Smith, S White, J Taylor and A Baumann to review the yr-end client assistance request listing
	1/4/2006	0.3	64	Hrs: admin - scheduling q's with Jen Taylor
	1/4/2006	2.0	64	Hrs: wp review from interim
	1/9/2006	0.5	64	Hrs: Meeting with Michael Porter, Amadou Yattassaye, Jen Taylor re ITGC status and results of review of the general control environment.
	1/9/2006	1.0	64	Hrs: w/Jen Taylor
	1/13/2006	1.0	64	Hrs: Independence meeting w/W Malone; affidavit update with W Malone; inventory issue matter w / W Malone
	1/16/2006	0.5	64	Hrs: misc scheduling matters
	1/19/2006	0.5	64	Hrs: Review ICFC document
	1/17/2006	0.3	64	Hrs: A/R testing: telecon w/Jen Taylor re updates to testing strategies in AR, esp military
	1/20/2006	4.0	64	Hrs: audit work paper review at ATA offices
	1/21/2006	3.3	64	Hrs: Interim wp review; icfc update; passa planning review
	1/23/2006	4.0	64	Hrs: wp review in field
	1/23/2006	0.8	64	Hrs: Meeting w/Wisty, Doug Y, Jim Pease
	1/24/2006	0.3	64	Hrs: With Adam B re audits tests in fuel inventory
	1/26/2006	0.5	64	Hrs: BATA - meet w/Chris S, Wisty M, and Jen T
	1/27/2006	5.3	64	Hrs: yr-end wp review at client offices
	1/28/2006	1.0	64	Hrs: audit wp review at client offices
	1/31/2006	2.0	64	Hrs: wp review
Barrett, Todd Total		29.1		
Basch, Kimberly				
	1/3/2006	0.5	64	Hrs: Audit planning
	1/7/2006	2.0	64	Hrs: meeting w/ client/auditors to discuss Q4 accounting issues; review prior year/quarter workpapers/memos
	1/9/2006	0.5	64	Hrs: arrange/coordinate timing/staffing for y/e provision review
	1/17/2006	0.5	64	Hrs: roll forward prior year memos; scheduling/staffing; review py workpapers and memos in preparation for cy provision review
	1/17/2006	1.0	64	Hrs: Audit planning
	1/24/2006	1.5	64	Hrs: Audit provision
	1/25/2006	0.5	64	Hrs: address miscellaneous provision questions
	1/26/2006	0.5	64	Hrs: go over provision open items and questions
	1/27/2006	5.0	64	Hrs: provision review - calc of NOL, deferreds, footnote
Basch, Kimberly Total		12.0		
Yattassaye, Amadou				
	1/9/2006	1.0	64	Hrs: Meeting with Audit team to discuss Impact of IT results, follow-up issues
	1/12/2006	0.5	64	Hrs: Audit planning
	1/25/2006	0.5	64	Hrs: Assisting in wording of Ineffective ITGC memo for applications control tested by TSRS

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<u>Name</u>	<u>Date</u>	<u>Time</u>	<u>PCD</u>	<u>Description</u>
Yattassaye, Amadou Total		2.0		
Taylor, Jennifer				
	1/4/2006	2.5	64	Hrs: 4th quarter issues meeting, year-end CAG items
	1/4/2006	1.5	64	Hrs: review & organize workpapers for appropriate sign-off's
	1/9/2006	3.5	64	Hrs: Reviewing planning work, start drafting Response to Ineffective ITGC memo.
	1/10/2006	7.0	64	Hrs: Working on Response to Ineffective ITGC memo, reviewing/ensuring that tests of controls are appropriate, discuss audit program/plan with senior
	1/11/2006	2.5	64	Hrs: update audit status tracker and assign year-end responsibilities, supervise
	1/12/2006	10.0	64	Hrs: Review planning and interim work
	1/19/2006	3.5	64	Hrs: 1 hour - write performance review for senior, Adam Baumann, 2.5 hours - supervise, answer questions, discuss AR audit program
	11/17/2005	0.0	64	Lunch: lunch for audit team: Todd Barrett, Jennifer Taylor, Adam Baumann, Adrienne Boschert, Steve Teegarden, Renee Fortman
	1/18/2006	10.0	64	Hrs: 2.5 hours - Review PASSA forms, 3 hours - review Interim AR workpapers, 1.5 hours - review Interim Deposits/Other Assets workpapers, 2.5 hours - Review Interim Inventory workpapers, .5 hour - discuss prepaid credit card fees with senior
	1/19/2006	6.0	64	Hrs: addressing audit area issues, status monitoring, accounts receivable, inventory
	1/20/2006	5.0	64	Hrs: discuss journal entry testing, discuss audit issues/testing strategy, review of open items, audit issues
	1/23/2006	0.5	64	Hrs: updated status
	1/23/2006	5.5	64	Hrs: 1 hour - review year-end cash workpapers, 1.5 hour - review year-end deposits workpapers, 2 hours - review year-end inventory workpapers, 1 hour - prepare ASM, PASSA's, etc for partner sign-off
	1/25/2006	0.5	64	Hrs: review consolidating balance sheet to see if necessary to do subsidiary reviews
	1/25/2006	1.5	64	Hrs: meet with Brian Hunt to discuss legal issues; update legal summary and memo
	1/25/2006	1.0	64	Hrs: review investment in BATA
	1/25/2006	1.0	64	Hrs: review AP
	1/25/2006	0.5	64	Hrs: discuss JE review and our procedures (supervise)
	1/25/2006	1.5	64	Hrs: review ATL
	1/25/2006	1.0	64	Hrs: review year-end AR workpapers
	1/25/2006	2.0	64	Hrs: review year-end prepaids
	1/26/2006	1.5	64	Hrs: discuss BATA impairment analysis with sr. mgr. and with ATA
	1/26/2006	4.5	64	Hrs: review Accruals
	1/26/2006	2.5	64	Hrs: IT app controls - determine not modified in 2005 and update Response to Ineffective ITGC memo
	1/27/2006	1.0	64	Hrs: review debt
	1/27/2006	2.0	64	Hrs: review workers compensation accrual
	1/27/2006	1.5	64	Hrs: review AP

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Name	Date	Time	PCD	Description
	1/27/2006	1.0	64	Hrs: review equity
	1/27/2006	1.0	64	Hrs: review Rev & Exp
	1/27/2006	1.5	64	Hrs: review deferred gains
	1/28/2006	1.0	64	Hrs: review equity
	1/28/2006	1.0	64	Hrs: review deferred gains
	1/28/2006	1.0	64	Hrs: close review notes for several different areas (AR, inventory, etc).
	1/28/2006	1.5	64	Hrs: pull together package for Independent Partner Review (ASM, ICFC, view 6a, audit program, PASSA's)
	1/30/2006	2.0	64	Hrs: review rev & exp
	1/30/2006	3.0	64	Hrs: review PGAP, review Journal Entry Testing and JE CAAT
	1/30/2006	1.0	64	Hrs: clear IT review notes
Taylor, Jennifer Total		93.5		
Creasy, Adela				
	1/11/2006	1.0	64	Hrs: Year-end update
Creasy, Adela Total		1.0		
Harmon, Sarah				
	1/18/2006	0.7	64	Hrs: discussed audit of tax provision and reviewed 3rd Q SRM
	1/19/2006	0.5	64	Hrs: looked over PY provision workpapers
	1/24/2006	6.0	64	Hrs: audited tax provision
	1/25/2006	5.2	64	Hrs: audited tax provision
	1/26/2006	0.3	64	Hrs: workpaper review
Harmon, Sarah Total		12.7		
Baumann, Adam				
	1/4/2006	2.0	64	Hrs: attending 4th quarter issuesmeeting and following discussion
	1/4/2006	2.5	64	Hrs: documenting cycle counting tests of controls
	1/9/2006	3.0	64	Hrs: inventory interim
	1/9/2006	4.5	64	Hrs: changes to audit program
	1/9/2006	1.0	64	Hrs: review walkthrough
	1/9/2006	2.0	64	Hrs: interim accounts receivable
	1/9/2006	1.0	64	Hrs: cash planning
	1/10/2006	4.0	64	Hrs: updating audit program
	1/10/2006	5.0	64	Hrs: review fixed assets
	1/10/2006	2.2	64	Hrs: tracking client assistance
	1/11/2006	2.0	64	Hrs: test of control
	1/11/2006	5.0	64	Hrs: review fixed assets
	1/11/2006	1.0	64	Hrs: update status tracker
	1/11/2006	2.5	64	Hrs: review of prepaids interim

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Name	Date	Time	PCD	Description
	1/11/2006	1.0	64	Hrs: scheduled service
	1/12/2006	1.5	64	Hrs: updating our control documentation for IT general controls memo
	1/12/2006	3.0	64	Hrs: updating year end testing strategy
	1/12/2006	4.0	64	Hrs: review fixed assets
	1/12/2006	0.7	64	Hrs: reviewing prepaids interim
	1/13/2006	1.2	64	Hrs: updating client assistance guide
	1/13/2006	2.5	64	Hrs: updating worksteps in AWS with primary substantive procedures
	1/13/2006	2.0	64	Hrs: clearing diagnostics in RADAR
	1/14/2006	0.7	64	Hrs: clearing review notes
	1/14/2006	1.5	64	Hrs: updating radar
	1/14/2006	1.0	64	Hrs: creating and modifying passa's
	1/16/2006	3.0	64	Hrs: air traffic liability
	1/17/2006	1.0	64	Hrs: accrued expenses
	1/17/2006	1.0	64	Hrs: fixed asset review
	1/18/2006	1.0	64	Hrs: trial balance tie out
	1/18/2006	1.5	64	Hrs: fixed assets additions and disposals
	1/18/2006	1.5	64	Hrs: prepaid charge card
	1/18/2006	2.0	64	Hrs: aircraft deposits
	1/19/2006	2.2	64	Hrs: inventory
	1/19/2006	1.0	64	Hrs: prepaid catering
	1/19/2006	2.0	64	Hrs: accrued expenses
	1/19/2006	1.0	64	Hrs: fixed assets
	1/19/2006	1.0	64	Hrs: deposits
	1/19/2006	1.0	64	Hrs: passa
	1/20/2006	1.0	64	Hrs: PASSAs
	1/20/2006	1.0	64	Hrs: accounts receivable military differences
	1/20/2006	1.0	64	Hrs: air traffic liability
	1/21/2006	1.0	64	Hrs: accrued expenses
	1/21/2006	2.0	64	Hrs: inventory
	1/21/2006	2.0	64	Hrs: a/r
	1/21/2006	2.0	64	Hrs: passa
	1/23/2006	2.0	64	Hrs: accounts receivable
	1/23/2006	1.0	64	Hrs: review fixed assets
	1/23/2006	1.2	64	Hrs: accrued expenses
	1/23/2006	0.5	64	Hrs: planning analytic
	1/23/2006	1.2	64	Hrs: passa's
	1/23/2006	1.5	64	Hrs: prepaid catering and charge card
	1/23/2006	1.0	64	Hrs: review cash
	1/24/2006	1.0	64	Hrs: clear review notes
	1/24/2006	6.0	64	Hrs: inventory, fuel and rollforward

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Name	Date	Time	PCD	Description
	1/24/2006	6.0	64	Hrs: air traffic liability
	1/25/2006	1.0	64	Hrs: journal entries
	1/25/2006	1.1	64	Hrs: revenues and expenses
	1/25/2006	6.0	64	Hrs: accounts receivable
	1/25/2006	3.0	64	Hrs: air traffic liability
	1/26/2006	1.0	64	Hrs: ATL
	1/26/2006	1.0	64	Hrs: lease straight line adjustment
	1/26/2006	6.0	64	Hrs: Fixed Assets
	1/27/2006	1.0	64	Hrs: accounts receivable
	1/28/2006	2.0	64	Hrs: leases
	1/30/2006	1.5	64	Hrs: accounts receivable
	1/31/2006	1.0	64	Hrs: fixed assets
	1/31/2006	4.0	64	Hrs: lease vs. operating test and accounting consultation
	1/31/2006	1.0	64	Hrs: revenue and expenses
Baumann, Adam Total		137.0		
Boschert, Adrienne				
	1/11/2006	0.6	64	Hrs: Prepaid Insurance walkthrough.
	1/11/2006	1.5	64	Hrs: Interim prepaid maintenance audit procedures.
	1/11/2006	6.4	64	Hrs: Correcting AWS worksteps and evidence. Updating time budget spreadsheet.
	1/11/2006	4.0	64	Hrs: Scheduled service walkthroughs.
	1/12/2006	4.0	64	Hrs: Maintenance accrual walkthrough.
	1/12/2006	3.7	64	Hrs: Scheduled service sales walkthroughs. Obtaining documents from the client.
	1/12/2006	1.0	64	Hrs: Fixed Assets. Clearing review notes.
	1/12/2006	0.8	64	Hrs: Updating the Letter of Rep.
	1/12/2006	0.5	64	Hrs: Military Charter revenue
	1/13/2006	0.5	64	Hrs: Updating time budget
	1/13/2006	0.5	64	Hrs: ATL Reconciliation and Breakage.
	1/13/2006	1.5	64	Hrs: Updating the Letter of Representation.
	1/13/2006	4.5	64	Hrs: Payroll WT.
	1/16/2006	13.0	64	Hrs: Fixed Assets audit procedures.
	1/17/2006	10.0	64	Hrs: Fixed Assets
	1/17/2006	2.0	64	Hrs: Prepaid expenses.
	1/18/2006	1.0	64	Hrs: Clearing cash review notes from manager. Interim cash
	1/18/2006	8.0	64	Hrs: Prepaid expenses- YE
	1/18/2006	3.0	64	Hrs: Fixed Assests - Interim.
	1/19/2006	7.0	64	Hrs: Prepaid expenses. Meeting with client to discuss catering accrual.
	1/19/2006	5.5	64	Hrs: Fixed assets.

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Name	Date	Time	PCD	Description
	1/19/2006	0.5	64	Hrs: Debt.
	1/20/2006	2.0	64	Hrs: Prepaid expenses.
	1/20/2006	1.0	64	Hrs: Fixed Assets audit procedures.
	1/21/2006	3.0	64	Hrs: Debt audit procedures
	1/21/2006	2.0	64	Hrs: Prepaid expenses
	1/21/2006	1.0	64	Hrs: Fixed assets YE
	1/23/2006	0.8	64	Hrs: Picking up lunch for ATA audit team.
	1/23/2006	0.8	64	Hrs: Picking up dinner for the ATA audit team.
	1/23/2006	0.6	64	Hrs: Prepaid walkthrough. Interim
	1/23/2006	2.0	64	Hrs: Fixed Assets
	1/23/2006	0.2	64	Hrs: Picking up air freshner for audit room.
	1/23/2006	2.6	64	Hrs: Prepaid expenses.
	1/23/2006	6.0	64	Hrs: Debt and Leases
	1/24/2006	1.0	64	Hrs: Equity.
	1/24/2006	1.5	64	Hrs: BATA investment.
	1/24/2006	9.5	64	Hrs: Leases.
	1/24/2006	0.5	64	Hrs: Picking up dinner for the ATA audit team.
	1/24/2006	0.5	64	Hrs: Clearing cash review notes.
	1/25/2006	3.5	64	Hrs: Equity.
	1/25/2006	1.0	64	Hrs: BATA investment.
	1/25/2006	4.5	64	Hrs: Revenue and Expenses.
	1/25/2006	0.8	64	Hrs: Picking up dinner for the ATA audit team.
	1/25/2006	0.7	64	Hrs: Sales walkthrough.
	1/25/2006	0.8	64	Hrs: Picking up lunch for the ATA audit team.
	1/25/2006	2.5	64	Hrs: Clearing Renee's review notes for Cash.
	1/26/2006	1.0	64	Hrs: Sales walkthroughs.
	1/26/2006	1.0	64	Hrs: Prepaid Insurance.
	1/26/2006	0.8	64	Hrs: Picking up dinner for the ATA audit team.
	1/26/2006	2.0	64	Hrs: debt
	1/26/2006	0.7	64	Hrs: Equity
	1/26/2006	2.5	64	Hrs: Fixed Assets
	1/26/2006	4.0	64	Hrs: Leases
	1/27/2006	1.9	64	Hrs: Restricted cash reconciliation.
	1/27/2006	0.4	64	Hrs: Creating AWS view for partner.
	1/27/2006	4.6	64	Hrs: revenue and expenses
	1/27/2006	0.5	64	Hrs: leases
	1/27/2006	1.6	64	Hrs: fixed assets. L1011 impairment
	1/28/2006	1.5	64	Hrs: blocking out folders. creating pockets
	1/28/2006	0.5	64	Hrs: revenue & expenses audit procedures
	1/28/2006	3.4	64	Hrs: creating conclusion statements documentation

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<u>Name</u>	<u>Date</u>	<u>Time</u>	<u>PCD</u>	<u>Description</u>
Boschert, Adrienne Total		154.7		
Teegarden, Steve				
	1/16/2006	6.5	64	Hrs: Accruals
	1/16/2006	1.0	64	Hrs: Deferred Income
	1/16/2006	2.5	64	Hrs: Accounts Receivable
	1/17/2006	1.0	64	Hrs: Accounts Receivable
	1/17/2006	8.0	64	Hrs: Accruals
	1/17/2006	0.5	64	Hrs: Other Liabilities
	1/18/2006	8.0	64	Hrs: Accruals
	1/18/2006	0.5	64	Hrs: Accruals - discussion with Acc. Maintenance Julia Voegel
	1/18/2006	1.0	64	Hrs: Other Liabilities
	1/19/2006	1.0	64	Hrs: Uncompromised Liabilities
	1/19/2006	8.0	64	Hrs: Accrued Expenses
	1/19/2006	0.5	64	Hrs: Meeting w/ Carol Kramer (Tax)
	1/20/2006	1.0	64	Hrs: A/R
	1/20/2006	1.5	64	Hrs: Accruals - Other Liab.
	1/20/2006	5.0	64	Hrs: Accrued Expenses
	1/21/2006	2.5	64	Hrs: Accrued Expenses
	1/21/2006	1.0	64	Hrs: Other Liab - 401K, Medical IBNR
	1/21/2006	0.5	64	Hrs: Meeting w/ A. Baumann on testing statuses
	1/23/2006	8.0	64	Hrs: Accrued Expenses - IBNR Medical/ Workers' Comp/401K
	1/23/2006	1.0	64	Hrs: Other Liab
	1/24/2006	0.5	64	Hrs: Mainenance Accruals - met w/ Julia Vergoel (ATA Mgr.)
	1/24/2006	8.0	64	Hrs: Accrued Expenses
	1/24/2006	1.0	64	Hrs: Other Liab
	1/25/2006	1.5	64	Hrs: Accounts Payable
	1/25/2006	1.5	64	Hrs: Journal Entry Testing
	1/25/2006	6.0	64	Hrs: Accruals
	1/25/2006	1.0	64	Hrs: Other Liab.
	1/26/2006	3.0	64	Hrs: Accrued Expenses
	1/26/2006	1.0	64	Hrs: Other Liab
	1/26/2006	1.5	64	Hrs: A/P
	1/27/2006	0.5	64	Hrs: JE Testing
	1/27/2006	1.0	64	Hrs: Accruals - Workers' Comp
	1/27/2006	1.0	64	Hrs: PGAP
	1/27/2006	3.0	64	Hrs: Accruals
	1/27/2006	2.0	64	Hrs: AP
	1/28/2006	0.6	64	Hrs: Subsequent JE Testing
	1/28/2006	1.5	64	Hrs: Accrued Expenses - clearing review notes

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<u>Name</u>	<u>Date</u>	<u>Time</u>	<u>PCD</u>	<u>Description</u>
	1/28/2006	0.6	64	Hrs: JE CAAT Testing
	1/28/2006	0.6	64	Hrs: PGAP
	1/30/2006	4.2	64	Hrs: Revenue Testing - Q4 -Q3 Analysis
	1/30/2006	1.5	64	Hrs: JE - clearing review notes
	1/30/2006	1.8	64	Hrs: Accrued Expenses - Clear Review Notes
	1/31/2006	3.4	64	Hrs: Revenue Flux Review Notes / Addl testing
	1/31/2006	0.5	64	Hrs: Cash - Confirm review notes
	1/31/2006	2.0	64	Hrs: Accrd Expenses - clearing review notes
	1/31/2006	2.0	64	Hrs: Journal Entry Testing - addl. docs. from client
	1/31/2006	1.0	64	Hrs: A/P - search for unrecorded liabilities
Teegarden, Steve Total		<u>111.2</u>		
Charlson, Zac				
	1/2/2006	8.0	64	Hrs: Journal entry CAAT
	1/16/2006	1.5	64	Hrs: Journal entry CAAT
	1/23/2006	2.5	64	Hrs: Journal entry CAAT
Charlson, Zac Total		<u>12.0</u>		
Beamish, Jennifer				
	1/13/2006	1.5	64	Hrs: Set up 2005 Workpapers
Beamish, Jennifer Total		<u>1.5</u>		
Shah, Niketa				
	1/2/2006	5.1	64	Hrs: Journal entry CAAT
	1/23/2006	1.7	64	Hrs: Journal entry CAAT
Shah, Niketa Total		<u>6.8</u>		
Fortman, Renee				
	1/12/2006	2.5	64	Hrs: updated audit committee book, interim preparation
	1/13/2006	0.5	64	Hrs: Interim preparation work
	1/16/2006	13.0	64	Hrs: CCE, A/P and Inventory Leadsheets
	1/17/2006	12.0	64	Hrs: Inventory detailing and footing, CCE reconciliation, A/P and deposits lead sheet
	1/18/2006	12.0	64	Hrs: tested the consolidated BS and IS, inventory recs, A/P reviewed disbursements, cash reconciliations
	1/19/2006	10.0	64	Hrs: cash reconciliations, BS and IS tie-outs, A/R tie-outs
	1/20/2006	8.0	64	Hrs: tested cash cutoffs, inventory, namely fuel recs, A/P search
	1/26/2006	3.5	64	Hrs: a/p search, cash lead, inventory count variance
Fortman, Renee Total		<u>61.5</u>		

Exhibit A - 2005 Annual Audit

<u>Name</u>	<u>Date</u>	<u>Time</u>	<u>PCD</u>	<u>Description</u>
	Total Hours	<u><u>657.3</u></u>		

EXHIBIT B



INVOICE NUMBER: US0123059383

February 1, 2006

ATA Holdings Corporation
Mr. Frank Conway
7337 West Washington St
Box 51609
Indianapolis, IN 46251-0609

PLEASE REMIT TO:

Ernst & Young
Bank of America - Chic. 96550
P.O. Box 96550
Chicago, IL 60693

EIN: 34-6565596

BU: US002 CLIENT NUMBER: 60017535

For services rendered from January 1, 2006 through January 31, 2006 in connection with the following:

Time incurred by E&Y professionals to participate in the third interim fee application hearing held on January 3, 2006 and prepare appropriate monthly statement documents for submission to the Bankruptcy Court as auditors for ATA bankruptcy case. \$1,316.00

Assistance to the Company in its application of AICPA Statement of Position 90-7 ("SOP 90-7"), *Financial Reporting by Entities in Reorganization Under the Bankruptcy Code*, including related evaluations of estimates of allowed claims and application of fresh-start accounting. SOP 90-7, issued in 1990, provides guidance on financial reporting by entities that have filed petitions with the Bankruptcy Court and expect to reorganize as going concerns under Chapter 11 of title 11 of the United States Code; the provisions contained therein allow entities to adequately reflect all changes in their financial condition caused by the proceeding. 58,235.00

Total Due **\$59,551.00**

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

REMITTANCE COPY

EXHIBIT B - Additional Audit Services

ATA HOLDINGS CORP.
 ERNST & YOUNG LLP
 SUMMARY OF TIME BY PROFESSIONAL - ADDITIONAL AUDIT SERVICES
 FOR THE PERIOD JANUARY 1, 2006 THROUGH JANUARY 31, 2006

Additional Audit Services - Bankruptcy Retention

<u>Professional</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Todd Barrett	Senior Manager	2.8	\$470	\$1,316
		2.8		\$1,316
	Expenses			\$0
	Total	2.8		\$1,316

Additional Audit Services - Application of SOP 90-7

<u>Professional</u>	<u>Position</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Fees</u>
Jim Pease	Partner	5.8	\$695	\$4,031
Shari Richey	Partner	1.5	\$634	\$951
Todd Barrett	Senior Manager	26.1	\$470	\$12,267
Kimberly Basch	Senior Manager	12.2	\$470	\$5,734
Jennifer Taylor	Manager	30.5	\$380	\$11,590
Adam Baumann	Senior	68.0	\$265	\$18,020
Sarah Harmon	Senior	6.0	\$265	\$1,590
Steve Teegarden	Staff	21.9	\$185	\$4,052
		172.0		\$58,235
	Expenses			\$0
	Total	172.0		\$58,235
	GRAND TOTAL	174.8		\$59,551

EXHIBIT B - Additional Audit Services

ATA HOLDINGS CORP.
ERNST & YOUNG LLP
SUMMARY OF TIME BY PROJECT CODE - ADDITIONAL AUDIT SERVICES
FOR THE PERIOD JANUARY 1, 2006 THROUGH JANUARY 31, 2006

<u>Project Code</u>	<u>Description</u>	<u>Hours</u>
66a	Consultation Regarding Accounting Issues and Other Procedures Outside of Audit - Bankruptcy Retention	2.8
66b	Consultation Regarding Accounting Issues and Other Procedures Outside of Audit - Application of SOP 90-7	172.0
	Total Hours	174.8

EXHIBIT B - Additional Audit Services

ATA HOLDINGS CORP.
ERNST & YOUNG LLP
DETAIL OF TIME BY PROFESSIONAL - ADDITIONAL AUDIT SERVICES
FOR THE PERIOD JANUARY 1, 2006 THROUGH JANUARY 31, 2006

Name	Date	Time	PCD	Description
<u>Additional Audit Services - Bankruptcy Retention</u>				
Barrett, Todd				
	1/3/2006	0.5	66a	Hrs: Attend 1/3/06 hearing on admin matters for approval of EY's 3rd interim fee application
	1/24/2006	1.2	66a	Hrs: Review/prepare fee application for 2005 audit and special work (through Dec 31, 2005)
	1/27/2006	0.3	66a	Hrs: Assemble time data for week ending 1/28 to prepare Jan monthly
	1/31/2006	0.8	66a	Hrs: Fees and hours review for January monthly
Barrett, Todd Total		2.8		
Total Additional Audit Services - Bankruptcy Retention		2.8		
<u>Additional Audit Services - Application of SOP 90-7</u>				
Pease, Jim				
	1/10/2006	0.5	66b	Hrs: issues regarding denver lease termination accounting
	1/22/2006	1.5	66b	Hrs: read the solicitation and refinance plan
	1/23/2006	2.0	66b	Hrs: discuss acctg for rotatable and stores. update with Todd Barrett and Jennifer Taylor
	1/27/2006	1.0	66b	Hrs: inventory issues/reorg acctg
	1/31/2006	0.8	66b	Hrs: Fresh start accounting issues
Pease, Jim Total		5.8		
Richey, Shari				
	1/31/2006	1.5	66b	Hrs: Time spent on bankruptcy issues within the tax provision
Richey, Shari Total		1.5		
Barrett, Todd				
	1/10/2006	0.8	66b	Hrs: ATA Cargo goodwill impairment issue
	1/14/2006	0.5	66b	Hrs: SOP 90-7. Review client's documentation on goodwill impairment of ATA Cargo subsidiary goodwill; correspond w/team re same.
	1/14/2006	0.9	66b	Hrs: SOP 90-7. Review client's schedule of reorganization expense items and corresponding memo documenting application of 90-7. correspond w/team re same.
	1/16/2006	0.3	66b	Hrs: SOP 90-7. telephone meeting w/Wisty Malone re status of inventory / rotatables impairment due to fleet restructuring
	1/16/2006	0.5	66b	Hrs: SOP 90-7. team meeting re status of inventory / rotatables impairment due to fleet restructuring
	1/18/2006	0.3	66b	Hrs: SOP 90-7. Fresh-Start Accounting. Questions from Chris Smith
	1/23/2006	1.2	66b	Hrs: SOP 90-7. Meet w/Jim Pease and Jen Taylor to review strategies for audit in re to inventory impairment issues and changes to estimates for rejected aircraft lease damages.
	1/23/2006	1.0	66b	Hrs: SOP 90-7. Meeting w/Wisty, Christine, Mike C. Julie V, Jim Pease, Jen Taylor in re rotatable/repairable/consumables impairment analysis
	1/24/2006	0.8	66b	Hrs: Meeting with Chris Smith, Susan White and Carolyn Foster re expected changes to 2005 financial footnotes in response to changes in reorg status
	1/26/2006	2.9	66b	Hrs: SOP 90-7. Review documents impacting current yr liabs s.t. compromise, including anr admin claim, ge claim, update audit wp's
	1/26/2006	2.5	66b	Hrs: SOP 90-7. Review Mattin Patterson DIP loan agreements; review Midway Gates Restructuring agreements; review Southwest-ATA codeshare and loyalty program agreements
	1/27/2006	1.8	66b	Hrs: SOP 90-7. Review adjustments to estimated lease return/rejection accruals; prepare/update audit wp's re same.
	1/28/2006	3.2	66b	Hrs: SOP 90-7. Review court docket for claim proofs; review audit wp's in re to recorded claims (estimated and otherwise)
	1/28/2006	3.0	66b	Hrs: SOP 90-7. Status of MCPH, Simulator, and GE claims; follow up w/client re same
	1/30/2006	0.8	66b	Hrs: SOP 90-7. Correspond w/Adam Baumann and Jen Taylor (also C Smith) in re to AFA claim, 2000/2001 EETC claims, Simulator claims, and MICO lease claim
	1/31/2006	5.1	66b	Hrs: SOP 90-7. Update status of audit procedures on certain claims; Update considerations on lease modifications (tests of lease classifications - changed leases negotiated in bankruptcy)
	1/31/2006	0.5	66b	Hrs: SOP 90-7. Review conds precedent for application of fresh-date accounting; consult with Chris Smith re same
Barrett, Todd Total		26.1		
Basch, Kimberly				
	1/27/2006	2.0	66b	Hrs: review tax provision related to reorg charges and lease rejection (book-tax differences impacting NOL and deferred items)

EXHIBIT B - Additional Audit Services

ATA HOLDINGS CORP.
ERNST & YOUNG LLP
DETAIL OF TIME BY PROFESSIONAL - ADDITIONAL AUDIT SERVICES
FOR THE PERIOD JANUARY 1, 2006 THROUGH JANUARY 31, 2006

Name	Date	Time	PCD	Description
	1/30/2006	0.5	66b	Hrs: Open items with Lisa Bailey (ATA) related to deferred gain on midway jet bridges and other reorganization cost items
	1/30/2006	4.7	66b	Hrs: check changes in provision workpapers regarding midway jet bridges relinquished; discuss questions/open items with Lisa Bailey related to same
	1/31/2006	5.0	66b	Hrs: changes to provision related to reversal of \$10 million claim through reorganization expenses; related issues with deferred gains, disposal of assets; disclosures specific to bankruptcy; professional fees related to bankruptcy
Basch, Kimberly		12.2		
Taylor, Jennifer				
	1/9/2006	5.5	66b	Hrs: Time spent reviewing frequent flyer accrual (including new frequent flyer agreement with Southwest), consultation on FAS 141 and 142 with respect to Goodwill Impairment for ATA Cargo
	1/10/2006	3.0	66b	Hrs: Tying out/researching issues with Goodwill Impairment test for ATA Cargo
	1/11/2006	1.0	66b	Hrs: Goodwill impairment questions for ATA Cargo
	1/16/2006	1.5	66b	Hrs: document ATA Cargo goodwill impairment analysis
	1/19/2006	4.0	66b	Hrs: review Midway Gate Restructuring Agreements (includes amended SW loans, term sheet, etc), discuss entry to record \$20M forgiveness of SW DIP loan
	1/20/2006	1.0	66b	Hrs: Cargo goodwill impairment issues
	1/20/2006	2.0	66b	Hrs: Review DIP loan with Matlin Patterson
	1/23/2006	0.5	66b	Hrs: AMR claim issue
	1/23/2006	1.0	66b	Hrs: discuss status of issues (related to bankruptcy) with T Barrett and J Pease
	1/23/2006	1.5	66b	Hrs: review Boeing and GE claims and amount offset against re-org expenses
	1/23/2006	2.0	66b	Hrs: meeting to discuss Sage Popovich inventory valuation. also discussed some fresh start accounting and impairments of goodwill
	1/23/2006	1.0	66b	Hrs: document Denver lease and our conclusion on accounting for it in Jan 2006
	1/25/2006	1.5	66b	Hrs: review impairment analysis for investment in BATA
	1/25/2006	0.5	66b	Hrs: discuss Midway gate bridge asset with senior and if it needs to be impaired.
	1/26/2006	0.5	66b	Hrs: review sale of 2 SAAB's and tie out to re-org expenses
	1/26/2006	2.0	66b	Hrs: review accruals - several had bankruptcy related issues
	1/26/2006	0.5	66b	Hrs: discuss re-org plan forecast with ATA financial analyst to determine if ATA Cargo was a part of the forecast. document conclusions.
	1/30/2006	1.5	66b	Hrs: review ATA claim, search court docket for AFA agreement, discuss with client, and document
Taylor, Jennifer Total		30.5		
Baumann, Adam				
	1/16/2006	9.2	66b	Hrs: reorganization expenses : specifically auditing the revised claims of Boeing and GE
	1/17/2006	10.0	66b	Hrs: reorganization expenses, specifically auditing the sales of ambassadair and executer, as well as the revised claims of GE and Boeing
	1/18/2006	1.0	66b	Hrs: BMC website, scanning for revised or new claims
	1/18/2006	2.0	66b	Hrs: Midway ground lease
	1/18/2006	1.0	66b	Hrs: business class assets
	1/18/2006	2.0	66b	Hrs: Midway facilities charge
	1/19/2006	3.0	66b	Hrs: aircraft damage claims
	1/20/2006	1.0	66b	Hrs: ambassadair sale
	1/20/2006	1.0	66b	Hrs: liabilities subject to compromise audit strategy
	1/20/2006	1.0	66b	Hrs: testing reorg professional expenses
	1/20/2006	1.0	66b	Hrs: EETC 2000-2001 claim update
	1/23/2006	2.1	66b	Hrs: deferred gains on sales to midway
	1/23/2006	0.5	66b	Hrs: liabilities subject to compromise
	1/23/2006	2.2	66b	Hrs: GE claim
	1/25/2006	1.5	66b	Hrs: review of midway concourse fixed assets
	1/25/2006	2.0	66b	Hrs: deferred gains related to sales of gates
	1/26/2006	2.0	66b	Hrs: deferred gains
	1/26/2006	3.0	66b	Hrs: liabilities subject to compromise
	1/27/2006	3.0	66b	Hrs: updating files with restructured lease schedules
	1/27/2006	3.0	66b	Hrs: liabilities subject to compromise
	1/27/2006	1.0	66b	Hrs: business class assets
	1/28/2006	3.0	66b	Hrs: modifications and restructuring of aircraft leases
	1/30/2006	8.0	66b	Hrs: capital vs. operating tests for restructured leases in bankruptcy
	1/31/2006	2.0	66b	Hrs: GE aircraft rejection claim and post closing journal entry
	1/31/2006	2.0	66b	Hrs: issues with operating lease test

EXHIBIT B - Additional Audit Services

ATA HOLDINGS CORP.
 ERNST & YOUNG LLP
 DETAIL OF TIME BY PROFESSIONAL - ADDITIONAL AUDIT SERVICES
 FOR THE PERIOD JANUARY 1, 2006 THROUGH JANUARY 31, 2006

Name	Date	Time	PCD	Description
	1/31/2006	0.5	66b	Hrs: 2000-2001 EETC claim
Baumann, Adam Total		68.0		
Harmon, Sarah				
	1/27/2006	5.0	66b	Hrs: time spent auditing tax provision items - refused leases
	1/31/2006	1.0	66b	Hrs: deferred gain on gate sales for tax provision
Harmon, Sarah Total		6.0		
Teegarden, Steve				
	1/16/2006	0.5	66b	Hrs: A/P Other Account - 20 21250
	1/16/2006	1.0	66b	Hrs: Uncompromised Liabilities
	1/17/2006	1.5	66b	Hrs: Compromised Liabilities - A/P General & Admin 20 21268 (CRS & Reorg Exp. Accruals)
	1/18/2006	1.5	66b	Hrs: Accr. Prop. Tax 20 21320
	1/19/2006	2.0	66b	Hrs: Other Liabilities - bankruptcy
	1/20/2006	1.5	66b	Hrs: Accrued Expenses - Admin & General Accrual
	1/20/2006	1.0	66b	Hrs: Liab. Subj. to Comp.
	1/23/2006	1.0	66b	Hrs: subj to compromise accruals
	1/24/2006	1.5	66b	Hrs: Subj to Compromise accruals
	1/25/2006	2.0	66b	Hrs: Liab subj
	1/26/2006	2.0	66b	Hrs: Subj to compromise - accruals
	1/27/2006	1.0	66b	Hrs: Subj to Uncompromise - GE and RR agreements
	1/30/2006	1.4	66b	Hrs: Revenue & Depreciation Testing - due to Reorganization
	1/30/2006	1.0	66b	Hrs: 401K accruals testing- not paid due to bankruptcy
	1/30/2006	1.2	66b	Hrs: Reorganization Expenses - Testing
	1/31/2006	0.6	66b	Hrs: ARC Clearing Account - met w/ June Ritter, addl. testing
	1/31/2006	0.6	66b	Hrs: OAR Analysis - Reorg Accounts
	1/31/2006	0.6	66b	Hrs: 401K testing - 21909 accrual balance - not paid due to pending bankruptcy decisions
Teegarden, Steve Total		21.9		
Total Additional Audit Services - Application of SOP 90-7		172.0		
GRAND TOTAL		174.8		

EXHIBIT B - Additional Audit Services

ATA HOLDINGS CORP.
 ERNST & YOUNG LLP
 SUMMARY OF EXPENSES-ADDITIONAL AUDIT SERVICES
 FOR THE PERIOD JANUARY 1, 2006 THROUGH JANUARY 31, 2006

Name	Period Ending	Expense Type				Description	Total
		Ground	Air Travel	Meals	Lodging		
		-	-	-	-		-
Total Additional Audit Expenses		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>