

# **EXHIBIT 7**



March 8, 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 February 1, 2006 through February 28, 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 February 1, 2006 through February 28, 2006, the amount of these fees to E&Y LLP is \$49,821.00. 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 \$39,856.80, representing 80% of additional audit services fees of \$49,821.00. Unless any such party objects to the Monthly Fee Request, in whole or in part, on or before March 17, 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 FEBRUARY 1, 2006 THROUGH FEBRUARY 28, 2006

<u>Professional</u>	<u>Position</u>	<u>Hours</u>
Jim Pease	Partner	8.5
Stephen Stenbeck	Partner	7.0
Shari Richey	Partner	1.0
Todd Barrett	Sr. Manager	7.8
Amadou Yattassaye	Manager	1.0
Jennifer Taylor	Manager	20.8
Adam Baumann	Senior	37.5
Adrienne Boschert	Staff	2.3
Brandy Pennington	Staff	<u>14.3</u>
	<b>Total</b>	<b><u><u>100.2</u></u></b>

Exhibit A - 2005 Annual Audit

ATA HOLDINGS CORP.  
ERNST & YOUNG LLP  
SUMMARY OF TIME FOR 2005 ANNUAL AUDIT  
FOR THE PERIOD FEBRUARY 1, 2006 THROUGH FEBRUARY 28, 2006

<u>Project Code</u>	<u>Description</u>	<u>Hours</u>
64	Audit of Financial Statement Accounts and Related Matters	100.2
	<b>Total Hours</b>	<b><u>100.2</u></b>

Exhibit A - 2005 Annual Audit

ATA HOLDINGS CORP.  
 ERNST & YOUNG LLP  
 DETAIL OF TIME BY PROFESSIONAL--2005 ANNUAL AUDIT  
 FOR THE PERIOD FEBRUARY 1, 2006 THROUGH FEBRUARY 28, 2006

Name	Date	Time	PCD	Description
Pease, Jim				
	2/1/2006	0.5	64	Hrs: discuss audit status and estimates to complete the audit. lease accounting
	2/9/2006	0.5	64	Hrs: discuss audit status and timing
	2/10/2006	0.5	64	Hrs: audit issues
	2/14/2006	1.0	64	Hrs: go thru issues list and discuss acctg for inventory and claims
	2/20/2006	0.5	64	Hrs: discuss adjustment re 401k accrual reversal
	2/21/2006	1.0	64	Hrs: review draft financial statements
	2/22/2006	1.5	64	Hrs: review workpapers and financial statements at ATA
	2/25/2006	0.5	64	Hrs: review financial statement draft
	2/27/2006	1.5	64	Hrs: review statements; updated on audit issues with team
	2/28/2006	1.0	64	Hrs: review and discuss latest draft of financial statements
<b>Pease, Jim Total</b>		<b>8.5</b>		
Stenbeck, Stephen				
	2/18/2006	2.0	64	Hrs: ATA audit issues
	2/27/2006	2.0	64	Hrs: ATA audit independent partner review; call regarding issues update with Pease, Barrett, Taylor
	2/28/2006	3.0	64	Hrs: ATA audit independent partner review
<b>Stenbeck, Stephen Total</b>		<b>7.0</b>		
Richey, Shari				
	2/2/2006	1.0	64	Hrs: Review of TRM and draft workpapers
<b>Richey, Shari Total</b>		<b>1.0</b>		
Barrett, Todd				
	2/1/2006	0.8	64	Hrs: Lease acctg regarding 737-200s received/leased in 2005
	2/8/2006	0.3	64	Hrs: With Chris Smith and Susan White regarding related party disclosure questions for '05 footnotes
	2/9/2006	0.3	64	Hrs: Update status correspondence
	2/14/2006	0.5	64	Hrs: With Chris Smith regarding issues with certain claims; review agenda for client status meeting
	2/14/2006	0.8	64	Hrs: Status meeting with Jen Taylor and client (W Malone, C Smith and S White)

**Exhibit A - 2005 Annual Audit**

<u>Name</u>	<u>Date</u>	<u>Time</u>	<u>PCD</u>	<u>Description</u>
	2/15/2006	0.5	64	Hrs: Documentation of audit status meeting; correspondence with team
	2/16/2006	0.5	64	Hrs: Legal items - evaluate legal responses and strategy for obtaining updates
	2/22/2006	1.5	64	Hrs: Review lease acctg wp's
	2/25/2006	0.6	64	Hrs: Review BOD minutes
	2/27/2006	1.2	64	Hrs: Update call with Steve Stenbeck, Jim Pease and Jen Taylor
	2/28/2006	0.8	64	Hrs: Other audit wrap up
<b>Barrett, Todd Total</b>		<b><u>7.8</u></b>		
Yattassaye, Amadou				
	2/1/2006	1.0	64	Hrs: Engagement closure- wrpau with partner
<b>Yattassaye, Amadou Total</b>		<b><u>1.0</u></b>		
Taylor, Jennifer				
	2/3/2006	5.0	64	Hrs: final physical sign-off's on planning and TOC documents, clean-up aws (second sign-off's, etc), close review notes that have been cleared, review legal letter responses
	2/6/2006	1.0	64	Hrs: clear closed review notes
	2/14/2006	2.0	64	Hrs: prepare agenda for audit status meeting; attend audit status meeting
	2/16/2006	0.5	64	Hrs: discuss audit open items, prepare open item list for client
	2/20/2006	3.0	64	Hrs: general audit procedures (update from 1/17 through 2/17)- supervise staff; review cleared review notes
	2/21/2006	1.0	64	Hrs: Address outstanding issues
	2/23/2006	1.5	64	Hrs: review report tie-out
	2/27/2006	1.5	64	Hrs: review tie-out of SOCF; Update meeting with audit team
	2/27/2006	1.0	64	Hrs: prepare letter of representations
	2/27/2006	0.3	64	Hrs: prepare audit opinion
	2/28/2006	3.5	64	Hrs: tie out SOCF
	2/28/2006	0.5	64	Hrs: audit clean-up items
<b>Taylor, Jennifer Total</b>		<b><u>20.8</u></b>		
Baumann, Adam				
	2/1/2006	3.0	64	Hrs: testing operating vs. capital leases for new leases
	2/1/2006	1.0	64	Hrs: tying out details of consolidation to lead sheets
	2/1/2006	2.0	64	Hrs: clearing various senior manager review notes
	2/1/2006	1.0	64	Hrs: reviewing and finishing overall analytical review
	2/2/2006	2.0	64	Hrs: agreeing footnotes to workpapers
	2/2/2006	0.5	64	Hrs: lease vs operating test
	2/2/2006	2.5	64	Hrs: updating AWS and making list of required sign offs
	2/3/2006	4.0	64	Hrs: tie out cash flow statements

**Exhibit A - 2005 Annual Audit**

<u>Name</u>	<u>Date</u>	<u>Time</u>	<u>PCD</u>	<u>Description</u>
	2/4/2006	0.5	64	Hrs: Clearing planning review notes
	2/6/2006	4.0	64	Hrs: statement of cash flow
	2/6/2006	2.0	64	Hrs: footnotes
	2/6/2006	1.0	64	Hrs: clear review notes
	2/6/2006	1.0	64	Hrs: reveiw board minutes
	2/6/2006	3.0	64	Hrs: organizing audit workpapers, outstanding open items
	2/7/2006	1.5	64	Hrs: updating time budget through 2/3/06 for all personnel
	2/7/2006	0.5	64	Hrs: statement of cash flow tie out
	2/8/2006	1.5	64	Hrs: tie out of elimination and consolidation, emailing open items to client
	2/10/2006	0.5	64	Hrs: significant accounting policies and stock option plan footnote
	2/10/2006	1.0	64	Hrs: statement of cash flows issues
	2/13/2006	0.5	64	Hrs: discussing open items
	2/16/2006	3.5	64	Hrs: letter of representation, FN's, CAG, subsequent events
	2/17/2006	1.0	64	Hrs: lease discussion
<b>Baumann, Adam Total</b>		<u><b>37.5</b></u>		
Boschert, Adrienne				
	2/10/2006	1.0	64	Hrs: Updating client assistance guides. Creating new AWS engagement. Sending CAG's to client.
	2/21/2006	1.3	64	Hrs: PFC and INS Audits - chosing selections for testing, emailing client information, call with client to discuss selections.
		0.0	64	
<b>Boschert, Adrienne Total</b>		<u><b>2.3</b></u>		
Pennington, Brandy				
	2/20/2006	6.0	64	Hrs: 1 hour review subsequent cash receipts from Jan. 6- Feb.17), 1 hour review non-standard journal entries from Jan. 26 - Feb. 17), 2.5 hours perform search for unrecorded liabilities, 1.5 hours tying out footnotes to the financial statements
	2/21/2006	1.0	64	Hrs: Tying out footnotes to the financial statements
	2/22/2006	0.8	64	Hrs: .8 preparing documents for the partner to review
	2/23/2006	1.5	64	Hrs: .8 hours tying out scheduled service revenue for the 4th quarter of 2005, .2 hours reviewing cash disbursements from Feb. 17 through Feb. 23. .2 hours reviewing journal entries from from Feb.17 through Feb.23
	2/27/2006	5.0	64	Hrs: 1.2 hours carrying forward memos for the SRM package, 3.8 hours tying out adjusting entries and financial statements
<b>Pennington, Brandy Total</b>		<u><b>14.3</b></u>		
<b>Total Hours</b>		<u><u><b>100.2</b></u></u>		





# **EXHIBIT B**



INVOICE NUMBER: US0123090129

March 8, 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 February 1, 2006 through February 28, 2006 in connection with the following:

Time incurred by E&Y professionals to prepare appropriate monthly statement documents for submission to the Bankruptcy Court as auditors for ATA bankruptcy case. \$1,833.00

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 thereof. 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. 47,988.00

***Total Due*** **\$49,821.00**

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 FEBRUARY 1, 2006 THROUGH FEBRUARY 28, 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	3.9	\$470	\$1,833
		3.9		\$1,833
	Expenses			\$0
	<b>Total</b>	<b>3.9</b>		<b>\$1,833</b>

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	9.6	\$695	\$6,672
Todd Barrett	Senior Manager	41.2	\$470	\$19,364
Kimberly Basch	Senior Manager	3.3	\$470	\$1,551
Jennifer Taylor	Manager	39.2	\$380	\$14,896
Adam Baumann	Senior	7.3	\$265	\$1,935
Brandy Pennington	Staff	19.3	\$185	\$3,571
		119.9		\$47,988
	Expenses			\$0
	<b>Total</b>	<b>119.9</b>		<b>\$47,988</b>
	<b>GRAND TOTAL</b>	<b>123.8</b>		<b>\$49,821</b>

EXHIBIT B - Additional Audit Services

ATA HOLDINGS CORP.  
ERNST & YOUNG LLP  
SUMMARY OF TIME BY PROJECT CODE - ADDITIONAL AUDIT SERVICES  
FOR THE PERIOD FEBRUARY 1, 2006 THROUGH FEBRUARY 28, 2006

<u>Project Code</u>	<u>Description</u>	<u>Hours</u>
66a	Consultation Regarding Accounting Issues and Other Procedures Outside of Audit - Bankruptcy Retention	3.9
66b	Consultation Regarding Accounting Issues and Other Procedures Outside of Audit - Application of SOP 90-7	119.9
	<b>Total Hours</b>	<b>123.8</b>

EXHIBIT B - Additional Audit Services

ATA HOLDINGS CORP.  
 ERNST & YOUNG LLP  
 DETAIL OF TIME BY PROFESSIONAL - ADDITIONAL AUDIT SERVICES  
 FOR THE PERIOD FEBRUARY 1, 2006 THROUGH FEBRUARY 28, 2006

Name	Date	Time	PCD	Description
<b>Additional Audit Services - Bankruptcy Retention</b>				
Barrett, Todd				
	2/28/2006	3.9	66a	Hrs: Detail review and assembly of monthly statement relative to February time for Bankruptcy submission
	<b>Barrett, Todd Total</b>	<b>3.9</b>		
<b>Total Additional Audit Services - Bankruptcy Retention</b>		<b>3.9</b>		
<b>Additional Audit Services - Application of SOP 90-7</b>				
Pease, Jim				
	2/1/2006	0.5	66b	Hrs: discuss re-lease acctg --fas 13 analysis on new and modified leases
	2/1/2006	0.3	66b	Hrs: fresh start acctg issues
	2/2/2006	0.5	66b	Hrs: claims accounting
	2/9/2006	0.5	66b	Hrs: Acctg for lease simulator claims and midway real estate claims
	2/15/2006	1.0	66b	Hrs: review of updated acctg for inventory and simulator claims
	2/22/2006	2.3	66b	Hrs: review new claims settlement data, meet to discuss inventory sale, review prelim documents and calculations
	2/23/2006	1.0	66h	Hrs: discuss acctg for inventory /claims/ and financial statements
	2/25/2006	0.5	66b	Hrs: rerview/discuss inventory status
	2/27/2006	2.5	66b	Hrs: discuss review final acctg for inventory valuation adjustments and final reorg items
	2/28/2006	0.5	66b	Hrs: discuss revision to inventory valuation and review final workpapers
	<b>Pease, Jim Total</b>	<b>9.6</b>		
Barrett, Todd				
	2/2/2006	1.0	66b	Hrs: SOP 90-7. Teleconference meeting with Adam Baumann (EY), Chris Smith, Susan White, Terry Hall, Michael ONiel, and Jeff Graham regarding certain claims and status of settlement talks
	2/2/2006	0.5	66b	Hrs: SOP 90-7. Correspond with Adam Baumann (EY) regarding RR MCPH accounting resulting from nonpayment of contract and claim.
	2/6/2006	0.5	66b	Hrs: SOP 90-7. Follow up call with Chris Smith regarding action items from meeting with attorneys; call w/Susan White re Chicago real estate development footnote disclosure.
	2/16/2006	0.3	66b	Hrs: SOP 90-7: Review updated procedures to bring down audit work in response to anticipated inventory impairment study
	2/16/2006	0.5	66b	Hrs: SOP 90-7: Review suggested debt note disclosures concerning DIP financing; review suggested contingencies disclosures concerning the Chicago real estate development and ground lease issues.
	2/20/2006	1.5	66h	Hrs: SOP 90-7. Inventory impairment meeting with J Taylor (EY), C Smith and S White.
	2/20/2006	1.8	66b	Hrs: SOP 90-7. Review inventory sale-leaseback documents; review updates to lease tests
	2/21/2006	4.3	66b	Hrs: SOP 90-7. Inventory impairment testing as result of restructuring: potential sale to third party of inventories in order to monetize the assets
	2/21/2006	2.9	66b	Hrs: SOP 90-7. Review court document and settlement/orders for allowed claims; tie in to audit wp's and review of ATA estimated and recorded claims amounts.
	2/22/2006	0.5	66h	Hrs: SOP 90-7. Inventory impairment due to potential sale to third party
	2/24/2006	1.0	66b	Hrs: SOP 90-7. Meet w/Brian Hunt to update status of claims and other bankruptcy related matters.
	2/24/2006	6.1	66b	Hrs: SOP 90-7. Inventory impairment testing as result of restructuring: potential sale to third party of inventories in order to monetize the assets
	2/25/2006	1.3	66b	Hrs: SOP 90-7. Document audit committee communication considerations in light of dismissal of prior audit committee as a result of debtor's plan of reorg confirmation and effective dates.
	2/25/2006	1.5	66b	Hrs: SOP 90-7. Complete test of updated simulator lease rejections claims and updated ATA calculation of loss estimate
	2/27/2006	1.8	66h	Hrs: OTHER. At the request of client (C Smith), review draft leasing documents and capital vs. operating lease tests pertaining to tails 517, 518, 519, 520 and 522 for proposed leasing arrangement to be executed on 2/28/06; meet w/client regarding same.
	2/27/2006	7.5	66h	Hrs: SOP 90-7. Rotables/repairables sale-leaseback financing in reorg and impairment measurement.
	2/27/2006	2.3	66b	Hrs: SOP 90-7. Update review of claims agreements for allowed amounts (EETC's, others); updated review of estimates for amounts not yet allowed/non-aircraft related.
	2/28/2006	1.3	66b	Hrs: SOP 90-7. Review revised MOR, including stmt of cash flow due to adjustments for allowed claim amounts
	2/28/2006	0.3	66b	Hrs: With C Smith to review accounting for lessor fees in connection with leasing tails 517, 518, 519, 520 and 522
	2/28/2006	4.3	66b	Hrs: SOP 90-7. Revisions to fin statements and cash flows due to claims allowances and repairables/rotables impairment from subs. sale of assets; modifications to audit documentation as result thereof.

EXHIBIT B - Additional Audit Services

ATA HOLDINGS CORP.  
ERNST & YOUNG LLP  
DETAIL OF TIME BY PROFESSIONAL - ADDITIONAL AUDIT SERVICES  
FOR THE PERIOD FEBRUARY 1, 2006 THROUGH FEBRUARY 28, 2006

Name	Date	Time	PCD	Description
<b>Barrett, Todd Total</b>		<b>41.2</b>		
Basch, Kimberly				
	2/1/2006	0.5	66b	Hrs: review SRM for accounting issues related to bankruptcy to determine whether provision captured properly
	2/1/2006	0.3	66b	Hrs: questions to lisa re: professional fees related to bankruptcy
	2/1/2006	2.5	66b	Hrs: finish reviewing provision workpapers and memo specific to details of reorg costs, and late adjnt to financials (\$10M)
<b>Basch, Kimberly</b>		<b>3.3</b>		
Taylor, Jennifer				
	2/20/2006	1.0	66b	Hrs: review two settled claims, Key Lease and John Hancock Lease
	2/20/2006	2.5	66b	Hrs: Inventory impairment issue - review draft sale-leaseback contracts, meet with client to discuss
	2/21/2006	3.0	66b	Hrs: review capital vs operating lease test and lease agreement for tail 402, discuss claims with senior manager
	2/22/2006	6.5	66b	Hrs: discuss claims, discuss inventory valuation issue, discuss inventory valuation issue with client, issues regarding tying out inventory cap vs. op lease test, update open items/status mainly relating to open items due to bankruptcy, update cap
	2/22/2006	1.5	66b	Hrs: 2000 EETC allowed claim, claim adjustments, 401k accrual not being paid, cap vs. op lease test for tails 401-403
	2/23/2006	1.5	66b	Hrs: inventory issue and our strategy for testing
	2/24/2006	7.0	66b	Hrs: inventory issue: claims issues (simulators, 2000 EETC's)
	2/26/2006	2.0	66b	Hrs: Inventory impairment issue - document testing performed
	2/27/2006	3.5	66b	Hrs: inventory impairment issue - document calculation of entries being made, tie-up loose ends of documentation of our testing of the details
	2/27/2006	0.5	66b	Hrs: re-tie out of f/s tops due to entries made (entries a direct result of bankruptcy - inventory impairment, claims issues, etc.)
	2/27/2006	2.0	66b	Hrs: review EETC 96/97 new draft lease agreement and ATA op vs cap lease test
	2/27/2006	1.2	66b	Hrs: review Goodrich agreement, discuss with client, and document on legal letter
	2/28/2006	7.0	66b	Hrs: tie out of Statement of Cash Flows, including bankruptcy related items regarding impairments, reorganization expenses, etc. Additionally, re-tie out of financial statements due to post-closing entries made for claims adjustments and inventory impairments.
<b>Taylor, Jennifer Total</b>		<b>39.2</b>		
Baumann, Adam				
	2/1/2006	2.3	66b	Hrs: testing capital vs operating tests for restructured aircraft
	2/1/2006	0.5	66b	Hrs: documenting post closing entries
	2/2/2006	1.0	66b	Hrs: claims conference call
	2/2/2006	1.5	66b	Hrs: MCO lease claim
	2/2/2006	1.0	66b	Hrs: EETC claim
	2/3/2006	1.0	66b	Hrs: GE MCPH Claim
		0.0	66b	
<b>Baumann, Adam Total</b>		<b>7.3</b>		
Pennington, Brandy				
	2/20/2006	1.5	66b	Hrs: 1 hour tying out the footnote on contingencies which dealt with debt service payments caused by the bankruptcy, .5 hours reviewing bankruptcy claims that have been settled and reviewing amount reserved for these claims
	2/21/2006	0.5	66b	Hrs: .5 hours--obtaining bankruptcy claims documentation from client and tying these out to the reserves established for them
	2/22/2006	5.7	66b	Hrs: 1.8 hours tying out bankruptcy claims, 1 hour reviewing sale lease back agreement of inventory (ata is entering into this sale lease back because of the bankruptcy), 2.9 recalculating and tying out to supporting documentation the capital verses operating
	2/23/2006	6.1	66b	Hrs: .7 obtaining documents from client and going over for agreeing net book value of inventory being sold in sale lease back, 5.4 hours working sale lease back tie out of net book value of inventory sold
	2/24/2006	5.5	66b	Hrs: 5.5 hours working on net book value tie out of inventory being sold in sale lease back with LHT and HS
		0.0	66b	
<b>Pennington, Brandy Total</b>		<b>19.3</b>		
<b>Total Additional Audit Services - Application of SOP 90-7</b>		<b>119.9</b>		
<b>GRAND TOTAL</b>		<b>123.8</b>		

EXHIBIT B - Additional Audit Services

ATA HOLDINGS CORP.  
ERNST & YOUNG LLP  
DETAIL OF TIME BY PROFESSIONAL - ADDITIONAL AUDIT SERVICES  
FOR THE PERIOD FEBRUARY 1, 2006 THROUGH FEBRUARY 28, 2006

<u>Name</u>	<u>Date</u>	<u>Time</u>	<u>PCD</u>	<u>Description</u>
-------------	-------------	-------------	------------	--------------------

---



EXHIBIT B - Additional Audit Services

ATA HOLDINGS CORP.  
 ERNST & YOUNG LLP  
 SUMMARY OF EXPENSES-ADDITIONAL AUDIT SERVICES  
 FOR THE PERIOD FEBRUARY 1, 2006 THROUGH FEBRUARY 28, 2006

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