

EXHIBIT "A"



State & Local Tax Services

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October 10, 2005

Ms. Wisty B. Malone
Vice President and Controller
ATA Airlines, Inc.
7337 West Washington Street
Indianapolis, IN 46231-1300

Invoice No. 14472
Client No. 113595215.001

Federal ID No.: 75-2411641

For services rendered:

Progress billing for professional services rendered through October 6, 2005 in connection with the Hawaii fuels tax review of ATA Airlines, Inc. for the period September 10, 2001 through December 31, 2003 as per letter agreement dated September 14, 2004.

Total Tax Savings (see attached):

\$ 643,566.08

Professional Fees at 35%:

\$ 225,248.13

ATA Airlines, Inc

Ryan & Company
Summary of Fuels Tax Refunds
Review Period: 09/10/01 through 12/31/03
Prepared on October 6, 2005

Fuels Tax Refund Attributable to Ryan & Company:

HI General Excise Tax and HI Environmental Tax on Fuel	\$ 643,566.08
Total Hawaii GET & HERT Tax Refunds Attributable to Ryan & Company:	\$ 643,566.08
Total Refunds Attributable to Ryan & Company:	\$ 643,566.08
Professional Fees:	35%
Total Fee Due to Ryan & Company:	<u>\$ 225,248.13</u>
