IN THE UNITED STATES BANKRUPTCY COURT

FOR THE SOUTHERN DISTRICT OF INDIANA

INDIANAPOLIS DIVISION

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| In re: | Chapter 11 |
| ATA Holdings Corp., et al., | Case No. 04-19866 |
| | Jointly Administered |
| Debtors. | |

**AFFIDAVIT OF TAB WEAVER**
**IN SUPPORT OF THE APPLICATION FOR INTERIM AND FINAL ORDERS PURSUANT TO SECTIONS 327 (A) AND 328 (A) OF THE BANKRUPTCY CODE AUTHORIZING THE *NUNC PRO TUNC* APPROVAL OF DELOITTE TAX LLP AS INDEPENDENT ACCOUNTANTS AND AUDITORS FOR THE DEBTORS**

Tab Weaver, being duly sworn, deposes and says:

1. I am a Principal of the firm of Deloitte Tax LLP (hereinafter "Deloitte Tax"), which has an office located at 400 West 15th St. Suite 1600, Austin, Texas. I make this affidavit of my personal knowledge in support of the Application for Interim and Final Order Pursuant to Sections 327(a) and 328(a) of the Bankruptcy Code Authorizing the *nunc pro tunc* approval of Deloitte & Touche as Independent Accountants and Auditors for the Debtors (the "Employment Application").

2. Except as set forth herein or as set forth on the attached Exhibit "A", to my knowledge based on reasonable inquiry, (1) Deloitte Tax, and the partners, principals, and directors of Deloitte Tax (the "Deloitte Partners/Directors") that are anticipated to provide the services as part of the engagement team on the engagement for which Deloitte Tax is to be retained in these Chapter 11 cases (the "ATA Engagement Team"), and the employees of

Deloitte Tax who are anticipated to provide the services as part of the ATA Engagement Team, do not hold or represent any interest adverse to any of the Debtors with respect to the matters on which Deloitte Tax is to be retained in these Chapter 11 cases, and (2) Deloitte Tax and the Deloitte Tax Partners/Directors have no relationship to any of the Debtors, any of the Debtors' significant creditors, other known parties-in-interest in these Chapter 11 cases, or to the Debtors' attorneys that are known to be assisting the Debtors in these Chapter 11 cases, except as described herein or as set forth on the attached Exhibit "A".

3. From time to time, Deloitte Tax and its affiliates have provided, currently provide or may currently provide services and likely will continue to provide services, to certain debenture holders or other creditors of the Debtors and various other parties potentially adverse to the Debtors in matters unrelated to these Chapter 11 cases.

4. As described below, however, Deloitte Tax has undertaken an internal search to determine whether it, or any of its affiliates, is or has been employed by or had other relationships with any entities that were listed on a schedule provided to Deloitte Tax by the Debtors in connection with these Chapter 11 cases. As noted herein, certain of these creditors, other parties-in-interest, attorneys, or accountants have or may have provided goods or services to, currently provide or may currently provide goods or services to, and may in the future provide goods or services to Deloitte Tax and its affiliates and the Deloitte Tax Partners/Directors in matters unrelated to these Chapter 11 cases.

5. To check upon and disclose possible relationships with parties-in-interest in these Chapter 11 cases, Deloitte Tax researched its, and its affiliates', client databases and performed reasonable due diligence to determine whether it had any relationships with the entities that were

listed on a schedule provided to Deloitte Tax by the Debtors in connection with these Chapter 11 cases, which included the following:

- the Debtors and their affiliates;
- the Debtors' key personnel, including its current directors and officers;
- the Debtors' secured lenders;
- the Debtors' largest unsecured creditors;
- the major shareholders of the Debtors;
- the Trustee of the Debtors' 12.125% Senior Notes;
- the 12.125% Senior Noteholders;
- the Trustee of the Debtors' 13% Senior Notes;
- the 13% Senior Noteholders;
- the Subordinated Noteholders;
- the attorneys and other professionals that the Debtors have sought authority to employ in these Chapter 11 cases;
- the members of the Official Creditors' Committee and its professional advisors; and
- other potential parties-in-interest as identified by the Debtors.

6. Despite the efforts described above to identify and disclose Deloitte Tax and its affiliates' connections with the parties-in-interest in these Chapter 11 cases, because Deloitte Tax and its affiliates are large firms with many employees, and because the Debtors are a large enterprise, Deloitte Tax is unable to state with certainty that every client relationship or other connection has been disclosed. In this regard, if Deloitte Tax discovers additional material information that it determines requires disclosure, it will file a supplemental disclosure promptly with the Court.

7. From this internal search, Deloitte Tax has determined that certain relationships should be disclosed as follows.

(a) Deloitte Tax and/or its affiliates provide services in matters unrelated to these Chapter 11 cases to certain of the Debtors' largest unsecured creditors and other affiliated entities listed on Exhibit "A". Deloitte Tax will not provide services to these entities in these Chapter 11 cases.

(b) Bank of America, N.A. ("Bank of America"), CitiGroup and affiliates ("Citigroup"), Deutsche Bank North ("Deutsche Bank"), FleetBoston Financial ("FleetBoston"), Provident Bancorp ("Provident"), and US Bank have been identified by the Debtors as pre-petition lenders to the Debtors. Bank of America is a significant lender to Deloitte Tax LLP or its affiliates or to their respective members. Citigroup also has a lending relationship with Deloitte Tax LLP or its affiliates or their respective members.

(c) Deloitte Tax and/or its affiliates have provided, may currently provide and may in the future provide services to Barnes and Thornburg, Baker & Daniels, Katten, Muchin, Zavis & Rosenman, Paul, Hastings, Janofsky, & Walker, and Perkins Coie LLP in matters unrelated to these Chapter 11 cases.

(d) In the ordinary course of its business, Deloitte Tax and/or its affiliates have business relationships in unrelated matters with its principal competitors, the other "Big Four" accounting firms, including KPMG LLP and Ernst & Young LLP, which together with its affiliates, has been identified by the Debtors as potential parties-in-interest in these Chapter 11 cases. For example, from time to time, Deloitte & Touche LLP and one or more of such entities may work jointly on assignments for the same client or may otherwise engage each other for various purposes.

(e) Certain parties listed on Exhibit A may be adverse to and/or involved in litigation matters with Deloitte Tax and/or its affiliates in connection with matters unrelated to these chapter 11 cases.

8. Except as may be disclosed herein, to the best of my knowledge, Deloitte Tax and the Deloitte Tax Partners/Directors do not hold or represent any interest adverse to the Debtors, and I believe that Deloitte Tax and the Deloitte Tax Partners/Directors are "disinterested persons" as that term is defined in Section 101(14) of the Bankruptcy Code, as modified by Section 1107(b) of the Bankruptcy Code.

9. Deloitte Tax and/or its affiliates provided services to the Debtors prior to the

bankruptcy filing date. In the 90 day period before the filing of the petition, Deloitte Tax and/or its affiliates collected $68,412.48 in fees for services performed. As of the inception of these cases, the Debtors do not owe Deloitte Tax any amounts for any tax services.

10. The nature and extent of the services that Deloitte Tax proposes to render, as may be requested by the Debtors and as may be agreed to by Deloitte Tax, are as follows:

(a) ATA Property Taxes

(1) Property tax valuation review, analysis and appeal services.

(2) General property tax consulting services including compliance assistance and property tax law research.

(3) As may be agreed to by Deloitte Tax, rendering other professional services, as the Debtors, their attorneys, or financial advisors may from time to time request.

(b) Chicago Express Property Taxes

(1) Property tax valuation review, analysis and appeal services.

(2) General property tax consulting services including preparation of property tax returns and property tax law research.

(3) As may be agreed to by Deloitte Tax, rendering other professional services, as the Debtors, their attorneys, or financial advisors may from time to time request.

(c) Hotel Occupancy Taxes

(1) Hotel occupancy tax review, analysis, and quantification services.

(2) Related hotel occupancy tax law research, preparation of amended returns and/or refund claims, and marshalling the claims/returns through the administrative process.

(3) As may be agreed to by Deloitte Tax, rendering other professional services, as the Debtors, their attorneys, or financial advisors may from time to time request.

(d) Telecommunications Excise Taxes

(1) Telecommunications Diagnostic Review as defined in the attached engagement letter dated February 28, 2005.

(2) As may be agreed to by Deloitte Tax, rendering other professional services, as the Debtors, their attorneys, or financial advisors may from time to time request.

Deloitte Tax has significant qualifications and experience in performing the scope of work described above that is the subject of Deloitte Tax's retention to provide post-petition services to the Debtors. Subject to the Court's approval of Deloitte Tax's retention hereunder, the scope of post-petition services Deloitte Tax anticipates providing to the Debtors is limited to those services described above.

11. Deloitte Tax intends to apply to the Court for allowance of compensation and reimbursement of expenses consistent with the terms of the Engagement Application and this Affidavit, the applicable provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Rules of the Bankruptcy Court of the Southern District of Indiana, the United States Trustee Guidelines and the Orders of this Court.

12. Except as otherwise set forth in the applicable engagement letters, Deloitte Tax will charge a contingency fee of 25% of any property tax savings that result from Deloitte Tax's role in the reduction. Deloitte Tax will charge a contingency fee of 35% of any hotel tax savings that result from Deloitte Tax's role in the reduction. Deloitte Tax will charge a contingency fee of 25% of any telecommunications excise tax recoveries, plus interest and out-of-pocket expenses, resulting from Deloitte Tax's role in the recoveries. Additional services beyond the services described above will be billed as follows:

| Staff Classification | Hourly Billing Rate |
| --- | --- |
| Partner/Principal/Director | $410 per hour |
| Senior Manager | $341 per hour |
| Tax Manager | $293 per hour |
| Technical Staff | $146 per hour |

13. The billing rates reflects, among other things, differences in experience levels within classifications, geographic differentials and differences between types of services being provided. In the normal course of business, Deloitte Tax revises its regular hourly rates to reflect changes in responsibilities, increased experience, and increased costs of doing business. Accordingly, Deloitte Tax requests that the aforementioned rates be revised to the hourly rates that will be in effect from time to time. Changes in regular hourly rates will be noted on the invoices for the first time period in which the revised rates became effective.

14. Except as otherwise set forth above and in the applicable engagement letters, the professional fees charged for Deloitte Tax's services are calculated from the actual hours expended in providing the services multiplied by the hourly billing rates for the specific personnel involved. In addition, reasonable expenses, including travel, report production, delivery services, and other expenses incurred in providing the services, will be included in the total amount billed.

15. Because of the nature of the services that Deloitte Tax anticipates providing to the Debtor in this Chapter 11 case pursuant to the Engagement Letter, Deloitte Tax requests that it not be required to submit detailed contemporaneous daily time records that may be required

pursuant to the United States Trustee Guidelines for Compensation and Expense Reimbursement of Professionals ("Compensation Guidelines") as part of any monthly statements, or interim or final fee application submitted by Deloitte Tax in connection with these services. Deloitte Tax's monthly statements and interim and final fee applications will otherwise comply with the Compensation Guidelines.

16. Deloitte Tax requests that it be permitted to submit monthly invoices for services rendered and expenses incurred. Such invoices will contain reasonable detail consistent with any rules, guidelines, and/or administrative orders promulgated by the Court that apply to these Chapter 11 cases. Deloitte Tax requests that the invoices, after appropriate review, be paid in a manner consistent with the payment of other retained professionals in this matter, consistent with any administrative orders, if any, that would apply to interim payments.

17. All payments rendered pursuant to Deloitte Tax's retention by the Debtors must be approved by an Order of this Court and based upon the filing by Deloitte Tax of appropriate interim and final applications for allowance of compensation and reimbursement of expenses.

18. Deloitte Tax has received no promises regarding compensation in these Chapter 11 cases other than in accordance with the Bankruptcy Code and as set forth in this Affidavit. Deloitte Tax has no agreement with any nonaffiliated entity to share any compensation earned in these Chapter 11 cases.

Dated: March 16 2005

Austin, Texas

Tab Weaver

Principle

Sworn to and st bscribed before me, a notary public for the State of Texas, County of Travis, this 16 th day of March, 2005.

Deborah Ryan

Notary Public of Texas

My Commission Expires 12/17/05