

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

In re:) Chapter 11
ATA Holdings Corp., et al.,¹) Case No. 04-19866

**OBJECTION OF C8 AIRLINES, INC. TO ADMINISTRATIVE EXPENSE CLAIM OF
THE STATE OF WISCONSIN DEPARTMENT OF REVENUE**

C8 Airlines, Inc. ("C8") hereby files this objection (this "Objection") to the administrative expense claim in the amount of \$51,000 (Claim Number 2261) filed against C8 on April 10, 2006, by the State of Wisconsin Department of Revenue (the "Wisconsin Admin Claim").

In support of this Objection, C8 respectfully states as follows:

1. The Wisconsin Admin Claim is a claim for calendar year 2006 ad valorem personal property taxes allegedly owed by C8 to the State of Wisconsin in the amount of \$51,000.
2. C8 sold substantially all of its assets by November, 2005, pursuant to sale procedures approved by the Court.
3. Because virtually all of its assets, other than cash, cash equivalents and various retained actions, were sold during calendar year 2005, C8 had and has no assets subject to calendar year 2006 Wisconsin personal property taxes. Accordingly, C8 objects to the Wisconsin Admin Claim on the basis that C8 has no liability for the taxes claimed in the Wisconsin Admin Claim.

¹The Debtors are the following entities: ATA Holdings Corp. (04-19866), ATA Airlines, Inc. (04-19868), Ambassador 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 C8 Airlines, Inc., formerly named Chicago Express Airlines, Inc. (04-19874).

WHEREFORE, C8 respectfully requests that the Court enter an order disallowing and expunging the Wisconsin Admin Claim in its entirety.

BAKER & DANIELS LLP

By: /s/ Jeffrey C. Nelson

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CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the foregoing was served this 29th day of June, 2006, by electronic mail on the Core Group, 2002 List, Appearance List, and the State of Wisconsin Department of Revenue.

/s/ Jeffrey C. Nelson