

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

In re:	)	Chapter 11
	)	
ATA Holdings Corp., et al., <sup>1</sup>	)	Case No. 04-19866
	)	(Jointly Administered)
Debtors.	)	

**REORGANIZED DEBTORS' OBJECTION TO CLAIM OF  
STATE OF MICHIGAN DEPARTMENT OF TREASURY AND NOTICE  
OF RESPONSE DEADLINE AND HEARING  
(Claim Nos. 2001 and 2161)**

The Reorganized Debtors<sup>2</sup> object (the "Objection") to claim number 2001 ("Claim 2001") and claim number 2161 ("Claim 2161", together with Claim 2001, the "Claims") as set forth on the official claims register in these cases ([www.bmccorp.net/ATA](http://www.bmccorp.net/ATA)), filed by the State of Michigan Department of Treasury (the "Claimant"), and request the Claims be disallowed.

1. This Court has jurisdiction over this Objection under 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2)(B). Venue of this proceeding and this Objection is properly in this district pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory bases for the relief requested herein are 28 U.S.C. § 502 and Rule 3007 of the Bankruptcy Rules.

2. The Reorganized Debtors filed voluntary petitions for relief on October 26, 2004 (the "Petition Date"). The First Amended Joint Chapter 11 Plan For Reorganizing Debtors was confirmed January 31, 2006, and became effective on February 28, 2006.

3. The Reorganized Debtors object to the Claims because, although the 2002, 2003 and 2004 tax returns have not yet been filed, no liability will result due to huge losses. The Reorganized Debtors therefore ask that the Claims be disallowed and expunged in their entirety.

4. The Reorganized Debtors reserve the right to object to the Claims on any grounds other than the reasons given in this Objection. The Reorganized Debtors request that should an order be entered allowing the Claims, that such order be without prejudice to the Reorganized Debtors' rights and avoidance powers under sections 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, and 558 of the Bankruptcy Code or other applicable nonbankruptcy law.

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<sup>1</sup> The Debtors means the following entities: ATA Holdings Corp. (04-19866), ATA Airlines, Inc. (04-19868), Ambassadair 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. (04-19874).

<sup>2</sup> ATA Holdings Corp. (04-19866); ATA Airlines, Inc. (04-19868); ATA Leisure Corp. (04-19870) American Trans Air Execujet, Inc. (04-19872), and ATA Cargo, Inc. (04-19873).

5. **NOTICE.** Response to this Objection, if any, must be filed in writing or by means of the Court's electronic filing system with the Clerk's Office (PO Box 44978, Indianapolis, Indiana 46244) and served on Reorganized Debtors' counsel at the address below, on counsel for the Post-Confirmation Committee of Unsecured Creditors (Akin Gump Strauss Hauer & Feld LLP, 590 Madison Avenue, New York, NY 10022-2524, Attn: Lisa Beckerman), and the U.S. Trustee (101 W. Ohio St., Suite 1000, Indianapolis, IN 46204) so as to be received **no later than twenty-five (25) days** after the date this Objection is filed.

6. The Court will hold a pretrial status hearing on the Objection and any response(s) filed thereto on **September 7, 2006 at 10:30 a.m. EDT** in Room 310, 46 E. Ohio Street, Indianapolis, Indiana 46204. The dial-in telephone number for interested parties to participate in the hearing by conference call is 1-800-559-1261; passcode 6117474, followed by the "#" key.

WHEREFORE, the Reorganized Debtors object on the grounds that they have no liability to the Claimant. The Reorganized Debtors therefore ask that the Claims be disallowed and expunged in their entirety.

Respectfully Submitted,

BAKER & DANIELS LLP

By: /s/Terry E. Hall

Attorneys for the Debtors and Debtors-in-Possession

James M. Carr (#3128-49)  
Terry E. Hall (#22041-49)  
Stephen A. Claffey (#3233-98)  
Jeffrey C. Nelson (#25173-49)  
300 North Meridian Street, Suite 2700  
Indianapolis, Indiana 46204  
Telephone: (317) 237-0300  
Facsimile: (317) 237-1000  
jim.carr@bakerd.com  
terry.hall@bakerd.com  
steve.claffey@bakerd.com  
jeffrey.nelson@bakerd.com

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that the foregoing was served this 31<sup>st</sup> day of July, 2006, by (i) electronic mail on the Core Group, 2002 List, and the Appearance List and by (ii) first class United States Mail, postage prepaid, on the Claimant.

/s/Terry E. Hall