

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
	)	(Jointly Administered)
Debtors.	)	

**REORGANIZED DEBTORS' OBJECTION TO CLAIM OF
CONNECTICUT DEPARTMENT OF REVENUE SERVICES
AND NOTICE OF RESPONSE DEADLINE AND HEARING
(Claim Nos. 1936 and 2250)**

The Reorganized Debtors² object (the "Objection") to claim number 1936 ("Claim 1936") and claim number 2250 ("Claim 2250", together with Claim 1936, the "Claims") as set forth on the official claims register in these cases (www.bmccorp.net/ATA), filed by the Connecticut Department of Revenue Services (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 Claim 1936 because the Reorganized Debtors estimated liability is \$250 and, due to an overpayment carryover from the previous year as well as a payment made in the first quarter of 2004, no liability exists. The Reorganized Debtors therefore ask that the Court disallow and expunge Claim 1936 in its entirety.

4. The Reorganized Debtors object to Claim 2250 because a \$250 payment was made (there was also a \$470 credit from 2004). The withholding return was filed and the taxes were paid. The Reorganized Debtors therefore ask that the Court disallow and expunge

¹ The Debtors means the following entities: ATA Holdings Corp. (04-19866), ATA Airlines, Inc. (04-19868), Ambassadors 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).

² 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).

Claim 2250 in its 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.

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 the Claims have been paid. The Reorganized Debtors therefore ask that the Claims be disallowed and expunged in its entirety.

Respectfully Submitted,

BAKER & DANIELS LLP

By: /s/Terry E. Hall

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CERTIFICATE OF SERVICE

The undersigned hereby certifies that the foregoing was served this 31st 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