

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

IN RE:

ATA HOLDINGS CORP., et al.,

Debtors.

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Chapter 11
Case No. 04-19866

**RESPONSE TO REORGANIZED DEBTORS' OBJECTION TO
CLAIM OF GEORGIA DEPARTMENT OF REVENUE (CLAIM NO. 2024)**

COMES NOW, the Georgia Department of Revenue, by and through counsel, Thurbert E. Baker, Attorney General for the State of Georgia and responds to the Debtors' objection to proof of claim number 2024 in the above-styled case as follows:

The Georgia Department of Revenue's proof of claim includes an estimated claim for corporate income taxes for the fiscal year ending October 26, 2004 and corporate net worth taxes for the fiscal year ending October 26, 2004. The records of the Department indicate that ATA Airlines, Inc. has filed to file tax returns for these periods. Until the applicable returns for these periods are provided, the Revenue Department will be unable to determine the actual amount due from ATA Airlines, Inc.

WHEREFORE, the Georgia Department of Revenue respectfully requests that its proof of claim be allowed as filed and that it be granted such other and further relief as the Court deems just and proper.

This 24th day of August, 2006.

Respectfully submitted,

THURBERT E. BAKER
Attorney General

033887

DANIEL M. FORMBY
Deputy Attorney General

269350

/s/ John B. Ballard, Jr.
JOHN B. BALLARD, JR.
Senior Assistant Attorney General

035550

/s/ Oscar B. Fears, III
OSCAR B. FEARS, III
Assistant Attorney General

257020

PLEASE ADDRESS ALL
COMMUNICATIONS TO:

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CERTIFICATE OF SERVICE

I do hereby certify that I have this day served a copy of the foregoing RESPONSE TO REORGANIZED DEBTORS' OBJECTION TO CLAIM OF GEORGIA DEPARTMENT OF REVENUE (CLAIM NO. 2024) upon:

Terry E. Hall, Esq.
Baker & Daniels
300 North Meridian Street, Suite 2700
Indianapolis, Indiana 46204

Lisa Beckerman, Esq.
Akin Gump Strauss Hauer & Feld
590 Madison Avenue
New York, New York 10022-2524

United States Trustee
101 W. Ohio Street, Suite 1000
Indianapolis, Indiana 46204

by placing the same into the United States mail with adequate, first-class postage placed thereon.

This 24th day of August, 2006.

/s/ Oscar B. Fears, III
OSCAR B. FEARS, III
Assistant Attorney General