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

IN THE MATTER OF:	CASE NO. 04-19866-BHI
	CHAPTER 11

ATA HOLDINGS CORP. ET AL.,

Debtor(s).

INDIANA DEPARTMENT OF REVENUE'S (IDR) RESPONSE TO OBJECTION TO CLAIM

Comes now Creditor, Indiana Department of State Revenue (IDR), by counsel, and, for its Response to the Objection to its Claim, states as follows:

- 1. Creditor has filed an amended proof of claim #2200 in the amount of \$266,091.89 including a priority claim of \$244,026.33 a secured claim of \$0.00 and \$22,065.56 as a general unsecured claim.
- 2. Creditor amended its claim to include a corporate income tax liability for the year 2002 created as a result of a properly conducted audit by the Indiana Department of Revenue. The tax audit was completed on January 6, 2006 and concluded that Debtor's corporate income tax returns were incorrect and that Debtor's owed additional tax from cancellation fees received during the tax year.
- 3. The Indiana Department of Revenue sent notices of the audit to Debtor on
- 4. IDR's claim is correct and should be paid as such.

WHEREFORE, Creditor, Indiana Department of State Revenue, prays that the Court overrule Debtor's objection to IDR's claim.

Office of Attorney General Indiana Government Center South, Fifth Floor 302 West Washington Street Indianapolis, IN 46204-2770

Telephone: 317-234-3089 Facsimile: 317-232-7979 Respectfully submitted,

STEVE CARTER Attorney General of Indiana Atty. No. 4150-64

By: __/s/ Elizabeth A. Whelan ___ Elizabeth A. Whelan Deputy Attorney General Atty. No. 24444-49

CERTIFICATE OF SERVICE

I do hereby certify that a copy of the foregoing pleading has been duly served upon all counsel of record listed below, by ECF notification or U. S. first class mail, postage prepaid, on August 24, 2006.

United States Trustee 101 West Ohio Street Room 1000 Indianapolis, IN 46204

Terry E. Hall
James E. Carr
Stephen A. Claffey
Jeffrey C. Nelson
Attorneys for the Debtor and Debtor in Possession
Baker & Daniels
300 N. Meridian Street
Suite 2700
Indianapolis, IN 46204

Post-Confirmation Committee of Unsecured Creditors Akin Gump Strauss Hauer & Feld LLP Attn: Lisa Beckerman 590 Madison Avenue New York, NY 10022-2524

_/s/ Elizabeth A. Whelan
Elizabeth A. Whelan
Deputy Attorney General
Atty. No. 24444-49

Office of Attorney General Indiana Government Center South, Fifth Floor 302 West Washington Street Indianapolis, IN 46204-2770 Telephone: 317-234-3089

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