

Exhibit A



October 24, 2004

Boston
Charlotte
Chicago
Houston
Los Angeles
New York
San Francisco
Washington DC

Gil Viets
ATA Holdings Corporation
7337 West Washington Street
Indianapolis, IN 46231

Dear Mr. Viets:

I am pleased to confirm, on behalf of Huron Consulting Group LLC (“Huron” or “we”), our engagement, subject to an appropriate Court Order (the “Order”) to provide ATA Holdings Corporation and its direct and indirect affiliates and subsidiaries (collectively, “ATA” or “the Company”) certain advisory services.

Objectives and Scope of Services

Huron will consult with the Company in order to identify tasks which may be appropriate to the engagement (“Services”), including the deliverables with respect to each task, and, before beginning work on any such task, will seek the approval of the Company to perform each such task. Huron will limit its work to those tasks authorized by the Order and the Company, and will proceed with a task only with authorization, either written or oral, from the Company.

Subject to all of the foregoing, it is agreed upon entry of the Order, that Huron will perform the following tasks:

- Assist the Company in addressing information requests from and communicating with various parties related to the restructuring;
- Assist the Company in the development of a plan to address creditor requirements, including assisting with the coordination of responses to creditor information requests and interfacing with creditors and their financial advisors;
- Assist the Company with the following:
 - Reviewing the current operations, business plan and assessment of alternative assumptions and direction;
 - Preparing and analyzing cash flows of the Company and payables management;
 - Preparing a going concern and liquidation value analysis of the estate’s assets;

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- Assisting the Company's legal counsel, to the extent necessary, with the analysis, development, and revision of potential plan or plans of reorganization and disclosure statements;
 - Assisting in addressing compensation issues and developing a retention plan for key employees;
 - Assessing of contingency plans under various scenarios;
 - Preparing and analyzing cash flows of the Company under different strategic alternatives;
 - Evaluating of the Company's working capital, including its cash position; and
 - Evaluating of the Company's debt position and capacity.
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- Assessment of contingency plans under various scenarios;
 - Assist the Company with financial reporting matters resulting from a restructuring, including, but not limited to, analyses required by the court such as the filing of statements and schedules and monthly reporting and required by the Office of the United States Trustee;
 - Assist the Company in the review of financial and other information as necessary to assist with the matters noted above;
 - Attend meetings and assist in discussions with the creditors' committee, the U.S. Trustee, and other interested parties, to the extent requested by the Debtor;
 - Consultation with the Company on other business matters relating to its chapter 11 reorganization efforts;
 - Providing expert testimony as required;
 - Assisting the Debtors in preparing communications to employees, customers and creditors;
 - Assisting in the review of financial information and strategic options regarding the operations of foreign subsidiaries; and
 - Such other services as the Company and Huron may mutually deem necessary and as authorized by the Order.

We anticipate this engagement to be highly interactive with Company personnel. We anticipate supporting the Company's legal and financial advisors.

We are able to commence services, subject to entry of the Order, immediately and work with your management team, legal counsel and financial advisors. Huron will work with the Company's management team in determining our project scope on an ongoing basis.

We believe that other tasks, which the Company may, in the future, want us to perform, could include the following (the "Additional Work"):

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- Advice and assistance in connection with strategic planning initiatives;
- Assistance in connection with evaluating and responding to information requests from, and otherwise coordinating or assisting with the Company's interaction with, the financial advisors of the Company's lenders or other major constituents;
- Providing due diligence and other staff support in connection with potential strategic transactions;
- Evaluating the Company's near term and longer term working capital requirements under different strategic alternatives;
- Summarizing the assets and liabilities of the Company;
- Preparing or assisting in the preparation of appraisals of the Company's assets;
- Review of supplemented or alternative business plans of the Company and identification of revenue enhancements and cost reductions;
- Assistance in negotiations with lenders, equipment and real property lessors, creditors and other major constituents;
- Assistance to the Company with implementation of operational changes;
- Providing litigation support and other information, including the evaluation and prosecution of avoidance actions;
- Assistance in claims management and claims objections; and
- Providing such other assistance to the Company in connection with the foregoing as may be reasonably requested.

Prior to beginning any Additional Work, counsel for the Company will confirm in writing to Huron such work is requested and authorized by the Order or any subsequent Order from the Court having jurisdiction over the Company authorizing Huron to perform the Additional Work.

Deliverables

Materials or reports prepared in connection with our engagement hereunder ("Deliverables") may contain factual data, the interpretation of which may change over the case term as more information becomes available. It is understood and acknowledged that Huron shall not have an obligation to update the Deliverables as part of its Services hereunder in the event of such a change. We will communicate our findings and observations, together with any recommendations, solely to the Company unless otherwise directed by the Company or consistent with an order from the Court responsive for the Company's reorganization. Any decisions to implement such recommendations will be solely that of the Company. Our role will be advisory only.

ATA management will continue to direct the Company and will be solely responsible for any strategic decisions made by the Company. Any materials prepared by HCG are solely for the use of ATA and its officers, directors and employees, and should not be relied upon by any other party for any purpose.

Huron shall retain any and all information, in whatever form and of whatever nature, concerning ATA, acquired by Huron directly or indirectly from ATA or its agents pursuant to this

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engagement, in strict confidence, and shall not disclose or use such information for any purpose other than for the purposes set forth herein, unless required by law. Notwithstanding the foregoing, the restrictions set forth herein shall not apply to publicly available information.

Limitations on Services

HCG's Services are limited to those specifically noted in this Agreement and do not include accounting or tax-related assistance (unless later agreed to by Huron in writing) except as specifically described herein. Huron will not be expressing any professional opinions on financial statements or performing attest procedures with respect to other information in conjunction with this engagement. Huron's Services are not designed, nor should they be relied upon, to disclose weaknesses in internal controls, financial statement errors, irregularities, or illegal acts. Huron will, however, inform you of any irregularities, or illegal acts that do come to our attention incidental to our assistance. Baker & Daniels and the Company shall be responsible for providing the information necessary for our review and analysis. The accuracy and completeness of such information is the responsibility of the Company.

Your Responsibilities

In connection with our provision of services, ATA will perform the tasks, furnish the personnel, provide the resources, and undertake the responsibilities specified below.

ATA will designate an employee or employees within its senior management who will make or obtain all management decisions with respect to this engagement on a timely basis. ATA also agrees to ensure that all assumptions set forth below are accurate and to provide us with such further information we may reasonably need and which we can reasonably rely on to be accurate and complete. ATA also agrees to direct all levels of its employees and contractors to cooperate fully and timely with us. We will be entitled to reasonably rely on all of ATA's decisions and approvals and we will not be obligated to evaluate, advise on, confirm, or reject such decisions and approvals.

To help maximize the value of our work to ATA and to keep the project moving on schedule, ATA agrees to comply with all of our reasonable requests and to provide us timely access to all information and locations reasonably necessary to our performance of the services. Our services are based on reasonable representations and information supplied by ATA.

The successful delivery of our services, and the fees charged, are dependent on (i) ATA's timely and effective completion of their responsibilities, (ii) the accuracy and completeness of any assumptions, and (iii) timely decisions and approvals by ATA's management. Huron will not be responsible for any delays, additional costs, or other liabilities caused by or associated with any deficiencies in the information provided by ATA or delays by ATA in carrying out their responsibilities.

The scope of our Services, as well as the complexity and length of this project, can vary greatly due to actions in this matter, which cannot be anticipated.



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Fees and Expenses

Compensation for Services: As compensation for providing Services hereunder, the Company shall in accordance with any requirement for payment of professional compensation pay HCG professional fees based on an hourly rate schedule and the level of staff required to complete our Services plus reasonable out-of-pocket expenses upon bills presented to the Company and as ordered in Court. The scope of our Services, as well as the complexity and length of this project will be based on those tasks required and approved by the Company.

Our current hourly rate schedule is as follows:

Managing Directors	\$600
Directors	\$450
Managers	\$350
Associates	\$250
Analysts	\$175

From time to time in the normal course of business, Huron may adjust its hourly rates. Huron's services will be charged at the rates that are in effect at the time the services are rendered. Adjustments to hourly rates shall be limited to once in any calendar year and shall not be increased until ATA have each received thirty (30) days prior written notice. Huron will specify and provide notice to ATA of the hourly rate for each individual assigned to this project prior to the individual beginning work under this Agreement.

Out-of-Pocket Expenses: ATA agrees to reimburse Huron for reasonable out-of-pocket expenses billed in conjunction with the monthly professional fee statements.

Retainer: Prior to the commencement of any Services, the Company agrees to pay Huron a retainer of \$750,000, concurrently with the execution of this agreement. The retainer will either be applied to our final invoice at the conclusion of the engagement or will be refunded at that time.

Please wire payment to the following Account:

LaSalle Bank, N.A.

Chicago, Illinois

Routing No. 0710-0050-5

Account Title: Huron Consulting Group, LLC

Account Number: 5800297276

Reference: CAS - ATA

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Business Terms

The attached General Business Terms (the "Terms") apply to this engagement.

* * * * *

We appreciate the opportunity to serve you and look forward to working with you on this project.

Sincerely,

HURON CONSULTING GROUP LLC



By: _____
Mike Kennelly, Managing Director

Attachments: General Business Terms

Acknowledged and Accepted:

ATA

By: _____

Title: _____

Date: _____

**Attachment to Engagement Letter dated October 24, 2004 with
Baker & Daniels**

GENERAL BUSINESS TERMS

1. Our Services We will provide the services and furnish the deliverables as described in our engagement letter and any attachments thereto, as may be modified from time to time by mutual consent.

2. Independent Contractor We are an independent contractor and not your employee, agent, joint venturer or partner, and will determine the method, details and means of performing our services. We assume full and sole responsibility for the payment of all compensation and expenses of our employees and for all of their state and federal income tax, unemployment insurance, Social Security and other applicable employee withholdings.

3. Fees, Expenses Our fees and payment terms are set out in our engagement letter. Those fees do not include taxes. You will be responsible for and pay all applicable sales, use, excise, value added and other taxes associated with the provision or receipt of the services and deliverables, excluding taxes on our income generally. We reserve the right to suspend services if invoices are not timely paid, in which event we will not be liable for any resulting loss, damage or expense connected with such suspension.

4. Confidentiality With respect to any information supplied in connection with this engagement and designated by either of us as confidential, or which the other should reasonably believe is confidential based on its subject matter or the circumstances of its disclosure, the other agrees to protect the confidential information in a reasonable and appropriate manner, and use confidential information only to perform its obligations under this engagement and for no other purpose. This will not apply to information which is: (i) publicly known, (ii) already known to the recipient, (iii) lawfully disclosed by a third party, (iv) independently developed or (v) disclosed pursuant to legal requirement or order. We may also mention your name and provide a general description of the engagement in our client lists or marketing materials.

5. Our Deliverables and Your License Upon full payment of all amounts due us in connection with this engagement, all right, title and interest in the deliverables set out in our engagement letter will become your sole and exclusive property, except as set forth below. We will retain sole and exclusive ownership of all right, title and interest in our work papers, proprietary information, processes, methodologies, know how and software ("Huron Property"), including such information as existed

prior to the delivery of our services and, to the extent such information is of general application, anything which we may discover, create or develop during our provision of services for you. To the extent our deliverables to you contain Huron Property, we grant you a non-exclusive, non-assignable, royalty-free license to use it in connection with the deliverables and the subject of the engagement and for no other or further use without our express, prior written consent. If our deliverables are subject to any third party rights in software or intellectual property, we will notify you of such rights.

6. Our Warranty We warrant that our services will be performed with reasonable care in a diligent and competent manner. Our sole obligation will be to correct any non-conformance with this warranty, provided that you give us written notice within 10 days after the services are performed or, if applicable, deliverables are delivered. The notice will specify and detail the non-conformance and we will have a reasonable amount of time, based on its severity and complexity, to correct the non-conformance. We do not warrant and are not responsible for any third party products or services. Your sole and exclusive rights and remedies with respect to any third party products or services are against the third party vendor and not against us.

THIS WARRANTY IS OUR ONLY WARRANTY CONCERNING THE SERVICES AND ANY DELIVERABLE, AND IS MADE EXPRESSLY IN LIEU OF ALL OTHER WARRANTIES AND REPRESENTATIONS, EXPRESS OR IMPLIED, INCLUDING ANY IMPLIED WARRANTIES OF MERCHANTABILITY, OR FITNESS FOR A PARTICULAR PURPOSE, OR OTHERWISE, ALL OF WHICH ARE HEREBY DISCLAIMED.

7. Liability and Indemnification (a) We will, to the extent allowable by law, indemnify you, your owners, employees, contractors and agents against all costs, fees, expenses, damages and liabilities (including reasonable attorneys' fees and costs) relating to intellectual property infringement, bodily injury or death of any person, or damage to real or tangible personal property incurred while we are performing the services and to the extent caused by the negligent or willful acts or omissions of our employees, contractors or agents in performing the services as finally adjudicated by a court of law.

(b) You will, to the extent allowable by law, indemnify us, our owners, employees, contractors

and agents against all costs, fees, expenses, damages and liabilities (including reasonable attorneys' fees and costs) associated with any third party claim relating to or arising as a result of the services or your use of the deliverables except to the extent (i) we are obligated to indemnify you pursuant to Section 7(a) or (ii) the liability was caused by the grossly negligent or willful acts or omissions of our employees, contractors or agents in performing the services as finally adjudicated by a court of law.

(c) Neither of us will be liable for any delays or failures in performance due to circumstances beyond our reasonable control.

8. Limitation of Liability; No Consequential

Damages Except with respect to any obligations pursuant to Section 7 or your compensation obligations set forth in the engagement letter, neither of us will have liability relating to this engagement in an amount that exceeds the fees we receive from you for the portion of the engagement giving rise to liability or for any special, consequential, incidental or exemplary damages or loss (nor any lost profits, savings or business opportunity).

9. Non-Solicitation During the term of this engagement, and for a period of one year following its expiration or termination, you will not actively solicit, employ or otherwise engage any of our employees (including former employees) who were involved in the engagement.

10. Termination (a) You may terminate our engagement for convenience at any time on 15 days' written notice.

(b) We may terminate this engagement if, within 15 days' notice, you fail to cure a material breach of our engagement terms or without notice in the event of non-payment of amounts due us.

(c) You will pay us for all services rendered, expenses incurred or commitments made by us to the effective date of termination, any contingent fees as described in the engagement letter and all reasonable costs associated with any termination.

11. General (a) These General Business Terms, together with the engagement letter, including all its attachments, constitute the entire understanding and agreement between us with respect to the services and deliverables described in the engagement letter, supersede all prior oral and written communications between us, and may be amended, modified or changed only in writing when signed by both parties. If there is a conflict between these General Business Terms and the terms of the engagement letter, these General Business Terms will govern.

(b) No term of this agreement will be deemed waived, and no breach of this agreement excused, unless the waiver or consent is in writing signed by the party granting such waiver or consent.

(c) The terms of this agreement, which by their nature are to survive this agreement, will survive its expiration or termination.

(d) We each acknowledge that we may correspond or convey documentation via Internet e-mail and that neither party has control over the performance, reliability, availability, or security of Internet e-mail. Therefore, neither party will be liable for any loss, damage, expense, harm or inconvenience resulting from the loss, delay, interception, corruption, or alteration of any Internet e-mail due to any reason beyond our reasonable control.

(e) We each agree that any dispute or claim arising out of or relating to this agreement or the services shall be determined by arbitration before a sole arbitrator, administered by JAMS pursuant to its Comprehensive Arbitration Rules and Procedures, and judgment on the award may be entered in any court having jurisdiction. If we initiate the arbitration, it will be held in the JAMS office nearest to your principal place of business. If you initiate the arbitration, it will be held in Chicago, Illinois.

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