

Exhibit B



**AFFIDAVIT OF THOMAS J. ALLISON IN SUPPORT OF THE DEBTORS'  
APPLICATION FOR ORDER PURSUANT TO SECTIONS 327(a) AND 328 OF THE  
BANKRUPTCY CODE AND 2014(a) OF THE FEDERAL RULES OF BANKRUPTCY  
PROCEDURE AUTHORIZING THE EMPLOYMENT AND RETENTION OF  
HURON CONSULTING GROUP LLC AS FINANCIAL ADVISORS**

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Thomas J. Allison, under the penalty of perjury, says:

1. I am a Managing Director of Huron Consulting Group, LLC ("Huron"), which firm maintains offices in the cities of Chicago, Boston, Charlotte, Houston, Los Angeles, New York, San Francisco, and Washington, D.C.

2. Neither I, any principal, director, senior executive, nor any employee of Huron, insofar as I have been able to ascertain, has any connection with the above-captioned debtors and debtors in possession (the "Debtors"), their creditors, or any other party in interest, or their attorneys or accountants, except as set forth in this affidavit.

3. The Debtors have requested, and Huron has agreed to provide the Debtors with independent financial advice, to include strategic advice and financial restructuring analysis in these chapter 11 cases pursuant to title 11 of the United States Code (the "Bankruptcy Code"). More specifically, the Debtors have requested, and Huron proposes, to render the following services, without limitation, to or on behalf of the Debtors:

- 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;

- 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.
- 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.

4. Huron will charge and bill Debtors on an hourly rate schedule, plus

reasonable out-of-pocket expense upon bills presented to the Debtors and as ordered by the

Court. 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 hereby discloses that the Debtors have paid Huron a retainer in the amount of \$641,785.69 in connection with Huron's work in these Chapter 11 Cases.

5. During the ninety days immediately preceding the Petition Date, the Debtors made payments to Huron aggregating approximately \$901,686.80 on account of services rendered prior thereto.

6. In connection with Huron's proposed retention by the Debtors, Huron has requested and obtained from the Debtors and/or their counsel the names, as applicable, of the following entities: (i) Debtors, (ii) attorneys for Debtors and their affiliates, and other of Debtors' and their affiliates' professionals, (iii) secured/DIP lenders and their attorneys, (iv) indenture trustees, if any, and their attorneys, (v) Debtors' fifty largest prepetition unsecured creditors and their attorneys if known, and (vi) other significant parties in interest as known. Based on this search, to the best of Huron's knowledge, Huron has no disabling conflicts with respect to its retention by the Debtors.

7. Except as set forth herein, no promises have been received by Huron or any director, senior executive or other member thereof as to compensation in connection with these chapter 11 cases other than in accordance with the provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Rules, orders of this Court, and the Fee Guidelines promulgated by the Executive Office of the United States Trustee.

8. Huron has no agreement with any entity to share with such entity any compensation received by the Debtors.

9. Consistent with the disclosure in paragraph 6 hereto, Huron and its principals, and other members may have in the past represented, currently represent, and may in the future represent the entities listed on the attached schedule that are creditors of the Debtors in matters totally unrelated to these chapter 11 cases. Huron does not and will not represent any such entity in connection with these chapter 11 cases and does not have any relationship with any such entity, or its attorneys or accountants that would be adverse to the Debtors or their estates.

10. This Affidavit is in accordance with section 327 of the Bankruptcy Code and Bankruptcy Rules 2014 and 2016(b).

11. Neither I, Huron, any principal, director nor other member thereof, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors, or their estates in the matters upon which Huron is to be engaged. Based on the discussion set forth herein, Huron is a “disinterested person” as defined in section 101(14) of the Bankruptcy Code.

I affirm, under the penalty of perjury, that the foregoing statements are true.

Dated: October 26, 2004

/s/ Thomas J. Allison

Thomas J. Allison

Exhibit A

Huron Consulting Group  
ATA Conflict Check

Company Searched	Client (Y/N)	Active (Y/N)	Notes
<b>ATA Counsel</b>			
Baker and Daniels	N		
<b>Secured Creditors</b>			
ATSB	N		
Bearing Point	N		
Citibank	N		
Citicorp	N		
City of Chicago	Y	Y	Estimated costs relating to operation of Taxis in Chicago. Huron was a sub-contractor to KPMG and worked on project for Chicago Public Schools
Govco Inc.	N		
Rolls Royce	N		
Summit Bank	N		
Union Planters Bank	N		
<b>Unsecured Creditors</b>			
AAbott Laboratories Laboratories	Y	Y	
AAFES	N		
AAFES PACRIM EXCHANGE	N		
ACM LP	N		
ACORN DISTRIBUTORS INC.	N		
AER RIAN TA	N		
AER RIAN TA SHANNON	N		
AEROPUERTOS Y SERVICIOS AUX.	N		
Aetna Life	N		
AIG Life	N		
AIR SERV CORPORATION	N		
AIRCRAFT SERVICE INTERNATIONAL	N		
AIRPORT TERMINAL SERVICES, INC	N		
Allergan Worldwide	N		
Alliance Capital	N		
ALLIED AVIATION	N		
Alpha Therapeutic	N		
American Bioscience	N		
American Founder	N		
American Int	N		
Amgen	N		
AMTRAN, INC.	N		
ARINC INCORPORATED	N		
ARIZONA DEPT. OF REVENUE	N		
Astrazeneca	Y	Y	
ATA Holdings	N		
Atlas Advisors	N		
AVENUE EDIT	N		
AVID AIRLINE	N		
AVID AIRLINE PRODUCTS CORP.	N		
BAFS INC	N		
Bankers Life Casualty	N		
Bankers National Life	N		
BELL TECH.LOGIX	N		
BETACO	N		
Blackrock Financial	N		
BOEING COMMERCIAL AIRPLANE GRP	N		
BRIDPORT AIR CARRIER INC	N		
CELESTE INDUSTRIES CORP.	N		
CHICAGO ART PRODUCTION SERVICES	N		
Cincinnati Life	N		
CINTAS	N		
CITY OF BOSTON	N		
CLEAR CHANNEL OUTDOOR	N		
Colonial Pen Life	N		
Commerce Industry	N		
Connecticut General Life	N		
Conseco Insurance	N		
Country Mutal Insurance	N		
DALLAS/FORT WORTH INTERNATIONAL AIRPORT BOARD	N		
DANBEE AEROSPACE	N		



Company Searched	Client (Y/N)	Active (Y/N)	Notes
DEBRIS	N		
DFAS-CO/FPS/F	N		
DRIESSEN AIRCRAFT INTERIOR SYSTEMS	N		
EUROCONTROL	N		
EXPEDIA INC	N		
FLYING FOOD GROUP	N		
FORT WORTH INTERNATIONAL AIRPORT	N		
Fund Asset Mangement	N		
FUSION TECHNOLOGIES LLC	N		
GATE GOURMET	N		
GATE SAFE INC	N		
GE CAPITAL AVIATION TRAINING LTD	Y	Y	Huron has existing contact with GE Capital in the Boston Office.
General American Life	Y	N	
GLOBEGROUND NORTH AMERICA, INC.	N		
GOODRICH AVIATION TECHNICAL SERVICES	N		
GOODRICH LANDING SYSTEMS SERVICES	N		
HAMILTON SUNDSTRAND	N		
HEXAWARE	N		
HONEYWELL AEROSPACE SERVICES	N		
INDIANAPOLIS COLTS, INC.	N		
INFINITY BROADCASTING CORP.	N		
Investors Partner	N		
Jefferson National	N		
JEPPESEN SANDERSON	N		
JEROME GROUP	N		
John Hancock Advisors	N		
John Hancock Advisory	N		
John Hancock Life	N		
John Hancock Variable	N		
KAUAI MARRIOTT	N		
KELLY SCOTT AND MADISON INC.	N		
KEY EQUIPMENT FINANCE	N		
KGD SYSTEMS	N		
Life Investors	N		
LION APPAREL INC	N		
LSG SKY CHEFS	N		
LSG SKY CHEFS	N		
MARSHALL AEROSPACE	N		
Marshall Isle	N		
Massachusetts Mutual Life	N		
MENZIES AVIATION GROUP MEXICO SA DE CV	N		
Metlife Investors	N		
MICHAEL LEWIS COMPANY	N		
Midland Natl Life	N		
MOORE WALLACE NORTH AMERICA INC	N		
Mutual Savings Life	N		
National Integrity	N		
NAV CANADA	N		
OFFICE DEPOT	N		
PORT AUTHORITY OF NY & NJ	N		
PRE-FLIGHT, INC.	N		
PRINT RESOURCES INC	N		
PROSPECT AIRPORT SERVICES, INC	N		
RAYTHEON AIRCRAFT SERVICES	Y	N	Worked on a purchases and sales dispute.
ROCKWELL COLLINS INC	N		
SAN FRANCISCO AIRPORTS COMMISSION	N		
SAN JOSE ADVERTISING GROUP	N		
SITA	N		
SITA	N		
Southern Farm	N		
Standard Life Ins	N		
SUNGARD RECOVERY SERVICES	N		
SWISSPORT USA, INC.	N		
Teachers Insurance	N		
Transamerica Life	N		
ULTRA ELECTRONICS CONTROLS DIVISION	N		
Union Central Life	N		
United Heritiage	N		
US AIR, INC. OF PITTSBURGH, PA	N		
Vantislife Insurance	N		
Washington National Ins	N		
WGN AM RADIO	N		
WISH-TV	N		

<b>Company Searched</b>	<b>Client (Y/N)</b>	<b>Active (Y/N)</b>	<b>Notes</b>
WORLD FUEL SERVICES	N		
WTHR	N		
XEROX CORP.	N		
<b>Lessors to ATA</b>			
AMR Leasing	N		
Bank of America Commercial Finance	Y	N	Advised Bank of America on restructuring matters for secured lender group regarding their client
Boeing Capital Corp	N		
Debris Financial Services	N		
FINOVA	N		
FIRST AMERICAN	N		
Fleet Capital Leasing	N		
GATX	N		
GECC	N		
ICX Corp	N		
ILFC	N		
KeyCorp Leasing	N		
Provident Bank	N		
TransAmerica	N		
US Bancorp	N		