SO ORDERED: January 20, 2009.

Basil H. Lorch III
United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF INDIANA
INDIANAPOLIS DIVISION

In re:	)	
	)	Chapter 11
ATA AIRLINES, INC.	)	Case No. 08-03675-BHL-11
	)	
Debtor	)	

FIRST ORDER SUSTAINING IN PART AND ADJOURNING IN PART DEBTOR'S THIRD OMNIBUS OBJECTION PURSUANT TO FEDERAL RULE OF BANKRUPTCY PROCEDURE 3007 TO CLAIMS THAT (I) ASSERT AN INCORRECT PRIORITY STATUS, (II) HAVE BEEN DISCHARGED, (III) DO NOT COMPLY WITH APPLICABLE FORM OR RULES, (IV) ARE DUPLICATIVE OR HAVE BEEN AMENDED, (V) WERE NOT TIMELY FILED, (VI) HAVE BEEN SATISFIED, OR (VII) DISAGREE WITH THE DEBTOR'S RECORDS

This Court has considered Debtor's Third Omnibus Objection Pursuant To Federal Rule Of Bankruptcy Procedure 3007 to Claims that (I) Assert An Incorrect Priority Status, (II) Have Been Discharged, (III) Do Not Comply With Applicable Form Or Rules, (IV) Are Duplicative Or Have Been Amended, (V) Were Not Timely Filed, (VI) Have Been Satisfied, Or (VII) Disagree With The Debtor's Records (the "Objection") filed by ATA Airlines, Inc.'s (the "Debtor"). The Court finds that (i) it has jurisdiction over the matters raised in the Objection pursuant to 28 U.S.C. §§ 157 and 1334; (ii) this is a core proceeding pursuant to 28 U.S.C. §

157(b)(2); (iii) the relief requested in the Objection is in the best interests of the Debtor, its estate, and its creditors; (iv) proper and adequate notice of the Objection and the hearing thereon has been given and that no other or further notice is necessary; and (v) upon the record herein after due deliberation thereon, good and sufficient cause exists for the granting of the relief as set forth herein. Therefore,

IT IS HEREBY ORDERED THAT:

1. The Objection is SUSTAINED as ordered herein.

2. Each claim listed below is hereby disallowed and expunged in its entirety from the official claims register in the Debtor's bankruptcy case.

CLAIMANT NAME/ADDRESS	CLAIM NO.	DATE CLAIM FILED	TOTAL CLAIM AMOUNT	DISPOSITION
ARIZONA DEPARTMENT OF REVENUE PROPERTY TAX DIVISION 1600 WEST MONROE PHOENIX, AZ 85007	1099	8/22/2008	$32,001.29	Disallowed and Expunged
CHATHAM COUNTY TAX COMMISSIONER PO BOX 8321 SAVANNAH, GA 31412	1968	6/26/2008	$753.65	Disallowed and Expunged
CITY OF GRAPEVINE ELIZABETH BANDA BRUCE MEDLEY PERDUE BRANDON FIELDER, ET AL. PO BOX 13430 ARLINGTON, TX 76094	593	4/7/2008	$31,483.37	Disallowed and Expunged
CLAYTON COUNTY TAX COMMISSIONER COURTHOUSE ANNEX 3, 2ND FLOOR 121 S MCDONOUGH STREET JONESBORO, GA 30236	3731	9/22/2008	$523.59	Disallowed and Expunged
COOK COUNTY TREASURER LEGAL DEPT 118 NORTH CLARK ST, ROOM 112 CHICAGO, IL 60602	1995	6/26/2008	$22,201.07	Disallowed and Expunged
DEPARTMENT OF TREASURY BANKRUPTCY SECTION (424 B) PO BOX 9024140 SAN JUAN, PR 00902-4140	2237	7/21/2008	$46,803.19	Disallowed and Expunged
FRANCHISE TAX BOARD, STATE OF CALIFORNIA SPECIAL PROCEDURES SECTION PO BOX 2952 SACRAMENTO, CA 95812-2952	2193	7/31/2008	$0.02	Disallowed and Expunged

CLAIMANT NAME/ADDRESS	CLAIM NO.	DATE CLAIM FILED	TOTAL CLAIM AMOUNT	DISPOSITION
FRANCHISE TAX BOARD, STATE OF CALIFORNIA SPECIAL PROCEDURES SECTION PO BOX 2952 SACRAMENTO, CA 95812-2952	3037	8/27/2008	$1,881.45	Disallowed and Expunged
GRAPEVINE-COLLEYVILLE INDEPENDENT SCHOOL ELIZABETH BANDA BRUCE MEDLEY PERDUE BRANDON FIELDER, ET AL. PO BOX 13430 ARLINGTON, TX 76094	594	4/7/2008	$112,037.37	Disallowed and Expunged
HARRIS COUNTY ET AL JOHN P DILLAM LINEBARGER GOGGAN BLAIR & SIMPSON PO BOX 3064 HOUSTON, TX 77253	1734	5/14/2008	$288.83	Disallowed and Expunged
HARRIS COUNTY ET AL JOHN P DILLAM LINEBARGER GOGGAN BLAIR & SIMPSON PO BOX 3064 HOUSTON, TX 77253	1795	5/27/2008	$288.83	Disallowed and Expunged
HARRIS COUNTY ET AL JOHN P DILLAM LINEBARGER GOGGAN BLAIR & SIMPSON PO BOX 3064 HOUSTON, TX 77253	1819	5/20/2008	$288.83	Disallowed and Expunged
INDIANA DEPARTMENT OF REVENUE BANKRUPTCY SECTION N-240 100 NORTH SENATE AVE INDIANAPOLIS, IN 46204	1997	6/26/2008	$5,500.00	Disallowed and Expunged
INDIANA DEPARTMENT OF REVENUE BANKRUPTCY SECTION 100 NORTH SENATE AVENUE ROOM N 203 INDIANAPOLIS, IN 46204	2043	7/14/2008	$14,889,274.45	Disallowed and Expunged
INDIANA DEPARTMENT OF REVENUE BANKRUPTCY SECTION 100 NORTH SENATE AVE RM N-203 INDIANAPOLIS, IN 46204	2632	8/5/2008	$2,273,172.98	Disallowed and Expunged
INTERNAL REVENUE SERVICE DEPARTMENT OF TREASURY PO BOX 21126 PHILADELPHIA, PA 19114	1636	5/14/2008	$47,631.64	Disallowed and Expunged
INTERNAL REVENUE SERVICE DEPARTMENT OF THE TREASURY PO BOX 21126 PHILADELPHIA, PA 19114	2635	8/20/2008	$37,631.64	Disallowed and Expunged

CLAIMANT NAME/ADDRESS	CLAIM NO.	DATE CLAIM FILED	TOTAL CLAIM AMOUNT	DISPOSITION
LA COUNTY TREASURER & TAX COLLECTOR PO BOX 54110 LOS ANGELES, CA 90051-0110	3571	9/15/2008	$294,862.33	Disallowed and Expunged
LA COUNTY TREASURER & TAX COLLECTOR PO BOX 54110 LOS ANGELES, CA 90051-0110	3848	9/26/2008	$295,122.72	Disallowed and Expunged
LA COUNTY TREASURER & TAX COLLECTOR PO BOX 54110 LOS ANGELES, CA 90051-0110	4406	9/22/2008	$295,122.72	Disallowed and Expunged
NEBRASKA DEPARTMENT OF REVENUE BANKRUPTCY UNIT PO BOX 94818 LINCOLN, NE 68509-4818	2158	7/22/2008	$2,337.81	Disallowed and Expunged
NEVADA DEPARTMENT OF TAXATION ATTN BANKRUPTCY SECTION 555 E WASHINGTON AVE #1300 LAS VEGAS, NV 89101	2198	8/4/2008	$821.52	Disallowed and Expunged
NEW JERSEY, STATE OF DIVISION OF TAXATION COMPLIANCE ACTIVITY PO BOX 245 TRENTON, NJ 08695	4403	8/15/2008	$20,800.00	Disallowed and Expunged
NEW YORK STATE DEPT OF TAXATION & FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	1048	4/21/2008	$3,186.10	Disallowed and Expunged
NEW YORK STATE DEPT OF TAXATION & FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	2216	7/14/2008	$3,623.48	Disallowed and Expunged
NEW YORK STATE DEPT OF TAXATION & FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	879	4/24/2008	$3,189.04	Disallowed and Expunged
OKLAHOMA COUNTY TREASURER FORREST BUTCH FREEMAN 320 ROBERT S KERR RM 307 OAKLAHOMA CITY, OK 73102	2016	7/7/2008	$1,668.98	Disallowed and Expunged
PHILADELPHIA, CITY OF C/O ASHELY M CHAN ESQ HANGLEY ARONCHICK SEGAL & PUDLIN ONE LOGAN SQ, 2TH FL PHILADELPHIA, PA 19103	4224	10/2/2008	UNKNOWN	Disallowed and Expunged

CLAIMANT NAME/ADDRESS	CLAIM NO.	DATE CLAIM FILED	TOTAL CLAIM AMOUNT	DISPOSITION
PINELLAS COUNTY TAX COLLECTOR ATTN: BETTY A GRAMERLY, TAX MGR PO BOX 2943 CLEARWATER, FL 33757	1947	6/24/2008	$3,948.02	Disallowed and Expunged
PINELLAS COUNTY TAX COLLECTOR ATTN: BETTY A GRAMERLY, TAX MGR PO BOX 2943 CLEARWATER, FL 33757	2101	6/19/2008	$3,948.02	Disallowed and Expunged
SAN DIEGO COUNTY TREASURER-TAX COLLECTOR DAN MCALLISTER 1600 PACIFIC HIGHWAY, ROOM 162 SAN DIEGO, CA 92101	4408	10/10/2008	$3,061.64	Disallowed and Expunged
SANTA CLARA, COUNTY OF TAX COLLECTOR TAX COLLECTIONS DIVISION COUNTY GOVERNMENT CENTER EAST WING 70 WEST HEDDING STREET SAN JOSE, CA 95110	2208	7/28/2008	$124.61	Disallowed and Expunged
STATE BOARD OF EQUALIZATION SPECIAL PROCEDURES SECTION PO BOX 942879 MIC:55 SACRAMENTO, CA 94279-0055	2089	6/18/2008	$3,731.95	Disallowed and Expunged
TARRANT COUNTY LINEBARGER GOGGAN BLAIR & SAMPSON 2323 BRYAN ST., STE. 1600 DALLAS, TX 75201	382	4/14/2008	$55,216.09	Disallowed and Expunged
TARRANT COUNTY LINEBARGER GOGGAN BLAIR & SAMPSON 2323 BRYAN ST., STE. 1600 DALLAS, TX 75201	384	4/14/2008	$55,216.09	Disallowed and Expunged
WASHINGTON STATE LIQUOR CONTROL BOARD PO BOX 43085 OLYMPIA, WA 98504-3085	1789	5/28/2008	$166.20	Disallowed and Expunged

3. Each claim listed below is hereby reclassified as a general unsecured nonpriority claim in the Debtor's bankruptcy case without prejudice to the Debtor, the Debtor's estate, or the Debtor or the Debtor's estate's successors' right to object to the claims on any other grounds, including seeking disallowance of the claim.

CLAIMANT NAME/ADDRESS	CLAIM NO.	DATE CLAIM FILED	TOTAL CLAIM AMOUNT	DISPOSITION
DUBLIN AIRPORT AUTHORITY PLC PO BOX 628 SHANNON, CO CLARE	1994	6/30/2008	$100,000.00	Reclassified as general unsecured nonpriority claim
HARRIS COUNTY ET AL JOHN P DILLAM LINEBARGER GOGGAN BLAIR & SIMPSON PO BOX 3064 HOUSTON, TX 77253	1668	5/27/2008	$288.83	Reclassified as general unsecured nonpriority claim
M. EVELYN OWENS-TAX ASSESSOR/COLLECTOR ALDINE INDEPENDENT SCHOOL DIST 14909 ALDINE WESTFIELD ROAD HOUSTON, TX 77032	2214	7/1/2008	288.20	Reclassified as general unsecured nonpriority claim

4. Each claim listed below is hereby reclassified as a priority claim pursuant to Section 507(a)(8) of the Bankruptcy Code in the amount indicated below with the remainder of the claim being disallowed in the Debtor's bankruptcy case without prejudice to the Debtor, the Debtor's estate, or the Debtor or the Debtor's estate's successors' right to object to the claims on any other grounds, including seeking disallowance of the claim.

CLAIMANT NAME/ADDRESS	CLAIM NO.	DATE CLAIM FILED	TOTAL CLAIM AMOUNT	DISPOSITION
CITY AND COUNTY OF DENVER TREASURY MCNICHOLS CIVIC CENTER BUILDING 144 W COLFAX AVENUE, ROOM 384 ATTN: KAREN KATROS, BANKR. ANALYST DENVER, CO 80202	1778	6/4/2008	$51,392.35 (filed as a secured claim)	$51,392.35 reclassified as priority claim and remainder of claim disallowed
CITY OF GRAPEVINE ELIZABETH BANDA BRUCE MEDLEY PERDUE BRANDON FIELDER, ET AL. PO BOX 13430 ARLINGTON, TX 76094	385	4/14/2008	$31,483.37	$21,007.96 reclassified as priority claim and remainder of claim disallowed
GRAPEVINE-COLLEYVILLE ISD ELIZABETH BANDA BRUCE MEDLEY PERDUE BRANDON FIELDER, ET AL. PO BOX 13430 ARLINGTON, TX 76094	386	4/14/2008	$112,037.37	$77,429.35 reclassified as priority claim and remainder of claim disallowed

CLAIMANT NAME/ADDRESS	CLAIM NO.	DATE CLAIM FILED	TOTAL CLAIM AMOUNT	DISPOSITION
MARION COUNTY TREASURER B DARLAND 200 E WASHINGTON ST STE 1041 INDIANAPOLIS, IN 46204	4277	10/1/2008	$1,332,002.15	$745,288.40 reclassified as priority claim and remainder of claim disallowed
OKLAHOMA COUNTY TREASURER FORREST `BUTCH` FREEMAN 320 ROBERT S KERR RM 307 OKLAHOMA CITY, OK 73102	2114	6/30/2008	$1,668.98	$1,339.93 reclassified as priority claim and remainder of claim disallowed
RIVERSIDE COUNTY TREASURER TAX COLLECTOR PO BOX 12005 RIVERSIDE, CA 92502	2490	8/20/2008	$13,206.54	$7,342.31 reclassified as priority claim and remainder of claim disallowed
WISCONSIN DEPARTMENT OF REVENUE PO BOX 8901 SPECIAL PROCEDURES UNIT MADISON, WI 53708-8901	4104	10/1/2008	$11,576.33	$6,330.62 reclassified as priority claim and remainder of claim disallowed

5. Claim number 59 filed by Tarrant County on April 7, 2008 is hereby allowed as a secured claim in the amount of $28,144.70. Tarrant County shall be allowed interest on the allowed claim at the rate of one percent (1%) per month on the unpaid balance beginning on February 1, 2009 and continuing until paid. Except as otherwise provided in this paragraph, all other claims of Tarrant County for taxes or related to taxes asserted against the Debtor, including but not limited to (i) any amount scheduled by the Debtor in its Schedules of Assets and Liabilities; and (ii) any proofs of claim filed against the Debtor by Tarrant County, are hereby disallowed in their entirety, and Tarrant County shall not be entitled to any distributions from the Debtor's estate on account of such claims.

6. The Objection with respect to the following claimants has been adjourned to January 28, 2009 at 1:30 p.m. (Eastern).

CLAIMANT NAME/ADDRESS	CLAIM NO.	DATE CLAIM FILED	TOTAL CLAIM AMOUNT	DISPOSITION

CLAIMANT NAME/ADDRESS	CLAIM NO.	DATE CLAIM FILED	TOTAL CLAIM AMOUNT	DISPOSITION
CHICAGO, CITY OF CITY HALL, ROOM 600 121 N LASALLE STREET CHICAGO, IL 60602	4270	10/2/2008	$391,300.92	Hearing Adjourned to January 28, 2009 at 1:30 p.m. (Eastern)
GEORGIA DEPARTMENT OF REVENUE COMPLIANCE DIVISION PO BOX 161108 BANKRUPTCY SECTION ATLANTA, GA 30321	4500	11/4/2008	$3,260.05	Hearing Adjourned to January 28, 2009 at 1:30 p.m. (Eastern)
ILLINOIS DEPT OF REVENUE BANKRUPTCY UNIT 100 W RANDOLPH ST LEVEL 7 - 400 CHICAGO, IL 60601	1883	6/6/2008	$156,032.53	Hearing Adjourned to January 28, 2009 at 1:30 p.m. (Eastern)
INDIANA DEPARTMENT OF REVENUE BANKRUPTCY SECTION 100 NORTH SENATE AVE RM N-203 INDIANAPOLIS, IN 46204	2633	8/11/2008	$8,075,449.53	Hearing Adjourned to January 28, 2009 at 1:30 p.m. (Eastern)

7. Notwithstanding the possible applicability of Bankruptcy Rules 6004(g), 7062, 9014 or otherwise, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

8. This Court shall retain jurisdiction to hear any matters or disputes arising from or relating to this Order.

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Requested:

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