Exhibit A

Mesirow Financial™
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As of October 7, 2008

Thomas E. Kurth, Esq.
Haynes and Boone, LLP
Dallas, Texas 75202

RE: ATA Airlines, Inc., v. Federal Express Corporation, Civil Action No. 1:08-CV-0785-RLY WGH pending in the United States District Court Southern District of Indiana Indianapolis Division.

Dear Mr. Kurth:

This letter (Engagement Letter) and the attached Standard Terms and Conditions (as modified by paragraph 12 herein) confirm the understanding and agreement between Mesirow Financial Consulting LLC (**MFC**) and the undersigned law firm (Haynes and Boone) on behalf of ATA Airlines (**Client**), whereby you, as attorneys for Client, have retained MFC to provide professional advisory services in the above referenced matter upon Bankruptcy Court approval.

SCOPE OF SERVICES

1. MFC is being retained as a consulting expert at this time. To the extent you require an MFC professional to serve as a testifying expert, you will provide us with a separate designation for the MFC professional that will serve at the testifying expert. The professional services you have requested MFC to provide include the investigation, analysis, and quantification of ATA's possible damages in connection with the above referenced matter (the Services). The subject matter and scope of the Services provided, including any expert testimony in connection therewith will be subject to your direction; however, you and Client understand that MFC shall undertake all work MFC deems necessary to deliver such Services and testimony. Furthermore, you and Client also understand that the professional conclusions reached regarding this matter are those of the MFC professional. Accordingly, MFC has not and cannot predict what conclusions the MFC professional will reach concerning the specific questions or issues for which the MFC professional's opinion testimony may be requested.

2. You will make available to MFC the documents as necessary for MFC professionals to complete all requested Services. Should MFC determine that additional documents are necessary, MFC will make all requests for such records to you.

CONFLICTS OF INTEREST

3. You have requested that MFC determine if any work currently being performed by MFC would pose a conflict with the work that is the subject of this Engagement Letter. As of the date of this Engagement Letter, MFC has determined that MFC can perform the work contemplated herein, free of any conflict of interest.

4. During the course of this engagement, you agree to inform MFC of additional parties to the dispute or name changes for those parties provided. Should this information or any other circumstance that comes to MFC's attention have the potential to change MFC's prior conclusion with regard to a conflict of interest, MFC will advise you as soon as possible.

FEES AND BILLING ARRANGEMENTS

5. MFC's fees are based upon the hours actually expended by each engagement team member at each member's applicable hourly billing rate. MFC's standard hourly billing rates by professional level are:

Level	Rates
Senior Managing Director, Managing Director and Director	$670-$710
Senior Vice-President	$580-$640
Vice President	$470-$540
Senior Associate	$370-$440
Associate	$220-$320
Paraprofessional	$90-190

6. In the normal course of business, MFC revises its hourly rates on April 1 of each year. You and Client understand that the hourly rates charged for the work on this engagement will reflect the hourly rates in effect at the time services are rendered.

7. Client agrees to reimburse MFC for any out-of-pocket expenses, including, without limitation, travel, photocopying, delivery services, postage, vendor changes and other out-of-pocket expenses incurred in providing professional services in accordance with the Bankruptcy Court's approval.

8. MFC's fees and expenses are not contingent or conditioned upon the specific advice, conclusions, opinions or testimony rendered in this matter. MFC does not predict or guarantee any result or resolution in this matter. MFC will meet with you regularly to discuss its ongoing work and associated fees and MFC will rely on you to communicate MFC's progress to Client.

9. Invoices will be presented monthly and are due in accordance with the Bankruptcy Court's procedure and process for payment of professional fees in this matter. MFC will be subject to the fee application requirements of the Bankruptcy Court. Haynes and Boone shall have no liability and shall not be responsible for payment of MFC's invoices. Client shall be responsible for paying MFC's fees and expenses upon the Bankruptcy Court's approval. MFC's invoices will be submitted pursuant to the requirements of any fee producing order entered in the Client's bankruptcy case in accordance with any rules of the Bankruptcy Court.

10. MFC reserves the right to halt further services until payment is received on past-due invoices.

11. MFC shall be compensated in accordance with the Bankruptcy Court's approval for any time and expenses (including, without limitation, any fees and expenses of legal counsel) that may be incurred in connection with this engagement, including, without limitation, considering or responding to discovery requests or other requests for documents or information, participating as a witness or otherwise in any legal, regulatory or other proceedings, preparing or negotiating this engagement letter or defending MFC's retention or performance of services hereunder.

STANDARD TERMS AND CONDITIONS

12. The attached Standard Terms and Conditions are amended as follows:

a. Section 7 is titled "**Use of Work Product**".

i. Paragraphs 7(a) and 7(c) are deleted.

ii. Paragraph 7(b) is amended to read: "Except for Work Product prepared for testimony in court or other public disclosure, client acknowledges and agrees that any advice, recommendations, information or Work Product provided to Client by MFC in connection with this is engagement is for the confidential use of Client and (except as otherwise required by law or permitted by the Agreement), Client will not disclose or permit access to such advice, recommendations, information or Work Product to any third party or summarize or refer to such advice, recommendations, information or Work Product or to MFC's engagement without, in each case, MFC's prior written consent. Client is responsible for all information it provides to third parties directly, or indirectly through MFC, and it agrees to clearly so state in writing to all such third parties."

b. Paragraph 10 is amended to state: "**Limitation of Actions**. No action, regardless of form, arising out of or relating to this engagement, may be brought by Clients or MFC more than one year after the cause of action has accrued."

c. Paragraph 14 is modified to read: "**Assignment**. Neither party may assign, transfer or delegate any of its rights or obligations without the prior written consent of the other party, such consent not to be unreasonably withheld. However, MFC may use subcontractors to provide services under the Agreement, subject to consent from Client."

d. Paragraph 17 is modifies as follows: "**Disputes**. The parties agree that any dispute or controversy that arises from or relates to this Agreement that cannot be resolved by the parties shall be resolved by the Bankruptcy Court having jurisdiction over Client's case."

OTHER MATTERS

13. To the extent of any inconsistency between the terms of this Engagement Letter and the Standard Terms and Conditions, the terms of this Engagement Letter shall govern. You and Client acknowledge their respective agreement with the terms stated herein and acknowledge that they have reviewed and agreed to be bound to the terms of this Engagement Letter and the attached Standard Terms and Conditions, as evidenced by their respective signatures below, which may be executed in multiple counterparts. Please return to MFC the signed copy of this Engagement Letter by facsimile. Facsimile signatures shall be deemed original, binding signatures.

We appreciate the opportunity to work with you.

Very truly yours,

Mesirow Financial Consulting, LLC

Lawrence D. Morriss, Jr.

Lawrence D. Morriss, Jr.

Senior Managing Director

The above Engagement Letter and the attached Standard Terms and Conditions confirms our understanding of the services which MFC will perform relating to the above referenced matter and the fee arrangement and our understanding and agreement to the terms of the Engagement Letter and the attached Standard Terms and Conditions.

Accepted by:

Thomas E. Kurth, Esq.

Authorized Member of: Haynes and Boone, LLC

ATTORNEYS FOR: ATA Airlines, Inc.

Date: 10-17-08

Accepted by: ATA Airlines, Inc.

The above Engagement Letter and the attached Standard Terms and Conditions confirms our understanding of the services which MFC will perform relating to the above referenced matter and the fee arrangement and our understanding and agreement to the terms of the Engagement Letter and the attached Standard Terms and Conditions. Any professional responsibility MFC has to communicate information to us as a client will be discharged by communicating such information to the Firm. **Also, we agree to accept responsibility for payment of MFC's fees, as described above.**

Authorized Representative of ATA Airlines, Inc: Steven A. Turoff

Print Signature: STEVEN S. TUROFF

Title: CRO

Date: October 17, 2008

Mesirow Financial Consulting, LLC
Standard Terms and Conditions for Advisory Services

1. **Services.** It is understood and agreed that MFC's services may include advice and recommendations, but all decisions in connection with the use of such advice and recommendations shall be the responsibility of, and made by the Client. References herein to Client shall refer collectively to the addressee(s) of the Engagement Letter to which these Terms and Conditions are attached. The Engagement Letter and these Terms and Conditions shall be collectively referred to as the "Agreement."

2. **Payment of Invoices.** Client agrees to pay properly submitted invoices within thirty (30) days of the invoice date or such other due date as may be indicated in the Engagement Letter. MFC shall have the right to halt or terminate entirely its services under the Agreement until payment is received on past due invoices. All fees, charges and other amounts payable to MFC under the Agreement do not include any sales, use, excise, value added or other applicable taxes, tariffs or duties, payment of which shall be Client's sole responsibility, excluding any applicable taxes based on MFC's net income or taxes arising from the employment or independent contractor relationship between MFC and its personnel. In the event that Client disagrees with or questions any amount due under an invoice, Client agrees that it shall communicate such disagreement or questions to MFC in writing, within thirty (30) days of the invoice date and shall waive the right to do so if such disagreement or questions are not communicated to MFC in writing within that time period.

3. **Term.** Unless terminated sooner in accordance with the terms set forth below, the Agreement shall terminate on the completion of MFC's services thereunder. In addition, either party may terminate the Agreement at any time by giving written notice to the other party not less than ten (10) calendar days (or as otherwise provided in the Engagement Letter) before the effective date of termination. MFC shall be paid in full for all services rendered or expenses incurred as of the date of termination.

4. **Ownership.**
(a) MFC Property. MFC has created, acquired, owns or otherwise has rights in, and may, in connection with the performance of services under the Agreement, employ, provide, modify, create, acquire or otherwise obtain rights in, various concepts, ideas, methods, methodologies, procedures, processes, know-how, and techniques, models, templates; software, user interfaces and screen designs; general purpose consulting and software tools, utilities and routines; and logic, coherence and methods of operation of systems (collectively, the "MFC Property"). MFC retains all ownership rights in the MFC Property. Client shall acquire no right or interest in such property. In addition, MFC shall be free to provide services of any kind to any other party as MFC deems appropriate, and may use the MFC Property to do so. MFC acknowledges that MFC Property shall not include any of Client's confidential information or tangible or intangible property, and MFC shall have no ownership rights in such property.

(b) Ownership of Deliverables. All documents, materials or information of any kind created by MFC in connection with this engagement, including, without limitation, any written reports, memoranda, work papers or status summaries, are work product (collectively, "Work Product"). All Work Product shall be owned and maintained by MFC. It is agreed that all Work Product and all other working papers and other documents prepared by MFC pursuant to this engagement will be maintained as confidential materials and will not be disclosed to third parties without the Client's consent, except as may be required by law, regulation, or judicial or administrative process. MFC agrees to notify the Client promptly of any of the following events: (a) a request by anyone to examine, inspect, or copy any Work Product or other working papers, documents or records relating to this engagement; or (b) any attempt to serve, or the actual service of, any court order, subpoena, or summons upon MFC that requires the production of such documents or records.

5. **Limitation on Warranties. THIS IS A SERVICES ENGAGEMENT. MFC WARRANTS THAT IT WILL PERFORM SERVICES UNDER THE AGREEMENT IN GOOD FAITH, WITH QUALIFIED PERSONNEL IN A COMPETENT AND WORKMANLIKE MANNER. MFC DISCLAIMS ALL OTHER WARRANTIES, EITHER EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.**

6. **Limitation on Damages.** MFC shall not be liable to the Client for any actions, damages, claims, liabilities, costs, expenses or losses in any way arising out of or relating to the services performed under the Agreement for an aggregate amount in excess of the fees paid to MFC for services rendered by MFC under the Agreement. In no event shall MFC be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs). The provisions of this Paragraph shall apply regardless of the form of action, damage,

claim, liability, cost, expense, or loss, whether in contract, statute, tort or otherwise.

7. **Indemnification.**
(a) Client will indemnify, defend and hold harmless MFC, its shareholders, affiliates, principals, members, managers, officers, directors, employees, subcontractors, attorneys, professionals, representatives and agents (collectively, the "Indemnified Parties" or, individually, the "Indemnified Party") against any and all losses, claims, damages, liabilities, penalties, obligations and expenses, including, without limitation, the costs and expenses for counsel or others (including employees of MFC, based on their then current hourly billing rates) in investigating, preparing or defending any action or claim, whether or not in connection with litigation in which any Indemnified Party is a party, as and when incurred, caused by, relating to, based upon or arising out of (directly or indirectly) the Agreement; provided, however, that such indemnity shall not apply to any such loss, claim, damage, liability or expense to the extent it is found in a final judgment by a court of competent jurisdiction (not subject to further appeal) to have resulted primarily and directly from such Indemnified Party's gross negligence or willful misconduct.

(b) Client acknowledges and agrees that any advice, recommendations, information or Work Product provided to Client by MFC in connection with this engagement is for the confidential use of Client and, (except as otherwise required by law or permitted by the Agreement), Client will not disclose or permit access to such advice, recommendations, information or Work Product to any third party or summarize or refer to such advice, recommendations, information or Work Product or to MFC's engagement without, in each case, MFC's prior written consent. Client is responsible for all information it provides to third parties directly, or indirectly through MFC, and it agrees to clearly so state in writing to all such third parties. In furtherance of the foregoing, Client will indemnify, defend and hold harmless the Indemnified Parties from and against any and all liabilities suffered by or asserted against the Indemnified Parties in connection with a third party claim to the extent resulting from such party's use or possession of or reliance upon MFC's advice, recommendations, information or Work Product as a result of Client's use or disclosure of such advice, recommendations, information or Work Product.

(c) The Indemnified Parties shall promptly notify Client of any claim for which they seek indemnification provided that any failure to notify the Client or timely notify the Client shall not impact, in any way, the applicability of the indemnification provisions contained herein. The Client shall have the right to conduct the defense or settlement of any such claim at its sole expense, and the Indemnified Parties shall cooperate. The Indemnified Parties shall nonetheless have the right to participate in such defense at Client's cost. The Indemnified Parties shall have the right to approve the settlement of any claim that imposes any liability or obligation other than the payment of money damages.

8. **Cooperation; Use of Information.**
(a) Client agrees to cooperate with MFC in the performance of the services under the Agreement and shall provide MFC with timely access to and use of Client's personnel, facilities, equipment, data and information or such other personnel, facilities, equipment, data and information to the extent necessary for MFC to perform the services under the Agreement. The Engagement Letter may set forth additional obligations of Client in connection with the engagement. As requested by MFC, Client acknowledges that Client's failure to assign Client personnel having skills commensurate with their role with respect to this engagement could adversely affect MFC's ability to provide the services under the Agreement.

(b) Client acknowledges and agrees that MFC may, in performing its obligations pursuant to this Agreement, use data, material, and other information furnished by Client without any independent investigation or verification and that MFC shall be entitled to rely upon the accuracy and completeness of such information in performing the services under the Agreement.

9. **Force Majeure**. Neither Client nor MFC shall be liable for any delays resulting from circumstances or causes beyond its reasonable control, including, without limitation, fire or other casualty, act of God, strike or labor dispute, war or other violence, or any law, order or requirement of any governmental agency or authority.

10. **Limitation on Actions**. No action, regardless of form, arising out of or relating to this engagement, may be brought by Client more than one year after the cause of action has accrued.

11. **Independent Contractor**. It is understood and agreed that each of the parties hereto is an independent contractor and that neither party is or shall be considered an agent, distributor or representative of the other. Neither party shall act or represent itself, directly or by implication, as an agent of the other or in any manner assume or create any obligation on behalf of, or in the name of, the other.

12. **Confidentiality**.
(a) "Confidential Information" means all documents, software, reports, data, records, forms and other materials (including without limitation Work Product) obtained by one party (the "Receiving Party") from the other party (the "Disclosing Party") in the course of performing the services under the Agreement: (i)

that have been marked as confidential; (ii) whose confidential nature has been made known by the Disclosing Party to the Receiving Party; or (iii) that due to their character and nature, a reasonable person under like circumstances would treat as confidential. Notwithstanding the foregoing, Confidential Information does not include information which: (i) is already known to the Receiving Party at the time of disclosure by the Disclosing Party; (ii) is or becomes publicly known through no wrongful act of the Receiving Party; (iii) is independently developed by the Receiving Party without benefit of the Disclosing Party's Confidential Information; or (iv) is received by the Receiving Party from a third party without restriction and without a breach of an obligation of confidentiality.

(b) The Receiving Party will deliver to the Disclosing Party all Confidential Information of the Disclosing Party and all copies thereof when the Disclosing Party requests the same, except for one copy thereof that the Receiving Party may retain for its records. The Receiving Party shall not use or disclose to any person, firm or entity any Confidential Information of the Disclosing Party without the Disclosing Party's express, prior written permission; provided, however, that notwithstanding the foregoing, the Receiving Party may disclose Confidential Information to the extent that it is required to be disclosed pursuant to a statutory or regulatory provision or court order or to fulfill professional obligations and standards.

(c) Each party shall be deemed to have met its nondisclosure obligations under this Paragraph 12 as long as it exercises the same level of care to protect the other's information as it exercises to protect its own confidential information but in no event less than reasonable care, except to the extent that applicable law or professional standards impose a higher requirement.

(d) If the Receiving Party receives a subpoena or other validly issued administrative or judicial demand requiring it to disclose the Disclosing Party's Confidential Information, the Receiving Party shall provide prompt written notice to the Disclosing Party of such demand in order to permit it to seek a protective order. So long as the Receiving Party gives notice as provided herein, the Receiving Party shall be entitled to comply with such demand to the extent permitted by law, subject to any protective order or the like that may have been entered in the matter.

(e) Notwithstanding anything to the contrary set forth herein, no provision in the Engagement Letter or these Terms and Conditions is or is intended to be construed as a condition of confidentiality within the meaning of Internal Revenue Code sections 6011, 6111, 6112 or the regulations thereunder. Client (and each employee, representative, or other agent of Client) may disclose to any and all persons, without limitation of any kind, the tax treatment and tax structure of any transaction within the scope of this engagement that reduces or defers Federal tax and all materials of any kind (including opinions or other tax analyses) that are provided to Client relating to such tax treatment and tax structure.

13. **Survival**. The provisions of Paragraphs 1, 2, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18 and 19 hereof shall survive the expiration or termination of this engagement.

14. **Assignment**. Neither party may assign, transfer or delegate any of its rights or obligations without the prior written consent of the other party, such consent not to be unreasonably withheld. However, MFC may use subcontractors to provide services under the Agreement.

15. **Severability**. In the event that any term or provision of this Agreement shall be held to be invalid, void or unenforceable, then the remainder of this Agreement shall not be affected, and each such term and provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.

16. **Governing Law**. The Engagement Letter and these Terms and Conditions shall be governed by and construed in accordance with the laws of the State of New York, without regard to the conflict of laws provisions thereof.

17. **Arbitration.** The parties agree that any dispute or controversy that arises from or relates to this Agreement that cannot be resolved by the parties shall be submitted to arbitration in New York, New York in accordance with the applicable rules, regulations, policies and procedures of the Commercial Arbitration Rules of the American Arbitration Association ("AAA") and the Federal Arbitration Act. The decision of the arbitrators shall be final and binding. The arbitration shall be conducted before a panel of three neutral arbitrators, with one arbitrator named by each party and the third named by the two-party-appointed arbitrators, or (if they should fail to agree on the third) by the AAA.

18. **Miscellaneous.**

(a) In accepting this engagement, Client acknowledges that completion of this engagement will not constitute a basis for Client's assessment or evaluation of internal control over financial reporting and disclosure controls and procedures, or its compliance with its principal officer certification requirements under Section 302 of the Sarbanes-Oxley Act of 2002 (the "Act"). This engagement shall not be construed to support Client's responsibilities under Section 404 of the Act requiring each annual report filed under Section 13(a) or 15(d) of the Securities Exchange Act of 1934 to contain an internal control report from management.

(b) MFC may communicate with Client by electronic mail or otherwise transmit documents in electronic form during the course of this engagement. Client accepts the inherent risks of these forms of communication (including the security risks of interception of or unauthorized access to such communications, the risks of corruption of such communications and the risks of viruses or other harmful devices) and agrees that it may rely only upon a final hardcopy version of a document or other communication that MFC transmits to Client.

(c) Neither party shall use the other party's name, trademarks, service marks, logos, trade names and/or branding without such party's prior written consent. Notwithstanding anything herein to the contrary, MFC may reference or list Client's name and/or a general description of the engagement. Client also agrees that upon reasonable prior notice from MFC, Client will be willing to provide a reference for MFC (*e.g.,* in the form of analyst telephone calls, client telephone calls, presentations and the like).

(d) Any notices given pursuant to this Agreement shall be in writing, delivered to the address(es) set forth in the Engagement Letter, and shall be considered given when received.

19. **Entire Agreement**. This Agreement, including the Engagement Letter and all Exhibits, constitute the entire agreement between MFC and Client with respect to this engagement and supersede all other oral and written representation, understandings or agreements relating to this engagement.

Revised: December 4, 2006