



SO ORDERED,

Judge Katharine M. Samson
United States Bankruptcy Judge
Date Signed: September 7, 2016

The Order of the Court is set forth below. The docket reflects the date entered.

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI
SOUTHERN DIVISION

In re:)	
)	
MISSISSIPPI PHOSPHATES)	
CORPORATION, <i>et al.</i> ¹)	CASE NO. 14-51667-KMS
)	Chapter 11
Debtors)	Jointly Administered
)	

**ORDER SUSTAINING OBJECTION OF
MISSISSIPPI PHOSPHATES CORPORATION TO
PROOF OF CLAIM OF WILLIE JAMES BURNS - CLAIM NO. 54²**

[Dkt. ## 1235, 1607]

This matter came before the Court on the *Objection of Mississippi Phosphates Corporation to Proof of Claim of Willie James Burns - Claim No. 54* [Dkt. # 1235] (the “*Objection*”)³ filed by Mississippi Phosphates Corporation, *et al.*, the Debtors and

¹ The chapter 11 cases of the following affiliated Debtors (the “*Debtors*”) have been administratively consolidated for joint administration pursuant to that certain *Order Granting Motion of the Debtor for Order Directing Joint Administration of Affiliated Cases Pursuant to Bankruptcy Rule 1015(b)*, dated October 29, 2014 [Dkt. # 62]: Mississippi Phosphates Corporation (“*MPC*”), Case No. 14-51667, Ammonia Tank Subsidiary, Inc. (“*ATS*”), Case No. 14-51668 and Sulfuric Acid Tanks Subsidiary, Inc. (“*SATS*”), Case No. 14-51671. The chapter 11 bankruptcy case of Mississippi Phosphates Corporation is sometimes referred to herein as the “*Bankruptcy Case*.”

² Pursuant to the Court’s *Order Authorizing Debtors to Employ and Retain BMC Group, Inc. as Noticing and Claims Agent* [Dkt. # 257], the Debtors retained BMC Group, Inc. (“*BMC*”) as the claims and noticing agent. Accordingly, BMC maintained the official claims register on behalf of the Clerk and BMC assigned the claim its own BMC claim number – BMC Claim No. 118.

³ Capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Objection.

Debtors-in-possession herein, by and through their attorneys to request that the Court enter an Order disallowing the Claim for severance pay and related benefits, and the *Response* filed by Willie James Burns [Dkt. # 1607] (the “*Response*”). Willie James Burns did not appear, either in person or by counsel, at the hearing on the Objection and the Response. Having considered the Objection and the Response, the Court finds that the Objection is well-taken and should be sustained.

The Court further finds as follows:

1. This Court has jurisdiction over this Objection and Response pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding under 28 U.S.C. § 157(b)(2)(A) & (B).

2. The bases for the relief sought by the Debtor in the Objection is pursuant to 11 U.S.C. § 101 et seq. (the “*Bankruptcy Code*”), and specifically 11 U.S.C. §§ 102, 105, and 502, Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “*Bankruptcy Rules*”), and Miss. Bankr. L.R. 3007-1.

IT IS, THEREFORE, ORDERED that the Objection is sustained.

IT IS FURTHER ORDERED that the Claim shall be disallowed and expunged.

IT IS FURTHER ORDERED that the Court shall retain jurisdiction with respect to any matters, claims, rights or disputes arising from or related to the implementation of this Order.

###END OF ORDER###

ORDER PREPARED AND SUBMITTED BY:

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