

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
)	
)	(Joint Administration Requested)
Debtors)	
_____)	

**MOTION OF THE DEBTORS FOR INTERIM AND FINAL ORDERS
(A) PROHIBITING UTILITIES FROM ALTERING, REFUSING OR DISCONTINUING
SERVICES TO, OR DISCRIMINATING AGAINST, THE DEBTORS ON ACCOUNT OF
PRE-PETITION AMOUNTS DUE; (B) DETERMINING
THAT THE UTILITIES ARE ADEQUATELY ASSURED OF FUTURE PAYMENT;
(C) ESTABLISHING PROCEDURES FOR DETERMINING REQUESTS FOR
ADDITIONAL ASSURANCE; AND (D) PERMITTING UTILITY
COMPANIES TO OPT OUT OF THE PROCEDURES ESTABLISHED HEREIN**

Mississippi Phosphates Corporation, *et al.*, the Debtors and debtors-in-possession (collectively, the “**Debtors**”) in these jointly administered chapter 11 cases, by and through their undersigned attorneys, file this *Motion of the Debtors for Interim and Final Orders: (A) Prohibiting Utilities from Altering, Refusing or Discontinuing Services to, or Discriminating Against, the Debtors on Account of Pre-Petition Amounts Due; (B) Determining that the Utilities are Adequately Assured of Future Payment; (C) Establishing Procedures for Determining Requests for Additional Assurance; and (D) Permitting Utility Companies to Opt Out of the Procedures Established Herein* (the “**Motion**”). In support hereof, the Debtors show as follows:

¹ The following affiliated Debtors have requested joint administration herein: Mississippi Phosphates Corporation (“**MPC**”), Ammonia Tank Subsidiary, Inc. (“**ATS**”) and Sulfuric Acid Tanks Subsidiary, Inc. (“**SATS**”).

JURISDICTION AND VENUE

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).

2. The statutory predicates for the relief requested herein are Sections 105, 363, and 366, of the Bankruptcy Code.

BACKGROUND

3. On October 27, 2014 (the “*Petition Date*”), the Debtors filed their voluntary petitions for relief and thereby commenced these bankruptcy cases under chapter 11, title 11 of the United States Code (the “*Bankruptcy Code*”), in the United States Bankruptcy Court for the Southern District of Mississippi, Southern Division (the “*Court*”). Pursuant to Sections 1107(a) and 1108 of the Bankruptcy Code, the Debtors are operating their business and managing the properties as debtors-in-possession. No trustees or examiners have been appointed, and no official committees of creditors or equity interest holders have yet been established.

4. MPC is a Delaware corporation with its principal place of business located at 601 Industrial Road, Pascagoula, Mississippi. MPC is a major United States producer and marketer of one of the most common types of phosphate fertilizer, diammonium phosphate (“*DAP*”). MPC’s production facilities are located on a deep-water channel in Pascagoula, Mississippi. As of the Petition Date, MPC employed 224 employees and 26 “nested” third-party contract employees. MPC’s production facilities currently yield approximately 600,000 to 650,000 tons of DAP annually.

5. ATS is a Delaware corporation with its principal place of business located at 601 Industrial Road, Pascagoula, Mississippi. ATS is a wholly owned subsidiary of MPC formed in

May 2010. ATS' facilities include an ammonia tank, which stores ammonia used in MPC's production of DAP.

6. SATS is a Delaware corporation with its principal place of business located at 601 Industrial Road, Pascagoula, Mississippi. SATS is a wholly owned subsidiary of MPC formed in May 2010. SATS' facilities include a sulfuric acid storage tank, which stores sulfuric acid used in MPC's production of DAP.

7. Additional information about the Debtors' businesses and the events leading up to the Petition Date can be found in that certain *Declaration of David N. Phelps in Support of the Debtor's Chapter 11 Petitions and First Day Motions* (the "**Phelps Declaration**") [Dkt. # ___], which is incorporated herein by reference.

RELIEF REQUESTED

8. In connection with the operation of their businesses, the Debtors obtain electricity, natural gas, heat, sewer, water, television services, internet services, telephone services and/or similar services through accounts with various utility companies (the "**Utility Companies**"). The Utility Companies are identified by location on Exhibit "A" attached hereto and incorporated herein by reference.

9. While the Debtors have exercised their best efforts to list all of the Utility Companies and account numbers in Exhibit "A," it is possible that certain Utility Companies and/or account numbers may have been omitted from this list. The Debtors reserve the right to amend Exhibit "A" to add any Utility Companies and/or account numbers that were omitted therefrom and to request that the relief requested herein apply equally to all such entities and accounts. Furthermore, the relief requested herein shall apply to all of the Debtors' accounts with every Utility Company listed in Exhibit "A" regardless of whether or not such accounts are listed in Exhibit "A." In addition, the Debtors reserve the right to argue that any of the entities

now or hereafter listed in Exhibit "A" are not "utilities" within the meaning of Section 366(a) of the Bankruptcy Code.

10. Uninterrupted utility services are essential to ongoing operations and, consequently, to the Debtors' ability to maximize the value of the bankruptcy estates. The Debtors' operations simply cannot function without utility services. If the Utility Companies refuse or discontinue services for even a brief period, operations would be severely disrupted. The impact on business operations and revenue would be extremely harmful and would jeopardize the Debtors' ability to maximize the value of the bankruptcy estates. Accordingly, it is critical that utility services continue uninterrupted.

11. Pursuant to Section 366 of the Bankruptcy Code, the Utility Companies may alter, refuse or discontinue service to a debtor if the utility does not receive from the debtor or the trustee adequate "assurance of payment" within thirty (30) days of the commencement of a chapter 11 case. Section 366(c)(1)(A) of the Bankruptcy Code defines the phrase "assurance of payment" to mean, among other things, a cash deposit or a bond.

12. Accordingly, the Debtors propose to pay each Utility Company in the normal billing cycle the amount owed for any pre-petition utility services and allow each Participating Utility Company to retain any pre-petition deposits and/or bonds it may hold ("*Adequate Assurance Deposit*") to secure payment of all postpetition services, rather than providing any additional deposit to any Participating Utility Company for postpetition services. Further, the Debtors agree to maintain the current billing and payment cycle in effect with a Utility Company as of the Petition Date so that if the Debtors and a Utility Company had in place a pre-petition arrangement by which the Utility Company would bill and be paid more frequently than

monthly, the pre-petition billing and payment arrangement would continue in effect after the Petition Date.

13. A Utility Company's acceptance of the payment for any pre-petition utility services shall be deemed an acknowledgement and admission from the Utility Company that the Adequate Assurance Deposit is the form of adequate assurance that is satisfactory to it, within the meaning of Section 366 of the Bankruptcy Code. Likewise, any Utility Company that does not request an Adequate Assurance Deposit on or before the date that is fifteen (15) days after the Petition Date (the "***Request Deadline***") and does not file a Procedure Objection (as defined below) to opt out of the Adequate Assurance Procedures (as defined below), shall be deemed to have adequate assurance that is satisfactory to it, within the meaning of Section 366 of the Bankruptcy Code.

14. The payment of all pre-petition utility charges in the normal and ordinary course and according to the billing cycle in effect as of the Petition Date, and the availability of the Adequate Assurance Deposit, in conjunction with the Debtors' demonstrated ability to pay for future utility services in the ordinary course of business (collectively, the "***Proposed Adequate Assurance***"), constitutes sufficient adequate assurance of future payment to the Utility Companies to satisfy the requirements of Section 366 of the Bankruptcy Code. Nonetheless, if any Utility Company believes additional assurance is required, it may request such assurance pursuant to the procedures described below.

THE ADEQUATE ASSURANCE PROCEDURES

15. To address the right of any Utility Company under Section 366(c)(2) of the Bankruptcy Code to seek adequate assurance satisfactory to it, the Debtors propose that the following procedures (the "***Adequate Assurance Procedures***") be adopted:

A. Any Utility Company desiring assurance of future payment for Utility Service beyond the Proposed Adequate Assurance must serve a request (an ***“Additional Assurance Request”***) so that it is received by the Debtors by the Request Deadline at the following addresses: (i) Mississippi Phosphates Corporation, 601 Industrial Road, Pascagoula, Mississippi 39568, Attention: David N. Phelps (d.phelps@missphosphates.com), and (ii) Butler Snow LLP, Attention: Stephen W. Rosenblatt, Esq. (steve.rosenblatt@butlersnow.com) and Christopher R. Maddux, Esq. (chris.maddux@butlersnow.com).

B. Any Additional Assurance Requests must (i) be made in writing; (ii) set forth the locations for which Utility Services are provided and the relevant account number(s) of the Debtors; (iii) describe any deposits, pre-payments, or other security currently held by the requesting Utility Company; and (iv) explain why the requesting Utility Company believes the Proposed Adequate Assurance is not sufficient adequate assurance of future payment.

C. Upon the Debtors’ receipt of an Additional Assurance Request at the addresses set forth above, the Debtors shall have the greater of (i) fourteen (14) days from the receipt of Additional Assurance Request or (ii) thirty (30) days from the Petition Date (collectively, the ***“Resolution Period”***) to negotiate with the requesting Utility Company to resolve its Additional Assurance Request. The Resolution Period may be extended by agreement of the Debtors and the applicable Utility Company.

D. The Debtors, in their discretion, may resolve any Additional Assurance Requests by mutual agreement with the requesting Utility Company and without further order of the Court, and may, in connection with any such resolution, in their discretion, provide the requesting Utility Company with additional adequate assurance of future payment in a form satisfactory to the Utility Company, including, but not limited to, cash deposits, pre-payments and/or other forms of security, if the Debtors believe such additional assurance is reasonable.

E. If the Debtors determine that an Additional Assurance Request is not reasonable, and is not able to resolve such Request during the Resolution Period, the Debtors, during or immediately after the Resolution Period, will request a hearing before this Court to determine the adequacy of assurances of payment made to the requesting Utility Company (the ***“Determination Hearing”***), pursuant to Section 366(c)(3)(A) of the Bankruptcy Code.²

F. Pending the resolution of the Additional Assurance Request at a Determination Hearing, the Utility Company making such request shall be restrained from discontinuing, altering or refusing service to the Debtors on

² Section 366(c)(3)(A) of the Bankruptcy Code provides that on request of a party in interest and after notice and a hearing, the Court may order modification of the amount of an assurance of payment . . . ” 11 U.S.C. §366(c)(3)(A).

account of unpaid charges for pre-petition services or on account of any objections to the Proposed Adequate Assurance.

G. Other than through the Opt-Out Procedures (as such term is defined below), any Utility Company that does not comply with the Adequate Assurance Procedures is deemed to find the Proposed Adequate Assurance satisfactory to it and is forbidden from discontinuing, altering or refusing service on account of any unpaid pre-petition charges, or requiring additional assurance of payment (other than the Proposed Adequate Assurance). The Interim Order shall be deemed the Final Order with respect to all Utility Companies that do not timely file and serve a Procedures Objection (as defined below).

THE OPT-OUT PROCEDURES

16. As noted above, Section 366(c) of the Bankruptcy Code requires the Debtors to provide Utility Companies within thirty (30) days of the Petition Date with “adequate assurance of payment for utility service that is satisfactory to the utility.” 11 U.S.C. § 366(c)(2). Thereafter, any such adequate assurance provided by the Debtors may be modified by the Court after notice and a hearing under Section 366(c)(3)(A) of the Bankruptcy Code. Under the proposed Adequate Assurance Procedures, however, the Debtors may seek a determination of appropriate adequate assurance at a Determination Hearing held after the first thirty (30) days of these cases, without providing interim assurances (other than those set forth below) deemed “satisfactory” to the Utility Company. Although the proposed Adequate Assurance Procedures are reasonable, certain utility companies might assert that the procedures as implemented are not strictly in compliance with Section 366 of the Bankruptcy Code if an Adequate Assurance dispute is not resolved within the thirty (30) days following the Petition Date. If, as a result, any Utility Companies wish to opt out of the Adequate Assurance Procedures, then the Court will schedule a hearing and issue a ruling on the amount of adequate assurance to be provided such Utility Companies within thirty (30) days of the Petition Date.

17. In particular, to avoid any argument that the Debtors have not fully complied with Section 366 of the Bankruptcy Code, the Debtors propose the following procedures (the “*Opt-Out Procedures*”):

A. Any Utility Company wishing to opt-out of the Adequate Assurance Procedures must file an objection (the “*Procedures Objection*”) with the Court and serve such Procedures Objection so that it is actually received by the Debtors within fifteen (15) days of entry of the Interim Order at the following addresses: (i) Mississippi Phosphates Corporation, 601 Industrial Road, Pascagoula, Mississippi 39568, Attention: David N. Phelps (d.phelps@missphosphates.com), and (ii) Butler Snow LLP, Attention: Stephen W. Rosenblatt, Esq. (steve.rosenblatt@butlersnow.com) and Christopher R. Maddux, Esq. (chris.maddux@butlersnow.com).

B. Each Procedures Objection must (i) be made in writing; (ii) set forth the location(s) for which Utility Services are provided and the relevant account number(s) of the Debtors; (iii) describe any deposits, pre-payments, or other security currently held by the objecting Utility Company; (iv) explain why the objecting Utility Company believes the Proposed Adequate Assurance is not sufficient adequate assurance of future payment; and (v) identify, and explain the basis of, the Utility Company’s Proposed Adequate Assurance requirement under Section 366(c)(2) of the Bankruptcy Code.

C. The Debtors, in their discretion, may resolve any Procedures Objection by mutual agreement with the objecting Utility Company and without further Order of the Court, and may, in connection with any such resolution and in their discretion, provide a Utility Company with additional adequate assurance of future payments, including, but not limited to, cash deposits, pre-payments, or other forms of security if the Debtors believe such additional assurance is reasonable.

D. If the Debtors determine that the Procedures Objection is not reasonable and is not able to reach prompt, alternative resolution with the objecting Utility Company, the Procedures Objection will be heard at the Final Hearing.

E. Any Utility Company that does not timely file a Procedures Objection is deemed to consent to, and shall be bound by, the Adequate Assurance Procedures.

FINAL HEARING DATE

18. To resolve any Procedures Objections within thirty (30) days of the Petition Date, the Debtors request that the Court schedule the Final Hearing on any unresolved Procedures Objections approximately twenty-five (25) days after the Petition Date.

AUTHORITY FOR THE REQUESTED RELIEF

19. The policy underlying Section 366 of the Bankruptcy Code is to protect Debtors from utility service cut-offs upon the filing of a bankruptcy case, while at the same time providing utility companies with adequate “assurance of payment” for postpetition utility service. *See* H.R. REP. NO. 95-595, at 350 (1978), reprinted in 1978 U.S.C.A.N. 5963, 6306. Section 366(c)(1) of the Bankruptcy Code defines “assurance of payment” to mean several enumerated forms of security (*e.g.*, cash deposits, letters of credit, pre-payment for utility service) while excluding from the definition certain other forms of security (*e.g.*, administrative expense priority for utilities claim). In addition, Section 366(c)(3)(B) of the Bankruptcy Code provides that a Court may not consider certain facts (*e.g.*, the Debtors’ pre-petition history of making timely payments to a utility) in making a determination of adequate assurance payment.

20. While Section 366(c) of the Bankruptcy Code clarifies what does and does not constitute “assurance of payment” and what can be considered in determining whether such assurance is adequate, Congress, in enacting that section, did not divest the Court of its power to determine what amount, if any, is necessary to provide adequate assurance of payment to a Utility Company. Moreover, Section 366(c) of the Bankruptcy Code not only fails to establish a minimum amount of adequate “assurance of payment” but explicitly empowers the Court to determine the appropriate level of adequate assurance required in each case. *See* 11 U.S.C. § 366(c)(3)(A) (“on request of a party in interest and after noticing a hearing, the Court may order modification of the amount of an assurance of payment . . .”).

21. The Debtors submit that there is nothing within Section 366 of the Bankruptcy Code that prevents the Court from ruling that, on the facts of the bankruptcy cases before it, the amount required to adequately assure future payment to a Utility Company is nominal, or even zero (0). Prior to the enactment of Section 366(c) of the Bankruptcy Code, Courts enjoyed the same discretion to make such rulings pursuant to Section 366(b) of the Bankruptcy Code and frequently did so. Further, Congress has not changed the requirement that the assurance of payment only be “adequate.”

22. The Debtors submit that, given the foregoing, entry of the Interim Order is consistent with, and fully satisfies, the requirements of Section 366 of the Bankruptcy Code. Far from offering the Utility Company’s nominal (or even no) additional assurance of payment, the Debtors propose to provide the Utility Companies with (a) the authority to retain any pre-petition deposits to secure payment of postpetition obligations, and (b) procedures pursuant to which the Utility Companies can seek greater or different security.

NOTICE

23. Notice of this Motion has been provided via facsimile, overnight delivery service, electronic transmission or same-day messenger service to (i) the Office of the United States Trustee; (ii) the Debtors’ twenty (20) largest unsecured creditors listed in the Debtors’ consolidated list of creditors; (iii) the Utility Companies; and (iv) all other persons requesting notices through the Court’s CM/ECF System.

WHEREFORE, the Debtors respectfully request that the Court enter an Order granting the following relief:

- A. Grant the Motion in its entirety;
- B. Enter the Interim Order granting the relief requested herein, which shall become a Final Order as to any Utility Company that does not timely file a Procedures Objection; and
- C. Grant such other and more general relief as the Court deems just.

THIS, the 27th day of October 2014.

Respectfully submitted,

MISSISSIPPI PHOSPHATES CORPORATION, *ET AL.*

By: /s/ Stephen W. Rosenblatt
Stephen W. Rosenblatt (Miss. Bar No. 5676)
Christopher R. Maddux (Miss. Bar No. 100501)
Paul S. Murphy (Miss. Bar No. 101396)
J. Mitchell Carrington (Miss. Bar No. 104228)
Thomas M. Hewitt (Miss. Bar No. 104589)
BUTLER SNOW LLP
1020 Highland Colony Parkway, Suite 1400
Ridgeland, MS 39157
Telephone: (601) 985-4504
Fax: (601) 985-4500
Steve.Rosenblatt@butlersnow.com
Chris.Maddux@butlersnow.com
Paul.Murphy@butlersnow.com
Mitch.Carrington@butlersnow.com
Thomas.Hewitt@butlersnow.com

ATTORNEYS FOR THE DEBTORS

CERTIFICATE OF SERVICE

I certify that the foregoing pleading was filed electronically through the Court's ECF system and served electronically on all parties enlisted to receive service electronically and was separately served by e-mail on the following:

David N. Usry
Assistant United States Attorney
501 East Court Street
Suite 4-430
Jackson, MS 39201
David.Usry@usdoj.gov

Office of the United States Trustee
501 East Court Street
Suite 6-430
Jackson, MS 39201
USTPRegion05.AB.ECF@usdoj.gov

Christopher J. Steiskal, Sr.
Office of the United States Trustee
501 East Court Street
Suite 6-430
Jackson, MS 39201
Christopher.J.Steiskal@usdoj.gov

The 20 Largest Unsecured Creditors identified on the attached Exhibit "B" hereto.

SO CERTIFIED, this the 27th day of October, 2014.

/s/ Stephen W. Rosenblatt
STEPHEN W. ROSENBLATT

Exhibit "A"

Utility Companies

**Mississippi Phosphates Corp
Utilities Vendors**

<u>Vendor</u>	<u>AKA</u>	<u>Remit To:</u>				<u>Account Number</u>	
AT&T Atlanta		P.O. Box 105262	Atlanta	GA	30348-5262	228 762 5349 350 0595	Telecom
AT&T Business		P.O. Box 5019	Carol Stream	IL	60197-5019	831-000-1883 237	Telecom
AT&T Annex		P.O. Box 105503	Atlanta	GA	30348-5503	228 M56-5316 756	Telecom
C*Spire		P.O. Box 519	Meadville	MS	39653-0519	0031249543	Telecom
Cable One		P.O. Box 9001092	Louisville	KY	40290-1092	23421-134405-01-0	Cable
DirectTV		P.O. Box 60036	Los Angeles	CA	90060-0036	010633003	Satellite
BP Energy Company	BP Oil Company	P.O. Box 395	Belle Chase	LA	70037	Contract No. 1705389	Natural Gas
Pascagoula Utilities		P.O. Drawer 908	Pascagoula	MS	39568-0908	0502623001	Water/Sewer
Jackson County Port Authority	Port of Pascagoula	P.O. Box 70	Pascagoula	MS	39568-0070	Mississippi Phosphates	Treated Water
WastePro	Delta Sanitation	P.O. Box 669	Ocean Springs	MS	39566	006612	Sanitation
Verizon Wireless		P.O. Box 660108	Dallas	TX	75266-0108	422382590-00001	Telecom
Mississippi Power Company		P.O. Box 4275	Gulfport	MS	39502-4275	SB55834-08007	Electric

Exhibit "B"

Twenty Largest Unsecured Creditors

ButlerSnow 23126822v5

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B4 (Official Form 4) (12/07)

**United States Bankruptcy Court
Southern District of Mississippi**

In re Mississippi Phosphates Corporation

Debtor(s)

Case No.

Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
OCP Office Cherifien Des Ocpangle Route D'el Jadida De La Grand Ceinture Casablanca, Morocco	OCP Office Cherifien Des Ocpangle Route D'el Jadida. De La Grand Ceinture Casablanca, Morocco			4,690,253.50
Transammonia, Inc. 320 Park Ave 10th Floor New York, NY 10022	Transammonia, Inc. 320 Park Ave 10th Floor New York, NY 10022			1,967,000.00
Oxbow Sulphur Inc. 1450 Lake Robbins Dr. Ste 500 The Woodlands, TX 77380	Oxbow Sulphur Inc. 1450 Lake Robbins Dr. Ste 500 The Woodlands, TX 77380			1,741,326.46
Central Maintenance & Weld 2620 Keysville Road Lithia, FL 33547	Central Maintenance & Weld 2620 Keysville Road Lithia, FL 33547			1,541,778.51
Premier Chemicals 4664 James Ave Ste 125 Baton Rouge, LA 70808	Premier Chemicals 4664 James Ave Ste 125 Baton Rouge, LA 70808			1,455,651.75
Shrieve Chemical P. O. Box 671515 Dallas, TX 75267-1667	Shrieve Chemical P. O. Box 671515 Dallas, TX 75267-1667			1,167,705.95
Int'l Welding & Fabricatio 11401 Hwy 63 Moss Point, MS 39562	Int'l Welding & Fabricatio 11401 Hwy 63 Moss Point, MS 39562			1,072,519.16
Hydrovac Industrial Ser. P. O. Box 83006 Chicago, IL 60691-3010	Hydrovac Industrial Ser. P. O. Box 83006 Chicago, IL 60691-3010			975,105.72
Unimin Lime P. O. Box 181 Calera, AL 35040	Unimin Lime P. O. Box 181 Calera, AL 35040			877,322.96
Envir. Acid Solutions 24838 NC Hwy 33 East Aurora, NC 27806	Envir. Acid Solutions 24838 NC Hwy 33 East Aurora, NC 27806			666,920.17
Duponte Sulfur Prod. 586 Hwy 44 La Place, LA 70068	Duponte Sulfur Prod. 586 Hwy 44 La Place, LA 70068			629,045.00

B4 (Official Form 4) (12/07) - Cont.

In re Mississippi Phosphates Corporation

Case No. _____

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
MS Power Company P. O. Box 4275 Gulfport, MS 39502-4275	MS Power Company P. O. Box 4275 Gulfport, MS 39502-4275			508,779.67
Carrier Rental Systems 6282 Hwy 73 Geismar, LA 70734	Carrier Rental Systems 6282 Hwy 73 Geismar, LA 70734			502,440.40
Dresser-Rand Company P. O. Box 7247-6149 Philadelphia, PA 19170-6149	Dresser-Rand Company P. O. Box 7247-6149 Philadelphia, PA 19170-6149			414,730.91
Jackson Cty Port Auth. P. O. Box 70 Pascagoula, MS 39568-0070	Jackson Cty Port Auth. P. O. Box 70 Pascagoula, MS 39568-0070			386,721.27
Plant Maintenance Ser. 37110 Hwy 30 Geismar, LA 70734	Plant Maintenance Ser. 37110 Hwy 30 Geismar, LA 70734			352,135.92
RPW, Inc. P. O. Box 2151 Pascagoula, MS 39569	RPW, Inc. P. O. Box 2151 Pascagoula, MS 39569			284,301.76
VIP International 6638 Pecue Lane Baton Rouge, LA 70817-4400	VIP International 6638 Pecue Lane Baton Rouge, LA 70817-4400			271,406.26
BP Energy Co. 209 Public Square Cleveland, OH 44114-2375	BP Energy Co. 209 Public Square Cleveland, OH 44114-2375			235,878.91
Brook Services LTD P. O. Box 8406 Dallas, TX 75284-0640	Brook Services LTD P. O. Box 8406 Dallas, TX 75284-0640			227,968.71

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the CFO of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date October 27, 2014

Signature /s/ Robert Kerley

Robert Kerley
CFO

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.