

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

In re:)) MISSISSIPPI PHOSPHATES) CORPORATION, <i>et al.</i> ¹)) Debtors) _____)	CASE NO. 14-51667-KMS Chapter 11 Jointly Administered
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NOTICE OF DEBTORS' APPLICATION TO RETAIN AND EMPLOY HORNE LLP
AS CERTIFIED PUBLIC ACCOUNTANT AND TAX CONSULTANTS
NUNC PRO TUNC TO JULY 1, 2016
[Dkt. # 1699]

PLEASE TAKE NOTICE that Mississippi Phosphates Corporation, *et al.*, the Debtors and debtors-in-possession herein (collectively, the “*Debtors*”), in these Bankruptcy Cases, has filed with the United States Bankruptcy Court the *Debtors’ Application to Retain and Employ Horne LLP as Certified Public Accountant and Tax Consultants Nunc Pro Tunc to July 1, 2016* [Dkt. # 1699] (the “*Application*”). This Notice and a copy of the Application, which is attached hereto as Exhibit A, is being sent to all parties listed on the Shortened Service List,² a copy of which is attached hereto as Exhibit B.

NOTICE IS FURTHER GIVEN that any objection or other response to the Application must be in writing and must be (i) filed with the Clerk of Court for the United States Bankruptcy Court, Southern District of Mississippi, 2012 15th Street, Suite 244, Gulfport, MS 39501; and (ii) served upon the Debtors’ attorney, Stephen W. Rosenblatt, Butler Snow LLP, Post Office Box 6010, Ridgeland, MS 39158-6010, on or before Friday, October 7, 2016.

NOTICE IS FURTHER GIVEN that in the event no written objection or other responsive pleading is timely filed, the Court may consider and rule upon the Application *ex parte*.

¹ The chapter 11 cases of the following affiliated 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. These chapter 11 cases are sometimes referred to herein as the “*Bankruptcy Cases*.”

² On January 26, 2015, the Court entered its *Order Approving Motion of the Debtors to Establish Limited Service List* [Dkt. # 425]. The “*Shortened Service List*” is those parties specified in that Order, as the Shortened Service List may be updated and amended from month to month.

Dated: September 16, 2016.

By: /s/ Stephen W. Rosenblatt

Stephen W. Rosenblatt (Miss. Bar No. 5676)
Christopher R. Maddux (Miss. Bar No. 100501)
Thomas M. Hewitt (Miss. Bar No. 104589)
BUTLER SNOW LLP
1020 Highland Colony Parkway, Suite 1400
Ridgeland, MS 39157
Telephone: (601) 948-5711

ATTORNEYS FOR THE DEBTORS

CERTIFICATE OF SERVICE

I certify that the foregoing Application was filed electronically through the Court's ECF system and thereby served on all parties enlisted to receive service electronically and mailed by U. S. Postal Service, postage prepaid, to all parties listed on **Exhibit B**.

SO CERTIFIED, this the 16th day of September 2016.

/s/ Stephen W. Rosenblatt

STEPHEN W. ROSENBLATT

Exhibit A

Debtors' Application to Retain and Employ Horne LLP as Certified Public Accountant and Tax Consultants Nunc Pro Tunc to July 1, 2016

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
_____)	

DEBTORS' APPLICATION TO RETAIN AND EMPLOY HORNE LLP
AS CERTIFIED PUBLIC ACCOUNTANT AND TAX CONSULTANTS
NUNC PRO TUNC TO JULY 1, 2016

Mississippi Phosphates Corporation, *et al.*, the Debtors and debtors-in-possession (collectively, the "**Debtors**") in these Bankruptcy Cases, by and through the undersigned attorneys, file this *Debtors' Application to Retain and Employ Horne LLP as Certified Public Accountant and Tax Consultants Nunc Pro Tunc to July 1, 2016* (the "**Application**"). In the Application, the Debtors seek authority to retain and employ Horne LLP ("**Horne**") pursuant to Section 327 of the Bankruptcy Code and Bankruptcy Rule 2014 for preparation of state and federal tax returns and related matters for 2015. In support of the Application, the Debtors submit the Affidavit of Wendy F. Eversole of Horne (the "**Horne Statement**"), attached hereto as **Exhibit A**, and further present to the Court the following:

¹ The chapter 11 cases of the following affiliated 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**"), and, collectively with MPC and ATS, the "**Debtors**", Case No. 14-51671. These chapter 11 cases are sometimes referred to herein as the "**Bankruptcy Cases**."

BACKGROUND

1. On October 27, 2014 (the "*Petition Date*"), each of the Debtors filed a voluntary petition in this Court for reorganization relief under Chapter 11 of the United States Bankruptcy Code.

2. The Debtors continue to remain in possession of their property as debtors-in-possession pursuant to 11 U.S.C. §§ 1107 and 1108. No trustee or examiner has been appointed in any of these Bankruptcy Cases.

3. The Debtors retained Deloitte Transactions and Business Analytics LLP to provide the Debtors with a Chief Restructuring Officer, and designated Jonathan J. Nash as the Chief Restructuring Officer for the Debtors [Dkt. # 367].

4. An Official Committee of Unsecured Creditors was appointed by the United States Trustee in the MPC Bankruptcy Case on November 12, 2014 [Dkt. # 161] and has been active in the Bankruptcy Cases since that time. The Committee retained Burr & Forman LLP as its counsel [Dkt. # 473] and Capstone Advisory Group LLC as its Financial Advisor [Dkt. # 528] in these Bankruptcy Cases.

5. On August 15, 2016, the Court entered its *Order Authorizing the Debtors, Pursuant to 11 U.S.C. §§ 105(a) and 363(b), to (I) Retain Meadowlark Advisors, LLC to Provide the Debtors with a Chief Restructuring Officer, and (II) Designate Jonathan J. Nash as Chief Restructuring Officer for the Debtors, Nunc Pro Tunc to May 29, 2016* [Dkt. # 1617].

JURISDICTION AND VENUE

6. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A), (N) and (O).

7. Venue of this proceeding and this Application is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory predicates for the relief sought herein are Section 327(a) and 330 of the Bankruptcy Code, and this matter is governed procedurally by Bankruptcy Rule 2014.

RELIEF SOUGHT

8. By this Application, the Debtors seek the entry of an order to employ Horne in connection with the preparation of state and federal tax returns and related matters for the year and periods ending December 31, 2015 for a fixed fee charged to the Debtors of \$12,000.00, of which Phosphate Holdings, Inc. (“*PHI*”), the parent of Mississippi Phosphates Corporation, will be responsible for \$1,000.00.

9. The Debtors seek to employ Horne because of Horne’s familiarity with the Debtors’ books and records. As set forth in the Horne Statement, Horne has previously provided federal and state income tax preparation services for and on behalf of the Debtors and for PHI. Prior to the Petition Date, those services were billed to and paid by PHI pursuant to a Management Services Agreement between the MPC and PHI, dated September 15, 2013, under PHI was obligated to provide MPC with the “PHI Services” which included, among other things, “accounting and tax compliance and planning services.” Because the Management Services Agreement was not assumed by the Debtors, the Debtors must pay for their portion of the costs associated with the preparation of the 2015 state and federal tax returns.

10. Horne’s requested compensation for professional services rendered to the Debtors and PHI for the preparation of state and federal tax returns and related matters for the year and periods ending December 31, 2015 is based upon the estimated hours expended by each assigned staff member of Horne at each staff member’s hourly billing rate, and is estimated to be a total of \$12,000.00, and Horne estimates that the Debtors’ portion is approximately \$1,000.

11. Horne has agreed to charge the Debtors a fixed rate of \$12,000.00 for the required work for the preparation and filing of state and federal tax returns and related matters for the year and periods ending December 31, 2015, and the Debtors have agreed to compensate Horne for these professional services in the pre-paid, fixed-rate amount of \$12,000.00. PHI has agreed to pay \$1,000 to Horne for PHI's portion of the total pre-paid, fixed-rate amount. Excluded from the scope of work covered by this engagement is any work for PHI in connection with Horne's work with respect to documentation to permit PHI to assert a worthless stock deduction.

12. The Debtors' 2015 taxes are due to be filed on September 15, 2016 (the "*Tax Filing Date*"), however, the state and federal tax returns will not be timely filed by the September 15, 2016 Tax Filing Date.

13. As required by Bankruptcy Rules 2014(a) and 2016 and Local Bankruptcy Rule 2014-1, this Application and the Horne Statement set forth: (a) the specific facts showing the necessity for Horne's employment; (b) the reasons for the Debtors' selection of Horne as accountants and tax consultants in connection with these Bankruptcy Cases; (c) the professional services to be provided by Horne; (d) the arrangement between the Debtors and Horne with respect to Horne's compensation (as well as the reasonableness thereof); and (e) to the best of the Debtors' knowledge, the extent of Horne's connections, if any, to certain parties in interest in this matter.

14. Pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure, to the best of the Debtors' knowledge, as verified by the Horne Statement, Horne has confirmed that, to the best of its knowledge and belief, and except as described therein:

(a) it does not have any connection with the Debtors, their creditors, the United States Trustee, any person employed by the United States Trustee, or any other

party with an actual or potential adverse interest in the Bankruptcy Cases or their respective attorneys or accountants;

(b) it does not represent any interest adverse to the Debtors or the Debtors' estates in the matters upon which it is engaged;

(c) it does not perform services for any such person in connection with the Bankruptcy Cases, nor does it have a relationship with any such person or its attorneys or accountants that would be adverse to the Debtors or the Debtors' estates; and

(d) no principal of or professional employed by the Firm holds or represents any interest adverse to the Debtors or the Debtors' estates with respect to the matters on which Horne is to be employed.

15. Based upon the Horne Statement, the Debtors submit that Horne is a "disinterested person," as that term is defined in Section 101(14) of the Bankruptcy Code.

16. Under Section 327(a) of the Bankruptcy Code, a debtor-in-possession is authorized to employ professionals:

that do not hold or represent an interest adverse to the estate, and that are disinterested persons,² to represent or assist the [debtor-in-possession] in carrying out [its] duties under this title.

11 U.S.C. § 327(a).

17. Section 327(c) provides that "a person is not disqualified for employment under this section solely because of such person's employment by or representation of a creditor,

² Section 101(14) of the Bankruptcy Code defines the term "disinterested person" as:

a person that —
(A) is not a creditor, an equity security holder, or an insider;
(B) is not and was not, within 2 years before the date of the filing of the petition, a director, officer, or employee of the debtor; and
(C) does not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the debtor, or for any other reason.

unless there is objection by another creditor, unless there is objection by another creditor or the United States Trustee, in which case the court shall disapprove such employment if there is an actual conflict of interest.

18. Further, Section 1107(b) of the Bankruptcy Code modifies Section 327(a) of the Bankruptcy Code by providing that, in Chapter 11 cases, “a person is not disqualified for employment under section 327 of [the Bankruptcy Code] by a debtor-in-possession solely because of such person’s employment by or representation of the debtor before the commencement of the case.”

19. Under Section 328(a) of the Bankruptcy Code, a debtor-in-possession may employ professional persons under Section 327(a) of the Bankruptcy Code “on any reasonable terms and conditions of employment, including on a retainer, on an hourly basis, on a fixed or percentage fee basis, or on a contingent fee basis.”

20. The Debtors propose that Horne be retained as its tax and financial consultants in connection with the Bankruptcy Cases on the terms set forth herein.

21. Because Horne’s engagement is a fixed fee engagement that requires prepayment of the fees, this Application is deemed to be Horne’s application to the Court for the final allowance of compensation for professional services rendered and reimbursement of expenses incurred in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, and the Local Bankruptcy Rules.

22. The Debtor respectfully request that they be authorized to employ Horne as its accountants in order to have its portion of the consolidated state and federal tax returns prepared and filed, with such retention effective *nunc pro tunc* to July 1, 2016.

WHEREFORE, PREMISES CONSIDERED, the Debtors respectfully request that the Court enter an Order, (i) granting and approving the Horne Agreement and this Application; (ii) authorizing the Debtors to retain Horne effective as of July 1, 2016, to perform the services set forth herein; (iii) approving and allowing the payment of the fixed fee of \$12,000.00 (\$11,000.00 of which will be paid by the Debtors) for services rendered in connection with the preparation and filing of state and federal tax returns for the year and periods ending December 31, 2015, and (iv) granting such other and further relief as is just and proper.

Dated: September 16, 2016.

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
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 CM/ECF system and served electronically on all parties enlisted to receive service electronically.

Dated: September 16, 2016.

/s/ Stephen W. Rosenblatt
STEPHEN W. ROSENBLATT

EXHIBIT A

Horne Statement

32609682

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
)	

AFFIDAVIT OF WENDY F. EVERSOLE IN CONNECTION WITH
DEBTORS' APPLICATION TO RETAIN AND EMPLOY HORNE LLP
AS CERTIFIED PUBLIC ACCOUNTANT AND TAX CONSULTANTS
NUNC PRO TUNC TO JULY 1, 2016

Before me, the undersigned authority, personally appeared Wendy F. Eversole, who being by me duly sworn, deposed as follows:

1. My name is Wendy F. Eversole. I am an individual more than 21 years of age, of sound mind, and competent to give this affidavit.

2. I am Chief Operating Officer of the accounting firm of Horne, LLP (the "*Firm*" or "*Horne*"). Mississippi Phosphates Corporation, *et al.*, the Debtors and debtors-in-possession in these Bankruptcy Cases (collectively, the "*Debtors*") seek to retain Horne to prepare the Debtors' 2015 federal and state income tax returns, as more particularly set forth in the *Debtors' Application to Retain and Employ Horne LLP as Certified Public Accountant and Tax Consultants Nunc Pro Tunc to July 1, 2016* (the "*Application*"),² which retention is to be *nunc pro tunc* to July 1, 2016.

¹ The chapter 11 cases of the following affiliated 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. These chapter 11 cases are sometimes referred to herein as the "*Bankruptcy Cases*."

² All otherwise undefined terms have the meanings ascribed in the Application.

3. The nature and scope of the services to be provided to the Debtors by the Firm are to perform accounting and tax consulting services related to the preparation of Debtors' 2015 tax returns and related matters. It is necessary for the Debtors' business affairs to retain Horne to prepare the Debtors' portion of the 2015 state and federal tax return.

4. Pursuant to the *Order Granting Application of the Debtors for Authority to Retain and Employ Horne LLP as Accountants and Auditors to the Debtors Pursuant to Sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rules 2014 and 2016, and Local Bankruptcy Rules 2014-1 and 2016-1, Nunc Pro Tunc to March 23, 2015* [Dkt. # 851], Horne was previously approved by the Bankruptcy Court for accounting services to be provided in connection with the audit of the Debtors' 401(k) financial statements for the year and periods ending December 31, 2014 and March 31, 2015. That project was completed, and that work has been concluded.

5. Horne has previously provided federal and state income tax preparation services for and on behalf of the Debtors and for Phosphate Holdings, Inc. ("*PHI*"), the parent of Mississippi Phosphates Corporation. Prior to the Petition Date, those services were billed to and paid by PHI pursuant to a Management Services Agreement between the MPC and its parent, PHI, dated September 15, 2013, PHI was obligated to provide MPC with the "PHI Services" which included, among other things, "accounting and tax compliance and planning services." That Management Services Agreement was not assumed by the Debtors. At this time, Horne is not a creditor of either the Debtors or PHI.

6. Horne has agreed to charge the Debtors a fixed rate of \$12,000.00 for the required work for the Debtors' portion of the preparation and filing of state and federal tax returns and related matters for the year and periods ending December 31, 2015, and the Debtors have agreed to compensate Horne for these professional services in the pre-paid, fixed-rate amount of

\$11,000.00, and PHI has agreed to pay \$1,000.00 for the estimated cost of preparing the PHI portion of the 2015 state and federal tax returns. Excluded from the scope of work covered by this engagement is any work to be performed for PHI in connection with its work with respect to documentation to permit PHI to assert a worthless stock deduction.

7. The Debtors' 2015 taxes are due to be filed on September 15, 2016, but the state and federal tax returns will not be timely filed by the September 15, 2016 tax filing date, and the Debtors have been so advised.

8. Pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure, the Firm hereby confirms that, to the best of its knowledge and belief, and except as described herein, it does not have any connection with the Debtors, their creditors, the United States Trustee, any person employed by the United States Trustee, or any other party with an actual or potential adverse interest in the Bankruptcy Cases or their respective attorneys or accountants.

9. The Firm hereby confirms that it does not represent any interest adverse to the Debtors or the Debtors' estates in the matters upon which it is engaged.

10. The Firm may have performed services for persons that are creditors or parties in interest in the Debtors' chapter 11 case in the past and may perform services in the future for such parties in matters unrelated to these Bankruptcy Cases. As part of its customary practice, the Firm is retained in cases, proceedings, and transactions involving many different parties, some of whom may represent the Debtors, claimants, and parties in interest in these Bankruptcy Cases. The Firm does not perform services for any such person in connection with the Bankruptcy Cases, nor does it have a relationship with any such person or its attorneys or accountants that would be adverse to the Debtors or the Debtors' estates.

11. Neither I nor any principal of or professional employed by the Firm has agreed to

share or will share any portion of the compensation to be received from the Debtors with any other person other than the principals and regular employees of the Firm.

12. Neither I nor any principal of or professional employed by the Firm, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors or the Debtors' estates with respect to the matters on which the Firm is to be employed.

13. If, during the period of its employment, the Firm discovers any facts bearing on the matters described herein, the Firm will supplement the information contained in this Affidavit.

14. The Firm's requested compensation for professional services rendered to the Debtors is based upon the estimated hours to be expended by each assigned staff member at each staff member's hourly billing rate, and is estimated to be \$11,000.00 and \$1,000.00 for the PHI portion. Horne has agreed to charge the Debtors a fixed rate of \$11,000.00 and PHI a fixed rate of \$1,000.00 for the required work, and the Debtors have agreed to compensate Horne for professional services rendered on behalf of the Debtors in the pre-paid, fixed-rate amount of \$11,000.00.

15. The sole source of compensation to be paid to the Firm for the work for the Debtors in these Bankruptcy Cases is to be property of the Debtors.

[The remainder of this page is left blank intentionally.]

16. In accordance with 28 U.S.C. § 1746, I declare under penalty of perjury the foregoing is true and correct.

Wendy F. Eversole
WENDY F. EVERSOLE
ITS CHIEF OPERATING OFFICER

SWORN TO BEFORE ME, this the 16th day of September 2016.

Nancy B. Cunningham
Notary Public

My Commission Expires:

March 31, 2020

32610887

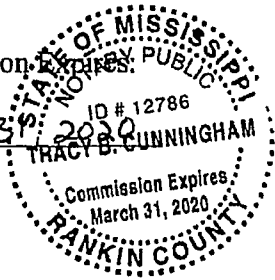


Exhibit B
Shortened Service List

26282575v1

SHORTENED SERVICE LIST

ALSTON & BIRD LLP
WILLIAM S. SUGDEN
RE: INTEROCEANIC CORPORATION
ONE ATLANTIC CENTER
1201 W PEACHTREE STREET
ATLANTA, GA 30309-3424

ALSTON & BIRD LLP
SUZANNE N. BOYD
RE: INTEROCEANIC CORPORATION
ONE ATLANTIC CENTER
1201 W PEACHTREE STREET
ATLANTA, GA 30309

ALSTON & BIRD LLP
ALESSANDRA BACKUS
RE: INTEROCEANIC CORPORATION
ONE ATLANTIC CENTER
1201 W PEACHTREE STREET
ATLANTA, GA 30309

ANDREW C. BURRELL, P.A.
SHANE WHITFIELD, ESQ.
RE: JERRY SHUMOCK
750 EAST PASS ROAD
GULFPORT, MS 39507

BAKER DONELSON BEARMAN ET AL
ALAN LEE SMITH ESQ
RE: C.E. MCCRAW
4268 I-55 NORTH
MEADOWBROOK OFFICE PARK
JACKSON, MS 39211
(ECF PARTY)

BAKER DONELSON BEARMAN ET AL
STERLING KIDD ESQ
RE: CATERPILLAR FINANCIAL SERVICES
CORP
PO BOX 14167
JACKSON, MS 39236
(ECF PARTY)

BALCH & BINGHAM LLP
MATTHEW W. MCDADE
RE: MISSISSIPPI POWER COMPANY
1310 TWENTY-FIFTH AVE
POST OFFICE BOX 130
GULFPORT, MS 39502
(ECF PARTY)

BALCH & BINGHAM LLP
PAUL J. DELCAMBRE, JR
RE: MISSISSIPPI POWER COMPANY
1310 TWENTY-FIFTH AVE
POST OFFICE BOX 130
GULFPORT, MS 39502
(ECF PARTY)

BALCH & BINGHAM LLP
WILLIAM L SMITH
RE: ROBERT E JONES
188 EAST CAPITOL STREET, SUITE 1400
JACKSON, MS 39201
(ECF PARTY)

BALLARD SPAHR LLP
LESLIE C HEILMAN
RE: DUPONT
919 N MARKET STREET, 11TH FLOOR
WILMINGTON, DE 19801
(ECF PARTY)

BALLARD SPAHR LLP
TOBEY M DALUZ, LESLIE C. HEILMAN
RE: THE CHEMOURS COMPANY, LLC
919 N MARKET STREET, 11TH FLOOR
WILMINGTON, DE 19801

BENNETT LOTTERHOS SULSER & WILSON
ANDREW R WILSON
RE: BCBSM/S
PO BOX 98
JACKSON, MS 39205-0098
(ECF PARTY)

BENNETT LOTTERHOS SULSER & WILSON
MARCUS M. WILSON
RE: BCBSM/S
PO BOX 98
JACKSON, MS 39205-0098
(ECF PARTY)

BERKELEY RESEARCH GROUP, LLC
104 WEST 40TH STREET, 16TH FL
NEW YORK, NY 10018

BLANK ROME LLP
ALAN LEE SMITH ESQ
RE: INNOPHOS HOLDINGS INC
130 N 18TH STREET
PHILADELPHIA, PA 19103

BRUNINI GRANTHAM GROWER HEWES PLLC
JAMES A. MCCULLOUGH II
RE: HYDROVAC IND SERVICES, BP ENERGY
THE PINNACLE BUILDING
190 EAST CAPITOL STREET, SUITE 100
JACKSON, MS 39201
(ECF PARTY)

BURR & FORMAN LLP
MARC SOLOMON
RE: COMMITTEE OF UNS CREDITORS
420 NORTH 20TH STREET, SUITE 3400
BIRMINGHAM, AL 35203

BURR & FORMAN LLP
BESS CRESWELL
RE: COMMITTEE OF UNS CREDITORS
RSA TOWER
11 NORTH WATER STREET/SUITE 22200
MOBILE, AL 36602

BURR & FORMAN LLP
KASEE SPARKS HEISTERHAGEN
RE: COMMITTEE OF UNS CREDITORS
RSA TOWER
11 N WATER STREET; STE 22200
MOBILE, AL 36602

BURR & FORMAN LLP
DEREK MEEK
RE: COMMITTEE OF UNS CREDITORS
420 NORTH 20TH STREET, SUITE 3400
BIRMINGHAM, AL 35203

BUTLER SNOW LLP
PAUL S. MURPHY
RE: MISSISSIPPI PHOSPHATES
CORPORATION
1300 25TH AVENUE, STE 204
GULFPORT, MS 39502
(ECF PARTY)

BUTLER SNOW LLP
THOMAS HEWITT
RE: MISSISSIPPI PHOSPHATES
CORPORATION
1020 HIGHLAND COLONY PKWY, STE 1400
RIDGELAND, MS 39157
(ECF PARTY)

BUTLER SNOW LLP
STEVE ROSENBLATT
RE: MISSISSIPPI PHOSPHATES
CORPORATION
1020 HIGHLAND COLONY PKWY, STE 1400
RIDGELAND, MS 39157
(ECF PARTY)

BUTLER SNOW LLP
CHRISTOPHER MADDUX
RE: MISSISSIPPI PHOSPHATES
CORPORATION
1020 HIGHLAND COLONY PKWY, STE 1400
RIDGELAND, MS 39157
(ECF PARTY)

BUTLER SNOW LLP
J. MITCHELL CARRINGTON II
RE: MISSISSIPPI PHOSPHATES
CORPORATION
1020 HIGHLAND COLONY PKWY, STE 1400
RIDGELAND, MS 39157
(ECF PARTY)

BYRD & WISER
ROBERT A. BYRD
RE: STUW LLC
145 MAIN STREET
BILOXI, MS 39530
(ECF PARTY)

CAPSTONE ADVISORY GROUP, LLC
EDWIN N ORDWAY JR
104 WEST 40TH STREET
16TH FLOOR
NEW YORK, NY 10018

CATERPILLAR FINANCIAL SERVICES CORP
P. O. BOX 730681
DALLAS, TX 75373-0681

CITY OF MOSS POINT TAX COLLECTOR
4320 MCINNIS AVENUE
MOSS POINT, MS 39563

CITY OF PASCAGOULA
CODE ENFORCEMENT
4015 14TH STREET
PASCAGOULA, MS 39567-1618

CITY OF PASCAGOULA
CITY ATTORNEY
603 WATTS AVENUE
JACKSON, MS 39567-4220

COVINGTON & BURLING, LLP
DIANNE F. COFFINO
RE: OCP S.A.
THE NEW YORK TIMES BUILDING
620 EIGHTH AVENUE
NEW YORK, NY 10018

DAVID N. USRY
ASSISTANT UNITED STATES ATTORNEY
501 EAST COURT STREET SUITE 4-430
JACKSON, MS 39201
(ECF PARTY)

DEAKLE, SHOLTIS & HAMIL, LLC
JONATHAN E. SHOLTIS
RE: JERRY DON SCUDDER JR.
PO BOX 1031
MOBILE, AL 36633
(ECF PARTY)

DELOITTE (DTBA)
JONATHAN J. NASH
CHIEF RESTRUCTURING OFFICER
400 W 15TH STREET, STE 1700
AUSTIN, TX 78701

DOGAN & WILKINSON PLLC
AMY LASSITTER ST. PE'
RE: CITY ELECTRIC SUPPLY COMPANY
734 DELMAS AVENUE
PO BOX 1618
PASCAGOULA, MS 39567
(ECF PARTY)

DUANE MORRIS LLP
WENDY M SIMKULAK
30 SOUTH 17TH ST
PHILADELPHIA, PA 19103-4196

DUNBARMONROE PA
G. CLARK MONROE II
RE: PREMIER CHEMICAL & SERVICES LLC
270 TRACE COLONY PARK, STE A
RIDGELAND, MS 39157
(ECF PARTY)

DUNBARMONROE, PA
G. CLARK MONROE II
RE: SHRIEVE CHEMICAL COMPANY
270 TRACE COLONY PARK, SUITE A
RIDGELAND, MS 39157
(ECF PARTY)

FREEBORN & PETERS LLP
DEVON J. EGGERT
RE: WABASH POWER
311 S WACKER DR, STE 3000
CHICAGO, IL 60606

GIBBS, WHITWELL & TRAVIS PLLC
WILLIAM LEE WATT
RE: NICHOLAS INSULATION, RANGER
ENVIRON
1400 MEADOWBROOK ROAD, SUITE 100
JACKSON, MS 39211
(ECF PARTY)

GORE KILPATRICK & DAMBRINO PLLC
ROGER ADAM KIRK
RE: BROCK SERVICES LLC
PO BOX 901
GRENADA, MS 38901
(ECF PARTY)

HAYNES AND BOONE LLP
LENARD M. PARKINS
RE: STUW LLC
1221 MCKINNEY STREET, STE 2100
HOUSTON, TX 77010
(ECF PARTY)

HAYNES AND BOONE LLP
KARL D. BURRER
RE: STUW LLC
1221 MCKINNEY STREET, STE 2100
HOUSTON, TX 77010
(ECF PARTY)

HEIDELBERG STEINBERGER COLMER ET AL
PO BOX 1407
PASCAGOULA, MS 39568-1407

HELLER DRAPER PATRICK ET AL
DOUGLAS DRAPER
RE: PHOSPHATE HOLDINGS INC
650 POYDRAS STREET, STE 2500
NEW ORLEANS, LA 70130
(ECF PARTY)

HELLER DRAPER PATRICK ET AL
WILLIAM PATRICK
RE: PHOSPHATE HOLDINGS INC
650 POYDRAS STREET, STE 2500
NEW ORLEANS, LA 70130
(ECF PARTY)

HELLER DRAPER PATRICK ET AL
HOVEY SLAYTON DABNEY, JR.
RE: PHOSPHATE HOLDINGS INC
650 POYDRAS STREET, STE 2500
NEW ORLEANS, LA 70130
(ECF PARTY)

HORNE LLP
1020 HIGHLAND COLONY PKWY, STE 400
RIDGELAND, MS 39157

IRS
ALLISON CECILE CARROLL
DEPT. OF JUSTICE, TAX DIV.
PO BOX 14198
WASHINGTON, DC 20004
(ECF PARTY)

IRS
C/O ASST. U. S. ATTORNEY
501 E. COURT STREET, SUITE 4.430
JACKSON, MS 39201-5025

IRS
C/O ASST. U. S. ATTORNEY
1575 20TH AVENUE, 2ND FLOOR
GULFPORT, MS 39501-2040

JACKSON CITY PORT AUTHORITY
PO BOX 70
PASCAGOULA, MS 39568-0070

JACKSON COUNTY CHANCERY COURT
TERRY MILLER, CHANCERY CLERK
PO BOX 998
PASCAGOULA, MS 39568

JACKSON COUNTY ECONOMIC DEV.
P. O. BOX 1558
PASCAGOULA, MS 39568-1558

JACKSON COUNTY PORT AUTHORITY
WILLIAM P. WESSLER
1624 24TH AVENUE
GULFPORT, MS 39501
(ECF PARTY)

JOE TUCKER, TAX COLLECTOR
JACKSON COUNTY
P. O. BOX 998
PASCAGOULA, MS 39568-0998

JOHN DEERE FINANCIAL
P. O. BOX 650215
DALLAS , TX 75265-0215

KELLEY DRYE & WARREN LLP
JAMES S. CARR
RE: BP ENERGY COMPANY
101 PARK AVE.
NEW YORK, NY 10178
(ECF PARTY)

LAW OFFICES OF CRAIG M GENO, PLLC
CRAIG M GENO
RE: SPECIAL COUNSEL TO DEBTORS
587 HIGHLAND COLONY PARKWAY
RIDGELAND, MS 39157

LISKOW & LEWIS
LACEY ELIZABETH ROCHESTER
RE: PREMIER CHEMICAL & SERVICES LLC
701 POYDRAS STREET, SUITE 5000
NEW ORLEANS, LA 70139
(ECF PARTY)

LISKOW & LEWIS
CAREY L. MENASCO
RE: PREMIER CHEMICAL & SERVICES LLC
701 POYDRAS STREET, SUITE 5000
NEW ORLEANS, LA 70139
(ECF PARTY)

LISKOW & LEWIS
LACEY ELIZABETH ROCHESTER
RE: SHRIEVE CHEMICAL
701 POYDRAS STREET, SUITE 5000
NEW ORLEANS, LA 70139
(ECF PARTY)

LISKOW & LEWIS
CAREY L. MENASCO
RE: SHRIEVE CHEMICAL
ONE SHELL SQUARE
701 POYDRAS STREET, SUITE 5000
NEW ORLEANS, LA 70139
(ECF PARTY)

LISKOW & LEWIS
PHILIP K. JONES, JR.
RE: SHRIEVE CHEMICAL
701 POYDRAS STREET, SUITE 5000
NEW ORLEANS, LA 70139
(ECF PARTY)

LOCKE LORD LLP
C DAVIN BOLDISSAR
RE: BROCK SERVICES LLC
601 POYDRAS STREET, STE 2660
NEW ORLEANS, LA 70130-6036
(ECF PARTY)

LOCKE LORD LLP
STEVE BRYANT
RE: BROCK SERVICES LLC
2800 JPMORGAN CHASE TOWER
600 TRAVIS
HOUSTON, TX 77002

MAYNARD COOPER & GALE, PC
J. LELAND MURPHREE
RE: AIG INSURERS (VIA PHV ADMISSION)
1901 6TH AVE NORTH, STE 2400
BIRMINGHAM, AL 35203

MCCRANEY MONTAGNET QUIN NOBLE PLLC
DOUGLAS C NOBLE
RE: INTEROCEANIC CORPORATION
602 STEED ROAD, STE 200
RIDGELAND, MS 39157
(ECF PARTY)

MCDOWELL KNIGHT ROEDDER&SLEDGE LLC
RICHARD GAAL
RE: FLEXICREW STAFFING INC
11 NORTH WATER STREET, STE 13290
MOBILE, AL 36602
(ECF PARTY)

MCDOWELL KNIGHT ROEDDER&SLEDGE LLC
ROBERT B MCGINLEY JR
RE: FLEXICREW STAFFING INC
11 NORTH WATER STREET, STE 13290
MOBILE, AL 36602
(ECF PARTY)

MCKAY LAWLER FRANKLIN FOREMAN, PLLC
EDWARD E. LAWLER, JR.
RE: STATE OF MISSISSIPPI
PO BOX 2488
RIDGELAND, MS 39158
(ECF PARTY)

MDEQ
515 E. AMITE STREET
JACKSON, MS 39201-2709

MDEQ AND COMMISSION
T LAMPTON
PO BOX 2261
JACKSON, MS 39225-2261
(ECF PARTY)

MDEQ AND COMMISSION
C WELLS
PO BOX 2261
JACKSON, MS 39225-2261

MDEQ AND COMMISSION
R FURRH
PO BOX 2261
JACKSON, MS 39225-2261
(ECF PARTY)

MILAM HOWARD NICANDRI DEES & GILLAM
MICHAEL T FACKLER ESQ
RE: BASTECH LLC
14 EAST BAY STREET
JACKSONVILLE, FL 32202

MOTLEY RICE LLC
JOSEPH F RICE
RE: SPECIAL COUNSEL FOR DEBTORS
38 BRIDGESIDE BLVD
MT. PLEASANT, SC 29464

MS AND JACKSON COUNTY PORT
P. O. BOX 720399
JACKSON, MS 39272-0399

MS COURT COLLECTIONS
PO BOX 1384
BRANDON, MS 39043-1384

MS DEPARTMENT OF TRANS.
401 NORTH WEST STREET
JACKSON, MS 39201-1010

MS DEPT. OF ENVIR. QUALITY
ATTN: JENNIFER PARISH
P. O. BOX 2339
JACKSON, MS 39225-2339

MS DEPT. OF REVENUE
500 CLINTON CENTER DRIVE
CLINTON, MS 39056-5673

MS SECRETARY OF STATE
DELBERT HOSEMANN
401 MISSISSIPPI STREET
JACKSON, MS 39201-1004

MS STATE DEPT. OF HEALTH
BUREAU OF PUBLIC WATER SUPPLY
SUITE U-232
P. O. BOX 1700
JACKSON, MS 39215-1700

MS STATE HWY. DEPT.
P. O. BOX 958
JACKSON, MS 39205-0958

MS STATE TAX COMMISSION
BANKRUPTCY SECTION
P. O. BOX 22808
JACKSON, MS 39225-2808

OFFICE OF THE UNITED STATES TRUSTEE
501 EAST COURT STREET SUITE 6-430
JACKSON, MS 39201
(ECF PARTY)

OFFICE OF THE UNITED STATES TRUSTEE
CHRISTOPHER J. STEISKAL, SR.
501 EAST COURT STREET SUITE 6-430
JACKSON, MS 39201
(ECF PARTY)

PAUL WEISS RIFKIND ET AL
BRIAN HERMANN
RE: HC2 HOLDING INC
1285 AVENUE OF THE AMERICAS
NEW YORK, NY 10019-6064

PAUL WEISS RIFKIND ET AL
JULIE MARTINELLI
RE: HC2 HOLDING INC
1285 AVENUE OF THE AMERICAS
NEW YORK, NY 10019-6064

PAUL WEISS RIFKIND ET AL
D MEYERS
RE: HC2 HOLDING INC
1285 AVENUE OF THE AMERICAS
NEW YORK, NY 10019-6064

PHELPS DUNBAR LLP
JIM O'MARA
RE: TRAMMO INC FKA TRANSAMMONIA INC
4270 I-55 NORTH
PO BOX 16114
JACKSON, MS 39225-6114
(ECF PARTY)

PHELPS DUNBAR LLP
JEROME C HAFTER
RE: TRAMMO INC FKA TRANSAMMONIA INC
4270 I-55 NORTH
PO BOX 16114
JACKSON, MS 39225-6114
(ECF PARTY)

PHELPS DUNBAR LLP
RICHARD MONTAGUE
RE: TRAMMO INC FKA TRANSAMMONIA INC
4270 I-55 NORTH
PO BOX 16114
JACKSON, MS 39225-6114
(ECF PARTY)

POLLAN DOBBS PLLC
ROB LUNSFORD, CARTER DOBBS
RE: GREGORY MCCLOUD
125 S CONGRESS STREET, SUITE 1208
JACKSON, MS 39201

PREMIER CHEMICALS & SERVICES, LLC
FRANCIS MAYER
4856 REVERE AVENUE, SUITE A
BATON ROUGE, LA 70808

REINTJES SERVICES INC
6400 GLENWOOD #309
OVERLAND PARK, KS 66202

RICOH USA INC
OLIVIA MOODY
RECOVERY & BANKRUPTCY GROUP
3920 ARKWRIGHT ROAD, STE 400
MACON, GA 31210

ROETZEL & ANDRESS LPA
PATRICIA B FUGÉE
RE: DRESSER-RAND
ONE SEAGATE, STE 1700
TOLEDO, OH 43604

SEC
C/O ASST. U. S. ATTORNEY
1575 20TH AVENUE, 2ND FLOOR
GULFPORT, MS 39501-2040

SEC
C/O ASST. U. S. ATTORNEY
501 E. COURT STREET, SUITE 4.430
JACKSON, MS 39201-5025

SHUMAKER, LOOP & KENDRICK, LLP
HUGO S. 'BRAD' DEBEAUBIEN
RE: CENTRAL MAINTENANCE & WELDING,
INC.
BANK OF AMERICA PLAZA
101 EAST KENNEDY BLVD., SUITE 2800
TAMPA, FL 33602

SILVER VOIT & THOMPSON
LAWRENCE B VOIT
RE: SPI/MOBILE PULLEY WORKS INC
ATTORNEYS AT LAW PC
4317-A MIDMOST DRIVE
MOBILE, AL 36609-5589
(ECF PARTY)

SILVER, VOIT & THOMPSON
LAWRENCE B VOIT
RE: NICHOLAS INSULATION, RANGER
ENVIRON
ATTORNEYS AT LAW, PC
4317-A MIDMOST DRIVE
MOBILE, AL 36609-5589
(ECF PARTY)

SIROTE & PERMUTT PC
STEPHEN B PORTERFIELD
RE: SHOOK & FLETCHER INSULATION CO
PO BOX 55727
2311 HIGHLAND AVENUE SOUTH
BIRMINGHAM, AL 35255-5727

STUW LLC AS ADMINISTRATIVE AGENT
LENARD M PARKINS ESQ
HAYNES AND BOONE LLP
1221 MCKINNEY STREET, SUITE 2100
HOUSTON, TX 77010
(ECF PARTY)

STUW LLC, AS ADMINISTRATIVE AGENT
TREVOR R. HOFFMAN
HAYNES AND BOONE, LLP
30 ROCKERFELLER PLAZA, 26TH FL
NEW YORK, NY 10112

STUW, LLC
ATTN: MARK SOLE
ATTN: STUW, LLC
777 THIRD AVE.
NEW YORK, NY 10009

U. S. DEPT. OF JUSTICE
KENNETH G. LONG
ENV. AND NATURAL RESOURCES DIV.
BEN FRANKLIN STATION P. O. BOX 7611
WASHINGTON, DC 20044-7611
(ECF PARTY)

U.S. SECURITIES AND EXCHANGE COM.
OFFICE OF REORGANIZATION
950 EAST PACES FERRY ROAD SUITE 900
ATLANTA, GA 30326-1382

U.S. SECURITIES AND EXCHANGE COM.
C/O ASST. U. S. ATTORNEY
501 E. COURT STREET, SUITE 4.430
JACKSON, MS 39201-5025

US DEPARTMENT OF JUSTICE
KARL J FINGERHOOD
RE: US ENVIRONMENTAL PROTECTION
AGENCY
ENVIRONMENTAL ENFORCEMENT SECTION
PO BOX 7611
WASHINGTON, DC 20044-7611
(ECF PARTY)

US DEPARTMENT OF JUSTICE
LLOYD H RANDOLPH ESQ
RE: UNITED STATES OF AMERICA
CIVIL DIVISION
1100 L STREET, NW ROOM 10032
WASHINGTON, DC 20005
(ECF PARTY)

US ENVIRONMENTAL PROTECTION AGENCY
C/O ASST. U. S. ATTORNEY
501 E. COURT STREET, SUITE 4.430
JACKSON, MS 39201-5025

US ENVIRONMENTAL PROTECTION AGENCY
ATTN: JOAN REDLEAF-RUBIN/REGION 4
SAM NUNN ATLANTA FEDERAL CENTER
61 FORSYTH STREET, SW
ATLANTA, GA 30303-8960

US FUSION
2324 S. COMMERCE AVE.
GONZALES, LA 70737

WALLACE JORDAN RATLIFF & BRANDT LLC
CLARK R. HAMMOND
RE: MCCAIN ENGINEERING CO., INC. (PHV)
800 SHADES CREEK PKWY, STD 400
BIRMINGHAM, AL 35209

WALLACE, JORDAN, RATLIFF & BRANDT
THOMAS A. MCKNIGHT, JR.
RE: MCCAIN ENGINEERING CO., INC.
800 SHADES CREEK PARKWAY, SUITE 400
BIRMINGHAM, AL 35209

WATSON LEGAL PLLC
MICHAEL D WATSON JR
RE: INTERNATIONAL WELDING &
FABRICATION
PO BOX 964
PASCAGOULA, MS 39568
(ECF PARTY)

WHEELER & WHEELER, PLLC
DAVID WHEELER
RE: PHOSPHATE HOLDINGS INC
PO BOX 265
BILOXI, MS 39533
(ECF PARTY)

WILLIAM P WESSLER ATTORNEY AT LAW
WILLIAM P WESSLER
RE: BASTECH LLC
1624 24TH AVENUE
GULFPORT, MS 39501
(ECF PARTY)

WYATT TARRANT & COMBS LLP
J LAWSON HESTER
RE: THE CHEMOURS COMPANY, LLC
4450 OLD CANTON ROAD, STE 210
JACKSON, MS 39211
(ECF PARTY)