



SO ORDERED,

Judge Katharine M. Samson
United States Bankruptcy Judge
Date Signed: October 11, 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 GRANTING DEBTORS' APPLICATION TO RETAIN AND EMPLOY
HORNE LLP AS CERTIFIED PUBLIC ACCOUNTANT AND TAX CONSULTANTS
NUNC PRO TUNC TO JULY 1, 2016
[Dkt. # 1701]**

This matter came before the Court on *Debtors' Application to Retain and Employ Horne LLP as Certified Public Accountant and Tax Consultants Nunc Pro Tunc to July 1, 2016* [Dkt. # 1701] (the "**Application**")² filed herein by Mississippi Phosphates Corporation, *et al.*, the Debtors and debtors-in-possession (collectively, the "**Debtors**") in these Bankruptcy Cases and

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**."

² Capitalized terms not otherwise defined herein shall have the meaning ascribed to such terms in the Application.

the Affidavit of Wendy F. Eversole of Horne (the “*Horne Statement*”), attached as **Exhibit A** to the Application.

In the Application, the Debtors sought an order pursuant to Sections 327(a) and 330 of the Bankruptcy Code and Bankruptcy Rule 2014: (i) granting and approving the Horne Agreement and the Application; (ii) authorizing the Debtors to retain Horne effective as of July 1, 2016, to perform accounting and tax consulting services related to the preparation and filing of the Debtors’ 2015 state and federal tax returns and related matters; (iii) approving and allowing 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.

The Court considered the Application and the Horne Statement and finds as follows:

1. On October 27, 2014, each of the Debtors filed a voluntary petition for relief under Chapter 11 of the Bankruptcy Code in this Court.

2. 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).

3. The statutory bases for the relief requested herein are Sections 327(a) and 330 of the Bankruptcy Code, Bankruptcy Rule 2014, and Local Bankruptcy Rule 2014-1.

4. As reflected in the *Affidavit of Service* filed by BMC Group, Inc. [Dkt. # 1703], the Application and the *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. # 1700] were served on the shortened service list of creditors and parties in interest. No responses or objections to the Application were timely filed.

5. The Application is well-taken and should be granted in all respects.

IT IS, THEREFORE, ORDERED that the Horne Agreement and Application are approved.

IT IS FURTHER ORDERED that the Debtors are authorized to retain and employ Horne *nunc pro tunc* to July 1, 2016.

IT IS FURTHER ORDERED that Horne shall be allowed 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.

IT IS FURTHER ORDERED that when the work for which Horne has been engaged has been completed, the Debtors shall file a Notice of Completion related to the completion of this work.

##END OF ORDER##

ORDER PREPARED AND SUBMITTED BY:

Stephen W. Rosenblatt (Miss. Bar No. 5676)
BUTLER SNOW LLP
1020 Highland Colony Parkway, Suite 1400
Ridgeland, MS 39157
Telephone: (601) 948-5711
Email: steve.rosenblatt@butlersnow.com

ONE OF THE ATTORNEYS FOR THE DEBTORS

APPROVED AS TO FORM FOR ENTRY:

s/ Christopher J. Steiskal, Sr.

CHRISTOPHER J. STEISKAL, SR. (Miss. Bar No. 101654)
TRIAL ATTORNEY
OFFICE OF UNITED STATES TRUSTEE

32611940v2