United States Bankruptcy Court Southern District of Mississippi

In re:
Mississippi Phosphates Corporation
Debtor

Case No. 14-51667-KMS Chapter 11

CERTIFICATE OF NOTICE

District/off: 0538-6 User: wwatson Page 1 of 4 Date Rcvd: Oct 11, 2016

Form ID: pdf012 Total Noticed: 2

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Oct 13, 2016.

dbpos +Mississippi Phosphates Corporation, 601 Industrial Road, Pascagoula, MS 39581-3233 +Horne LLP, 1020 Highland Colony Parkway, Suite 400, Ridgeland, MS 39157-2129

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center. NONE. TOTAL: 0

***** BYPASSED RECIPIENTS *****

NONE. TOTAL: 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.

Transmission times for electronic delivery are Eastern Time zone.

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Oct 13, 2016 Signature: /s/Joseph Speetjens

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on October 11, 2016 at the address(as) listed below:

system on October 11, 2016 at the address(es) listed below:

Alan Lee Smith on behalf of Creditor C.E. McCraw asmith@bakerdonelson.com

Allison Cecile Carroll on behalf of Creditor United States of America on behalf of its Agency

the Internal Revenue Service allison.c.carroll@usdoj.gov, southern.taxcivil@usdoj.gov
Amy Lassitter St. Pe' on behalf of Creditor City Electric Supply Co. astpe@dwwattorneys.com,

kwilkinson@dwwattorneys.com
Andrew R Wilson on behalf of Creditor Rlue Cross & Rlue Shield of Mississippi

Andrew R. Wilson on behalf of Creditor Blue Cross & Blue Shield of Mississippi awilson@blswlaw.com, blsw@ecf.courtdrive.com

BMC Group, Inc. ecfservice@bmcgroup.com

Bess M. Parrish Creswell on behalf of Counter-Claimant Unsecured Creditors Committee of Mississippi Phosphates Corporation bcreswell@burr.com,

mtomes@burr.com;khoffmann@burr.com;dmeek@burr.com;mgunnells@burr.com

Bess M. Parrish Creswell on behalf of Creditor Committee Official Committee of Unsecured Creditors of Mississippi Phosphates Corporation bcreswell@burr.com,

mtomes@burr.com;khoffmann@burr.com;dmeek@burr.com;mgunnells@burr.com

Bess M. Parrish Creswell on behalf of Financial Advisor Capstone Advisory Group LLC bcreswell@burr.com, mtomes@burr.com;khoffmann@burr.com;dmeek@burr.com;mgunnells@burr.com
Bess M. Parrish Creswell on behalf of Counter-Defendant Unsecured Creditors Committee of

Mississippi Phosphates Corporation bcreswell@burr.com, mtomes@burr.com;khoffmann@burr.com;dmeek@burr.com;mgunnells@burr.com

Bess M. Parrish Creswell on behalf of Financial Advisor Berkeley Research Group, LLC bcreswell@burr.com, mtomes@burr.com;khoffmann@burr.com;dmeek@burr.com;mgunnells@burr.com Carey L. Menasco on behalf of Creditor Committee Premier Chemicals & Services, LLC

clmenasco@liskow.com, gletman@liskow.com Carey L. Menasco on behalf of Creditor Committee Shrieve Chemical clmenasco@liskow.com,

gletman@liskow.com

Carter S Dobbs, III on behalf of Creditor Gregory McCloud cdobbs@pollandobbs.com, lal@pollandobbs.com

Christopher J. Steiskal, Sr. on behalf of U.S. Trustee United States Trustee christopher.j.steiskal@usdoj.gov, lois.e.walker@usdoj.gov;sarita.dukes@usdoj.gov Christopher R. Maddux on behalf of Debtor In Possession Mississippi Phosphates Corporation

chris.maddux@butlersnow.com, vj.money@butlersnow.com;ecf.notices@butlersnow.com

Christopher R. Maddux on behalf of Debtor In Possession Sulfuric Acid Tanks Subsidiary, Inc. chris.maddux@butlersnow.com,

Christopher R. Maddux on behalf of Debtor In Possession Ammonia Tank Subsidiary, Inc. chris.maddux@butlersnow.com,

vj.money@butlersnow.com;velvet.johnson@butlersnow.com;ecf.notices@butlersnow.com Clark Rodgers Hammond on behalf of Creditor McCain Engineering Co., Inc. chammond@wallacejordan.com, callen@wallacejordan.com

Corby Davin Boldissar on behalf of Creditor Brock Services, LLC nobankecf@lockelord.com

District/off: 0538-6 User: wwatson Page 2 of 4 Date Rcvd: Oct 11, 2016 Form ID: pdf012 Total Noticed: 2

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The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email)
system (continued)
                             on behalf of Debtor In Possession Mississippi Phosphates Corporation
              Craig M. Geno
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               kfriday@mckaylawler.com
              Grover C Monroe, II on behalf of Creditor Committee
                                                                       Premier Chemicals & Services, LLC
               gcmonroe@dunbarmonroe.com, slambert@dunbarmonroe.com;mbrown@dunbarmonroe.com
              Grover C Monroe, II on behalf of Creditor Committee Shrieve Chemical
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              Harry Benjamin Mullen on behalf of Respondent
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                                                                          Phosphate Holdings, Inc.
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              J Mitchell Carrington on behalf of Debtor In Possession Mississippi Phosphates Corporation
               Mitch.Carrington@butlersnow.com, ecf.notices@butlersnow.com,velvet.johnson@butlersnow.com
              J Mitchell Carrington on behalf of Debtor In Possession
                                                                           Sulfuric Acid Tanks Subsidiary, Inc.
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              James A. McCullough, II on behalf of Creditor
                                                                 Hydrovac Industrial Services, Inc.
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               cmohon@wyattfirm.com;slancaster@wyattfirm.com
              James Lawson Hester on behalf of Creditor E. I. du Pont de Nemours and Company
              lhester@wyattfirm.com, cmohon@wyattfirm.com;slancaster@wyattfirm.com
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              Kenneth Gordon Long on behalf of Interested Party
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              Lawrence B. Voit
              Lawrence B. Voit
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Leslie C. Heilman on behalf of Creditor E. I. du Pont de Nemours and Company

heilmanl@ballardspahr.com

District/off: 0538-6 User: wwatson Page 3 of 4 Date Rcvd: Oct 11, 2016 Form ID: pdf012 Total Noticed: 2

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The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email)
system (continued)
             Leslie C. Heilman on behalf of Creditor
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                                on behalf of Creditor
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              on behalf of Creditor Brock Services, LLC akirk@gorekilpatrick.com,
             Roger Adam Kirk
              \verb|amattox@gorekilpatrick.com||
             Roy Hendee Furrh on behalf of Interested Party
                                                                US Dept. Of Justice, Env. Enf. Sec
              roy_furrh@deq.state.ms.us, royhfurrh@aol.com
                               on behalf of Interested Party
             Roy Hendee Furrh
                                                                Mississippi Department of Environmental
              Quality roy_furrh@deq.state.ms.us, royhfurrh@aol.com
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                             on behalf of Creditor ACE American Insurance Company, et al
             Sheryl W. Bey
               {\tt sbey@bakerdonelson.com, mmathews@bakerdonelson.com; mbufkin@bakerdonelson.com} \\
             Stephen W. Rosenblatt on behalf of Debtor In Possession
                                                                        Ammonia Tank Subsidiary, Inc.
              Steve.Rosenblatt@butlersnow.com,
               velvet.johnson@butlersnow.com; VJ.Money@butlersnow.com; ecf.notices@butlersnow.com
             Stephen W. Rosenblatt
                                                                         Sulfuric Acid Tanks Subsidiary, Inc.
                                    on behalf of Debtor In Possession
              Steve.Rosenblatt@butlersnow.com,
               velvet.johnson@butlersnow.com; VJ. Money@butlersnow.com; ecf.notices@butlersnow.com
```

on behalf of Debtor In Possession

velvet.johnson@butlersnow.com;VJ.Money@butlersnow.com;ecf.notices@butlersnow.com

Mississippi Phosphates Corporation

Stephen W. Rosenblatt

Steve.Rosenblatt@butlersnow.com,

District/off: 0538-6 User: wwatson Page 4 of 4 Date Rcvd: Oct 11, 2016 Form ID: pdf012 Total Noticed: 2

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system (continued) Ted Lampton on behalf of Interested Party US Dept. Of Justice, Env. Enf. Sec ted_Lampton@deq.state.ms.us Ted Lampton on behalf of Interested Party Mississippi Department of Environmental Quality ted_Lampton@deq.state.ms.us Thomas A McKnight, Jr. on behalf of Creditor McCain Engineering Co., Inc. tmcknight@wallacejordan.com, rrogers@wallacejordan.com
Thomas J Butler on behalf of Creditor National Union National Union Fire Insurance Co. of Pittsburgh, Pa. tbutler@maynardcooper.com Thomas J Butler on behalf of Creditor AIG Property Casualty Company tbutler@maynardcooper.com Thomas J Butler on behalf of Creditor AIU Insurance Company tbutler@maynardcooper.com Thomas J Butler on behalf of Creditor AIG Assurance Company tbutler@maynardcooper.com on behalf of Creditor Illinois National Insurance Co tbutler@maynardcooper.com Thomas J Butler Thomas J Butler on behalf of Creditor Commerce and Industry Insurance Company tbutler@maynardcooper.com Thomas J Butler on behalf of Creditor New Hampshire Insurance Company tbutler@maynardcooper.com Thomas J Butler on behalf of Creditor The Insurance Company of the State of Pennsylvania tbutler@maynardcooper.com Thomas J Butler on behalf of Creditor American Home Assurance Company tbutler@maynardcooper.com Thomas J Butler on behalf of Creditor Granite State Insurance Company tbutler@maynardcooper.com Thomas J Butler on behalf of Creditor Alabama Electric Motor Services, LLC d/b/a TMC Electric Motor Services tbutler@maynardcooper.com Thomas M Hewitt on behalf of Debtor In Possession Ammonia Tank Subsidiary, Inc. ecf.notices@butlersnow.com,velvet.johnson@butlersnow.com thomas.hewitt@butlersnow.com, Thomas M Hewitt on behalf of Claims Agent BMC Group, Inc. thomas.hewitt@butlersnow.com, ecf.notices@butlersnow.com,velvet.johnson@butlersnow.com Thomas M Hewitt on behalf of Debtor In Possession Sulfuric Acid Tanks Subsidiary, Inc. thomas.hewitt@butlersnow.com, ecf.notices@butlersnow.com,velvet.johnson@butlersnow.com Thomas M Hewitt on behalf of Debtor In Possession Mississippi Phosphates Corporation thomas.hewitt@butlersnow.com, ecf.notices@butlersnow.com,velvet.johnson@butlersnow.com United States Trustee USTPRegion05.JA.ECF@usdoj.gov Wendy Marie Simkulak on behalf of Creditor ACE American Insurance Company, et al wmsimkulak@duanemorris.com William H Patrick, III on behalf of Interested Party Phosphate Holdings, Inc. wpatrick@hellerdraper.com, kfritscher@hellerdraper.com William L Smith on behalf of Creditor Robert E Jones bsmith@balch.com,

William P. Wessler on behalf of Creditor Bastech, LLC wwessler@cableone.net

on behalf of Creditor

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Jackson County Port Authority wwessler@cableone.net

bbryant@balch.com;ccabrera@balch.com William Lee Watt on behalf of Creditor

William P. Wessler



SO ORDERED,

Judge Katharine M. Samson United States Bankruptcy Judge Date Signed: October 11, 2016

M. Sans

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, et al. 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 <u>Exhibit A</u> 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

-3-