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March 13, 2015

By Overnight Delivery

Lovells

Office of the Clerk United States Bankruptcy Court Southern District of Mississippi 2012 15th Street, Suite 244 Gulfport, MS 39501

> Re: Mississippi Phosphates Corporation, et al.

Case No. 14-51667-KMS, Chapter 11; jointly administered

Dear Sir or Madam:

Kindly accept for filing in the above referenced matter the enclosed Limited Objection to Motion of Debtors to Determine Cure Amounts for Executory Contracts and Unexpired Leases That May Be Assumed and Assigned as Part of the Sales Motion on behalf of SULCOM, Inc.

Thank you for your cooperation.

Sincerely,

Edward C. Dolan

Partner

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Enclosure ecd/dh

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