

**EXHIBIT B
BUDGET
(Thru April 2015)**

If the parties consent or the court so directs, a budget approved by the client in advance should generally be attached to each interim and final fee application filed by the applicant. If the fees sought in the fee application vary by more than 10% from the budget, the fee application should explain the variance. See Guidelines ¶ C.8. for project category information.

PROJECT CATEGORY	ESTIMATED HOURS	ESTIMATED FEES*
Challenge Investigation	200.00	\$75
Asset Disposition Sale and Asset Issues	250.00	\$80
Leases and Contracts and Insurance	24.00	\$10
Avoidance Action Analysis, non challenge investigation	206.00	\$77
Budgeting (Case)	5.00	\$2
Case Administration	55.00	\$15
Committee Governance and Related Issues	43.00	\$15
Employment and Fee Applications Issues	60.00	\$15
Financing and Cash Collateral	257.00	\$90
<i>Challenge (If a challenge is necessary)</i>	305.00	\$105
Meetings and Communications with Creditors	71.00	\$25
Non-Working Travel	45.00	\$16
Settlement	100.00	\$35
Relief from Stay and Adequate Protection	20.00	\$7
TOTAL	1641.00	\$567

Name: In re Mississippi Phosphates, Inc.

Case Number:

Applicant's Name: Burr & Forman LLP

Date of Application:

Interim or Final:

***All fees are in the thousands of dollars.**