

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

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| In re: |) | |
| |) | |
| MISSISSIPPI PHOSPHATES CORPORATION, et al. |) | CASE NO. 14-51667-KMS |
| |) | Chapter 11 |
| Debtor. |) | (Jointly Administered) |

**DECLARATION OF DEREK F. MEEK REGARDING CUSTOMARY FEES IN
SUPPORT OF FIRST INTERIM APPLICATION FOR COMPENSATION AND
REIMBURSEMENT OF EXPENSES SUBMITTED BY BURR & FORMAN LLP,
ATTORNEYS FOR THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

I, Derek F. Meek, being duly sworn, state the following under penalty of perjury:

1. I am a partner of the law firm of Burr & Forman LLP ("Burr & Forman"), headquartered at 420 North 20th Street, Suite 3400, Wachovia Tower, Birmingham, Alabama 35203. I am duly admitted to practice in the State of Alabama and before the U.S. Courts of Appeals for the Eleventh Circuit, the U.S. Court of Federal Claims and the U.S. District Courts for the Northern, Middle and Southern Districts of Alabama.

2. I submit this declaration (the "Declaration") in connection with the *First Interim Application for Compensation and Reimbursement of Expenses Submitted by Burr & Forman LLP, Attorneys for the Official Committee of Unsecured Creditors* (the "Application") and to comply with the United States Trustee's request for information and additional disclosures as set forth in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of*

Expenses Filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases Effective as of November 1, 2013 (the “U.S. Trustee Appendix B Guidelines”).

3. As a partner at Burr & Forman, I am one of the persons who has custody and control of Burr & Forman's business records regarding this Case and other matters handled by Burr & Forman's attorneys. These records were made at or near the time of the event recorded by a person (or persons) with knowledge of the event and charged with the responsibility for recording such events. These records are kept in the ordinary course of Burr & Forman's regularly conducted business activities, which is Burr & Forman's customary practice. I have reviewed Burr & Forman's records regarding fees charged in this Case and in other cases, which leads me to the summary set forth herein. All facts and procedures set forth herein are either (a) facts or procedures of which I have personal knowledge or (b) an accurate summary of Burr & Forman's business records and practices.

4. Burr & Forman's fees for services rendered by its lawyers and paralegals are customary and usual in the legal community for handling matters of the types and complexity of both bankruptcy and non-bankruptcy issues of the kinds involved in this Case.

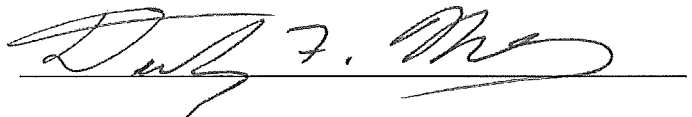
5. The hourly rates are those customarily charged to Burr & Forman's similarly situated bankruptcy and non-bankruptcy clients for similar legal services. Burr & Forman's rates are similar to those of other bankruptcy professionals involved in this Case.

6. Burr & Forman's hourly rates charged in this Case are consistent with the rates that Burr & Forman charges in other comparable chapter 11 cases, regardless of the location of the chapter 11 case. Moreover, Burr & Forman's rate structure is appropriate and not different from (a) rates that Burr & Forman charges for other non-bankruptcy representations or (b) the rates of other comparably skilled professionals in the national marketplace for legal services.

7. Burr & Forman's rates are at par with or lower than the rates Burr & Forman would otherwise charge for an engagement of this size and complexity. Additionally, Burr & Forman agreed to discount its standard rates for myself, Marc P. Solomon, and Bess M. Parrish Creswell in this Case, and agreed to not increase the rates of these attorneys in this Case when Burr & Forman's standards rates were increased firm wide on January 1, 2015.

I certify under penalty of perjury that based upon my knowledge, information and belief as set forth in this Declaration, the foregoing is true and correct.

Dated: April 30, 2015



Derek F. Meek