



3. Pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure, the Firm hereby confirms that, to the best of its knowledge and belief, and except as may be set forth on an exhibit hereto or as described in paragraph 5 hereof, other than in connection with this case, it does not have any connection with the Debtors, their creditors, the United States Trustee, any person employed by the United States Trustee or any other party with an actual or potential interest in these chapter 11 cases or their respective attorneys or accountants.

4. Pursuant to the Order, the Firm hereby confirms that it does not represent any interest adverse to the Debtors or the Debtors' estates in the matters upon which it is engaged in accordance with Section 327(e) of the Bankruptcy Code.

5. The Firm may have performed services for persons that are parties in interest in the Debtor's chapter 11 case in the past and may perform services in the future for such parties in matters unrelated to these chapter 11 cases. The Firm presently represents International Welding & Fabrication, Inc. in the defense of an employment related lawsuit (Jones v. International Welding & Fabrication, Inc. et al, Jackson County Ms. Cause No. 2014-00,055(3)). With that exception, the Firm after reasonable inquiry has determined it does not represent any other creditor in these chapter 11 cases. The Firm has not performed a complete search of the entire creditor list and there may be others that the Firm has represented or will represent. However, any and all representation by the Firm, if any, of such creditor has not and will not be related to these Bankruptcy Cases. As part of its customary practice, the Firm is retained in cases, proceedings, and transactions involving many different parties, some of whom may represent the Debtors, claimants and parties in interest in these chapter 11 cases. The Firm does not perform services for any such person in interest in these Chapter 11 cases, nor does it have a relationship

with any such person or its attorneys or accountants that would be adverse to the Debtors or the Debtor's estates.

6. Neither I nor any principal of or professional employed by the Firm has agreed to share or will share any portion of the compensation to be received from the Debtors with any other person other than the principals and regular employees of the Firm.

7. Neither I nor any principal of or professional employed by the Firm, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors or the Debtors' estates with respect to the matters on which the Firm is to be employed.

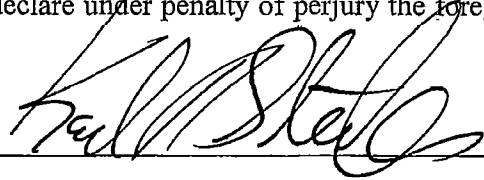
8. As evidenced by our proof of claim [Claim Nos. 125; 126; and 127], the Debtors owe the Firm a total of \$6,738.23 for prepetition services. If during the period of its employment, the Firm should discover any facts bearing on the matters described herein, the Firm will supplement the information contained in this Statement.

9. At this time, it is not possible to estimate the amount of time that will be required to perform the services referred to herein and, accordingly, it is not possible to estimate the total cost thereof. The Firm will calculate its fees for professional services by reference to hourly rates for these services (as such rates are subject to normal adjustment from time to time for inflation and other factors) as described in the engagement letter attached as Exhibit A to this statement.

10. The Firm customarily revises its regular hourly rates on January 1 of each year and will request that effective January 1 of each year the aforementioned rates be revised to reflect the hourly rates in effect at that time. In addition, subject to Court approval, reasonable out of pocket expenses, including travel, delivery service and other costs incurred in providing the services are included at actual cost, in the total amount billed.

11. The sole source of compensation to be paid to the Firm in these chapter 11 cases is property of the Debtors now or hereafter acquired.

In accordance with 28 U.S.C. § 1746, I declare under penalty of perjury the foregoing is true and correct.



A handwritten signature in black ink, appearing to read "Paul Stebbins", is written over a horizontal line.

ButlerSnow 25800652v1

LAW OFFICES OF

**HEIDELBERG STEINBERGER  
COLMER & BURROW, P.A.**

GULF COAST  
JAMES H. HEIDELBERG  
KARL R. STEINBERGER  
JAMES H. COLMER, JR.  
STEPHEN W. BURROW<sup>1</sup>  
DARYL A. DRYDEN  
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TELEPHONE: 601-351-9444

May 26, 2015

Via Email: [Jonash@deloitte.com](mailto:Jonash@deloitte.com)

Jon Nash  
Chief Restructuring Officer  
Mississippi Phosphates Corp.  
601 Industrial Rd.  
Pascagoula, MS 39568

Re: Confirmation of Legal Services in Workers' Compensation Cases

Dear Mr. Nash:

This confirms that the above stated law firm, and particularly the undersigned and associate Stacie Zorn, have been representing Mississippi Phosphates Corp. with regard to the defense of workers' compensation cases for many years through its insurance carrier AIG. Attached is a Letter of Understanding authorizing this law firm to represent Mississippi Phosphates by AIG for the period beginning February 24, 2014 and ending February 23, 2016.

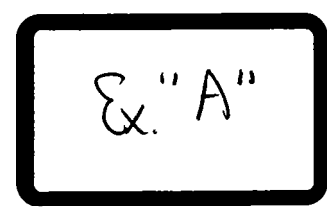
This confirms that this law firm is continuing, with the authority of AIG and Mississippi Phosphates Corp., to represent Mississippi Phosphates Corp. with regard to the workers' compensation cases.

Thank you for your courtesies.

Sincerely,

  
Karl R. Steinberger

KRS:rc  
Attached  
cc: Steve Rosenblatt, Esq.



GULF COAST | JACKSON



Firm Management  
30 Pine Street, 13<sup>th</sup> Floor  
New York, NY  
www.aig.com  
T 212 770 1600

May 13, 2014

Karl Steinberger, Esq.  
ksteinberger@hscbpa.com  
Heidelberg, Steinberger, Colmer & Burrow  
711 Delmas Ave., PO Box 1407  
Pascagoula, MS 39568

**RE: Letter of Understanding - Renewal**  
**Insured: Phosphate Holdings (FKA Mississippi Phosphates Corp.)**

Dear Mr. Steinberg:

This document, together with the accompanying Rate Schedule, will constitute your firm's 2/24/2014 to 2/23/2016 Letter of Understanding. Please email a signed copy of this letter and accompanying Rate Schedule to Kim Masera at [litsupport@AIG.com](mailto:litsupport@AIG.com).

**Term of Agreement** - This agreement applies to all cases assigned to the firm (whether by AIG, a member company of AIG or an insured) on or after 2/24/2014 to 2/23/2016.

**B. Approved Practice Groups** - The firm will designate a core group of attorneys to handle AIG assignments. The group should include the contact partner as well as those attorneys that will assist with the handling of AIG assignments. AIG reserves the right to request that a particular attorney within the firm assume primary responsibility for a matter assigned to the firm.

#### **C. Rates**

##### **1. AIG Approved Rates**

The accompanying Rate Schedule will apply to all cases assigned to the firm during the term of this agreement. These rates shall apply to each case assigned to the firm during the term of this agreement and shall not be adjusted on those matters without the express approval of the Firm Management department of AIG.

AIG does not allow unilateral rate increases. The firm shall not request rate increases until expiration of the term of this agreement approaches.



**2. Assignments in other Specialties -**

Your firm may receive an assignment from AIG involving a specialty not listed in this Letter of Understanding. If this occurs, you are required to contact [LitSupport@AIG.com](mailto:LitSupport@AIG.com) at the time of assignment to establish the appropriate rate with a member of Firm Management. AIG will not honor rates that have not been specifically approved by Firm Management.

**3. Invoice Submission -**

- a. **Timing** – the firm shall submit invoices in accordance with the applicable Litigation Management Guidelines.
- b. **Electronic Submission** – the firm shall submit invoices electronically via the Legal eXchange system unless otherwise directed by AIG. **Legal Exchange (LeX)** is our electronic billing technology. Enrollment in this system will allow the firm to submit case budgets and invoices electronically. If you are not currently enrolled in LeX, please contact [LitSupport@AIG.com](mailto:LitSupport@AIG.com)

If your firm is approved solely for non-duty to defend specialties such as Directors & Officers, Employment non-duty and ERISA, it is not required that you enroll in LeX.

Firms based in Canada are not required to enroll in LeX.

**D. Attorney Information Gateway (Gateway)** - is an extranet website for our panel, staff and account specific firms to provide information about the firm's practice to AIG Claims Professionals. The Gateway website allows firms to upload information regarding the venue/jurisdiction coverage and areas of Approved Panel practice. If you are not currently participating in Gateway, please complete the materials that were previously forwarded to you and e-mail the forms back to this office per the instructions. Any questions regarding Gateway can be directed to [attygateway@aig.com](mailto:attygateway@aig.com)

Firms approved for Directors & Officers, Employment non-duty and ERISA are not required to participate in Attorney Information Gateway.

**E. Compliance with Guidelines** – The firm agrees to comply with all of the requirements set forth in the applicable Litigation Management Guidelines a copy of which have attached hereto.



**F. Case Assignments** - The firm understands that AIG is under no obligation to assign suits to the firm, and that AIG reserves the right to assign suits to other law firms.

**G. Implementation Steps for Additional Specialties-** We will allow case assignments to your firm after you have completed the implementation steps indicated below. Even if you have previously enrolled in the Attorney Information Gateway ("Gateway"), you must complete the information pertaining to your new approved specialty.

1. Enroll in Gateway, which can be accessed at <http://lawfirms.aig.com>. If you already have a user id, please use your existing user id and password. Gateway is an online facility that allows law firms to advise AIG of personnel changes, promotions and contact information. Gateway also allows firms to request additional approvals for specialties or venues. Please complete the attached Access Request for Attorney Information Gateway and email it to [attygateway@aig.com](mailto:attygateway@aig.com)
2. AIG will provide you with a user id and password for access to Gateway. When you receive this, you should immediately enter Gateway and enter the venues/jurisdiction for your new approved specialty. This information will be used to direct case assignments and therefore should be complete and accurate. Your firm will not receive case assignments until enrollment in Gateway is completed.
3. Enroll in Legal eXchange (LeX). LeX is our electronic billing technology. Enrollment in this system will allow the firm to submit case budgets and invoices electronically. In order to enroll in LeX, please contact [LitSupport@AIG.com](mailto:LitSupport@AIG.com)
4. Review the included documents related to our Check Consolidation Program.

**H. Professional Liability Insurance-** AIG requires that each law firm maintain Professional Liability Insurance. Please provide a copy of the Declarations page from each of your current policies to Firm Management along with a signed copy of this Letter of Understanding.

Thank you for your ongoing service to the AIG member companies and our insureds.





Very truly yours,  
Patricia Chiano, Director  
Firm Management

Consented and Agreed to:  
Heidelberg, Steinberger, Colmer & Burrow

By: KARL STEINBERGER  
Name: Karl Steinberger Date: 5-13-14

RATE SCHEDULE DATE: 2/24/2014 - 2/23/2016				
		Pascagoula, MS - WL1279		
		<b>Partner</b>	<b>Associate</b>	<b>Paralegal</b>
SPECIALTY CAS WC	Senior	\$154	\$129	\$77
	Junior	\$154	\$129	\$77
	Other	\$000	\$000	\$000

Consented and Agreed to:  
Heidelberg, Steinberger, Colmer & Burrow

By: KARL STEINBERGER  
Name: Karl Steinberger Date: 5-13-14

Enclosures: AI Gateway Package  
Litigation Management Guidelines