

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

In re:)
)
)
 MISSISSIPPI PHOSPHATES) **Case No. 14-51667-KMS**
 CORPORATION, *et al.*)
)
 Debtor.)

**SECOND INTERIM APPLICATION FOR COMPENSATION AND REIMBURSEMENT
OF EXPENSES SUBMITTED BY BURR & FORMAN LLP, ATTORNEYS FOR THE
OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

COVER SHEET

1. Name of Applicant: Burr & Forman LLP, 420 North Twentieth Street, Suite 3400, Birmingham, Alabama 35203
2. Authorized to Provide Professional Services to: The Official Committee of Unsecured Creditors
3. Petition Date: October 27, 2014
4. Date of Retention: November 14, 2014
5. Date of Application to Employ: December 24, 2014 (Dkt. # 336)
6. Date of Order Granting Application to Employ: February 10, 2015 (*nunc pro tunc* to November 14, 2014) (Dkt. # 473)
7. Period for which compensation and reimbursement is sought: March 1, 2015 through May 31, 2015
8. Amount of compensation sought as actual, reasonable, and necessary: \$103,780.00.
9. Amount of expense reimbursement sought as actual, reasonable, and necessary: \$2,045.35.
10. Blended Hourly Rate of Attorneys: \$362.50
11. This is a/an: ☒ interim ☐ final application

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

In re: MISSISSIPPI PHOSPHATES CORPORATION, <i>et al.</i> Debtor.))))))	Case No. 14-51667-KMS
---	----------------------------	------------------------------

**SECOND INTERIM APPLICATION FOR COMPENSATION AND REIMBURSEMENT
OF EXPENSES SUBMITTED BY BURR & FORMAN LLP, ATTORNEYS FOR THE
OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

COMES NOW, Burr & Forman LLP (“Applicant”), attorneys for the Official Committee of Unsecured Creditors (the “Committee”), pursuant to the *Court’s Granting Motion of the Debtors for an Administrative Order Pursuant to 11 U.S.C. §§ 331 and 503 to Establish a Procedure for Interim Compensation and Reimbursement of Expenses of Employed Professionals of the Debtors and the Official Committee of Unsecured Creditors* (“Compensation Order”) (Dkt. # 586), and in accordance with Fed. R. Bankr. P. 2016 and the *Stipulation Regarding Uniform Procedures For Attorney Timekeeping, Billing and Budgets* (Dkt. # 614) (the “Stipulation”), hereby request that this Court award it attorneys' fees and reimbursement of expenses and authorize payment thereof in the amount of \$105,825.35, consisting of fees in the amount of \$103,780.00 and expenses in the amount of \$2,045.35. This request is for legal services rendered to the Committee from March 1, 2015 through May 31, 2015. In support of this Application, Applicant sets forth as follows:

BACKGROUND

1. On October 27, 2014 (the “Petition Date”), Mississippi Phosphates Corporation (the “Debtor”) filed its voluntary petition for relief under chapter 11, title 11 of the United States Code (the “Bankruptcy Code”), in the United States Bankruptcy Court for the Southern District of Mississippi, Southern Division (the “Bankruptcy Court”). The Debtor is operating its business as a debtor-in possession, and no trustee or examiner has been appointed in this case.

2. The Committee was appointed by the United States Trustee in the Debtor’s case on November 12, 2014 [Dkt. # 161]. Applicant has been retained as counsel for the Committee in Debtor’s bankruptcy case, and this Court has approved Applicant’s retention as counsel to the Committee pursuant to that certain *Order Granting Application of the Official Committee of Unsecured Creditors for an Order Authorizing the Employment and Retention of Burr & Forman LLP as Counsel Nunc Pro Tunc to November 14, 2014* [Dkt. # 473].

3. On March 27, 2015, Applicant filed its *First Interim Application for Compensation and Reimbursement of Expenses* [Dkt. # 657], as amended by the *Amended First Interim Application for Compensation and Reimbursements of Expenses* dated March 30, 2015 [Dkt. # 667], in which it sought allowance as an administrative expense claim fees in the amount of \$460,684.63 for services rendered and \$7,423.69 for expenses incurred as counsel to the Committee between November 14, 2014 and February 28, 2015 (the “First Interim Fee Period”).

4. On May 18, 2015, the Court entered the *Agreed Order Granting First Application for Compensation and Reimbursement of Expenses Submitted by Burr & Forman LLP, Attorneys for the Official Committee of Unsecured Creditors* [Dkt. # 760] awarding Applicant allowed fees as an administrative expense claim in the amount of \$457,132.75 for services rendered and

allowed expenses as an administrative expenses claim in the amount of \$7,423.69 for actual expenses incurred during the First Interim Fee Period.

5. Pursuant to the Compensation Order, Applicant has been paid interim compensation in the amount of \$213,333.53 and has been reimbursed for actual expenses of \$7,426.69 for a total payment of \$205,906.44 for services rendered and expenses incurred during the First Interim Fee Period.

6. All of the services for which Applicant seeks compensation hereunder were performed for, and on behalf of, the Committee between March 11, 2015 and May 31, 2015 (Second Interim Fee Period).

7. Person(s) who performed the services covered by this Application:

Name/Position	Admitted to Bar	Practice Group	Time	Hourly Rate	Fees Billed	No. of Rate Increases Since Case Inception
PARTNERS:						
Creswell, Bess P.	2004	Creditor's Rights & Bankruptcy	60.60	\$300.00	\$18,180.00	0
Creswell, Bess P. (Travel Rate) ¹	2004	Creditor's Rights & Bankruptcy	3.00	\$150.00	\$450.00	0
Gillespy, Gerald P.	1991	Commercial Litigation	3.00	\$475.00	\$1,425.00	1
Meek, Derek F.	1999	Creditor's Rights & Bankruptcy	50.50	\$425.00	\$21,462.50	0

¹ Bess Creswell, Derek Meek, and Marc Solomon have time billed for Non-Working Travel at only 1/2 of their normal billing rate.

Name/Position	Admitted to Bar	Practice Group	Time	Hourly Rate	Fees Billed	No. of Rate Increases Since Case Inception
Solomon, Marc P.	2002	Creditor's Rights & Bankruptcy	123.30	\$400.00	\$49,320.00	0
Solomon, Marc P. (Travel Rate)	2002	Creditor's Rights & Bankruptcy	4.80	\$200.00	\$960.00	0
ASSOCIATES:						
Heisterhagen, Kasee S. (2015)	2009	Creditor's Rights & Bankruptcy	10.80	\$250.00	\$2,700.00	1
Nardella, Michael A	2008	Creditor's Rights & Bankruptcy	0.10	\$325.00	\$ 32.50	1
PARALEGALS:						
Ivey, Michael (2015)	N/A	Creditor's Rights & Bankruptcy	29.20	\$200.00	\$5,840.00	1
Stinson, Meredith (2015)	N/A	Creditor's Rights & Bankruptcy	7.80	\$200.00	\$1,560.00	1
Tomes, Margaret (2015)	N/A	Creditor's Rights & Bankruptcy	17.80	\$125.00	\$1,850.00	1
TOTAL			307.90		\$103,780.00	

8. Applicant's fees for services rendered by its lawyers and paralegals as set forth in the table above 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.

9. The hourly rates are those customarily charged to Applicant's similarly situated bankruptcy and non-bankruptcy clients for similar legal services. Applicant's rates are similar to those of other bankruptcy professionals involved in this case.

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

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

12. Applicant is regularly involved in bankruptcy work and has a great deal of expertise in that field, and submits that this factor has been and continues to be important in the case at bar.

13. Applicant requests that the Court approve the fees and expenses contained in this fee application incurred by Applicant during the Second Interim Fee Period, and submits this Application pursuant to Sections 330 and 331 of the Bankruptcy Code.

14. Section 330 provides that the Bankruptcy Court may award to Applicant (1) reasonable compensation for actual, necessary services rendered to the Committee based on the nature, extent, and value of such services, the time spent on such services, Applicant's skill and experience in the bankruptcy field, and the cost of comparable services other than in a case under this title; and (2) reimbursement for actual, necessary expenses. 11 U.S.C. § 330. In determining the allowance of attorneys' fees and reimbursement of expenses under section

330 of the Bankruptcy Code, the Fifth Circuit has concluded that the Bankruptcy Court must: (1) determine the nature and extent of the services rendered; (2) determine the value of those services; and (3) consider the twelve factors adopted by the Fifth Circuit in *Johnson v. Georgia Highway Exp., Inc.*, 488 F.2d 714, 717 (5th Cir. 1974), overturned on other grounds by *Blanchard v. Bergeron*, 489 U.S. 87 (1989). *See also Migis v. Pearle Vision, Inc.*, 135 F.3d 1041, 1047 (5th Cir. 1998). Applicant has addressed each of the issues separately below.

NATURE AND EXTENT OF THE SERVICES RENDERED

15. Applicant has expended substantial time and effort in providing counsel to the Committee in connection with all aspects of the bankruptcy case during the Second Interim Fee Period, as more fully set forth herein.

VALUE OF SERVICES

16. An objective estimate of value of the services of a creditors' Committee attorney is determined by multiplying the number of hours reasonably expended by the attorney's reasonable hourly rate. *See Brantley v. Surles*, 804 F.2d 321, 325 (5th Cir. 1986) (citing *Blum v. Stenson*, 465 U.S. 886 (1984)) (holding that an award of attorney's fees should normally be based on multiplying a reasonable number of hours worked by a reasonable rate of compensation); *Louisiana Power & Light Co. v. Kellstrom*, 50 F.3d 319, 324 (5th Cir. 1995) (finding that the district court must multiply the reasonable hours by the reasonable hourly rates). This estimate is referred to as the "lodestar" method. The attorney's reasonable hourly rate is the prevailing market rate in the relevant legal community for similar services by attorneys of reasonably comparable skill, experience, and reputation.

17. During the course of Applicant's assistance to the Committee during the Second Interim Fee Period, Applicant utilized lawyers and legal assistants with different skills and expertise, as necessary. Applicant's hourly rates reflect those of differing skills and experience of its lawyers and are in conformity with the prevailing market rates of the legal communities and municipalities outlined above. Applicant's hourly rates are neither more nor less than the hourly rates received by attorneys with comparable skill and experience in both bankruptcy and non-bankruptcy matters.

REASONABLENESS OF RATES AND HOURS

18. A determination of the reasonableness of the rates and hours submitted by Applicant involves consideration of the twelve (12) factors set forth below. *See Johnson*, 488 F.2d at 717.

(a) ***Time and Labor Required:*** Applicant has spent a substantial amount of time in the present case during the Second Interim Fee Period, and Applicant has also expended much effort because this case has required such effort for a thorough and complete job. Attached hereto as **Exhibit A** are detailed itemized records of Applicant's time and expenses which report the substance and time of every transaction performed by Applicant. Applicant has itemized telephone calls, correspondence, conferences, research, and document preparation time with respect to each aspect of the case. The time expended includes time for staff which has proven a cost effective means of handling some matters. Applicant submits that there has been a significant amount of time spent in the present case.

(b) ***The Novelty and Difficulty of the Question:*** Applicant has been requested to advise the Committee on various novel and difficult legal issues and problems, all of which

required the attention of Applicant to fulfill its duties and obligation to the Committee. The complexity and difficulty of the issues presented in this case warrant the full allowance of the fees requested and the services performed.

(c) ***The Skills Requisite to Perform the Professional Services Properly:*** Applicant submits that a high degree of skill has been and continues to be essential in the representation of the Committee. The difficulty of the issues involved has often required the immediate attention of experienced attorneys; however, Applicant has made every effort to delegate matters not requiring the services of more experienced attorneys to less experienced attorneys with a lower hourly rate.

(d) ***The Preclusion of Other Employment by Applicant Due to the Acceptance of the Case:*** While time and effort requirements of the representation of the Committee have not caused Applicant to be precluded from representing other clients, the time-sensitive nature of this bankruptcy case has demanded that this matter be given top priority. The representation of the Committee has not caused any conflicts of interest to occur.

(e) ***The Customary Fee:*** Applicant avers that its hourly rates set out herein are the rates it typically charges, and that said fees are customary, fair, and reasonable in the community.

(f) ***Whether the Fee is Fixed or Contingent:*** The fee is not contingent, other than the client's ability to pay, and no amount of the fee has been guaranteed by any third party.

(g) ***Time Limitations Imposed by the Client or the Circumstances:*** Many of the matters that Applicant has handled for the Committee have been time-sensitive.

(h) ***The Amount Involved and the Results Obtained:*** The fee requested by Applicant is reasonable given the size and complexity of the case and the results obtained thus far. As illustrated in the Project Summary Sheets set forth in **Exhibit B**, Applicant has been diligent in representing the Committee's interests in the Debtor's bankruptcy case within a very short time period.

(i) ***The Experience, Reputation and the Ability of the Professionals:*** As stated above, Applicant has extensive experience with representing debtors, creditors, and creditors' Committees in bankruptcy matters. Derek Meek, Marc Solomon, and Bess M. Parrish Creswell are bankruptcy lawyers with considerable experience in complex chapter 11 cases, and they have worked on all aspects of the bankruptcy-related work that has arisen in these cases. These attorneys have been assisted by junior attorneys and paralegals in their field as needed in order to provide excellent legal service to the Committee in the most cost-effective manner possible. Applicant submits that its regular involvement in bankruptcy work and its expertise in the field has been and continues to be important in the case at bar. The skill and experience of Applicant's attorneys has been of benefit to the Committee, and the complexity and difficulty of the issues involved in this case warrant the full allowance of fees requested for the services performed by Applicant.

(j) ***The Undesirability of the Case:*** Applicant submits that the case at bar is not undesirable.

(k) ***The Nature and Length of Professional Relationship with the Client:*** Not applicable.

(l) ***Awards in Similar Cases:*** Applicant relies on this Court's experience and knowledge with respect to fee awards in similar cases. Applicant submits that the fees requested in this Application are comparable to those awarded in similar cases of this nature and complexity.

STATEMENTS REGARDING RETENTION

19. The following is provided in response to the questions set forth in the U.S. Trustee Appendix B Guidelines:

(a) **Question:** Did Applicant agree to any variations from, or alternatives to, Burr & Forman's standard billing arrangements for this engagement?

Answer: Yes. Applicant agreed to cap the hourly rate of Derek Meek at \$425, whereas his standard rate is \$440.

(b) **Question:** If fees sought in this Application as compared to the fees budgeted for the time period covered by this Application are higher than 10% or more, did you discuss the reason for variation with the client?

Answer: While a few specific project categories were over the budget through April 2015, the overall fees sought in this Application (which include fees and expenses through May 2015) are within the overall budget of \$567,000.

(c) **Question:** Have any of the professionals included in this fee application varied their hourly rate based on the geographic location of the bankruptcy case?

Answer: No.

(d) **Question:** Does the fee application include time or fees related to reviewing or revising time records or preparing, reviewing, or revising invoices?

Answer: No.

(e) **Question:** Does the fee application include time or fees for reviewing time records to redact any privileged or other confidential information?

Answer: No.

(f) **Question:** If the fee application includes any rate increases since retention: (i) did your client review and approve those rate increases in advance? (ii) Did your client agree when

retaining the law firm to accept all future rate increases?

Answer: The fee application includes standard step increase rates for those individuals identified specifically herein. The client reviewed and approved those rates in advance and agreed when retaining the law firm to accept all future rate increases.

BUDGET AND STAFFING ANALYSIS

20. As set forth in the Project Summary Sheets (Exhibit B), through May 31, 2015 Applicant was over budget in some limited categories but remains within its estimated overall budget through April 30, 2015 of \$567,000.

21. The Project Fee Codes² are as follows:

<u>Project Fee Code</u>	<u>Project Fee Category</u>
1	Asset Analysis & Recovery
2	Asset Disposition & Sale Process
3	Assumption & Rejection of Contracts, Leases & Insurance Issues
4	Challenge Investigation
4(a)	Avoidance Actions & Non-Challenge Investigation
4(b)	Settlement
5	Budgeting (Case)
6	Case Administration
7	Claims Administration and Objections
8	Committee Governance & Related Issues
9	Employment and Fee Application Preparations
10	Employment and Fee Application Objections
11	Financing and Cash Collateral
12	Contested Matters/Adversary Proceedings
13	Meetings & Communication with Committee and Creditors
14	Non-Working Travel
15	Plan and Disclosure Statement
16	Real Estate

² Project Codes 12, 16, 17, 19 and 20 did not have any activity during the Second Interim Fee Period. As such, no Project Summary Sheets have been prepared for these codes.

<u>Project Fee Code</u>	<u>Project Fee Category</u>
17	Relief from Stay and Adequate Protection
18	Reporting and Other Communications with US Trustee
19	Tax Issues
20	Valuation of Assets

22. All services for which compensation is requested were performed on behalf of the Committee pursuant to the Order Granting Application of the Official Committee of Unsecured Creditors for an *Order Authorizing the Employment and Retention of Burr & Forman LLP as Counsel Nunc Pro Tunc to November 14, 2014* [Dkt. # 473] (the “Retention Order”) dated February 10, 2015, and not on behalf of the Debtor, any creditor, or other person or persons. Applicant has not received any payments from the Debtor, the Committee or the estate, nor is Applicant holding any sums. There is no agreement or understanding between Applicant and any other entity for the sharing of compensation received or to be received for services rendered in or in connection with this case.

CONCLUSION

WHEREFORE, Applicant hereby respectfully requests that allowance be made to it in the total amount of \$105,825.35, including compensation for necessary professional legal services rendered to the Committee in the amount of \$103,780.00, and for reimbursement of actual and necessary costs and expenses in the amount of \$2,045.35 during the time period covered by this Interim Application.

Dated: July 1, 2015.

/s/ Bess M. Parrish Creswell

Bess M. Parrish Creswell (*pro hac vice*)
Kasee Sparks Heisterhagen (MB# 103521)
Burr & Forman LLP
RSA Tower
11 North Water Street
Suite 22200
Mobile, Alabama 36602
Telephone: (251) 344-5151
Facsimile: (251) 344-9696
bcreswell@burr.com
ksparks@burr.com

and

Derek M. Meek (*pro hac vice*)
Marc P. Solomon (*pro hac vice*)
Burr & Forman LLP
420 North 20th Street
Birmingham, Alabama 35203
Telephone: (205) 251-3000
Facsimile: (205) 458-5100
dmeek@burr.com
msolomon@burr.com

CERTIFICATE OF SERVICE

I certify that the foregoing pleading was filed electronically through the Court's ECF system and served electronically on all persons who are registered users of the CM/ECF System for the Bankruptcy Cases. I further certify that the foregoing pleading was served on all persons and entities listed on the Shortened Service List approved by the Court in the Bankruptcy Cases.

Dated: July 1, 2015.

/s/ Bess M. Parrish Creswell

EXHIBIT A
SHORTENED SERVICE LIST

ALSTON & BIRD LLP
WILLIAM S. SUGDEN
RE: INTEROCEANIC CORPORATION
ONE ATLANTIC CENTER
1201 W PEACHTREE STREET
ATLANTA, GA 30309

ANDREW C. BURRELL, P.A.
SHANE WHITFIELD, ESQ.
RE: JERRY SHUMOCK
750 EAST PASS ROAD
GULFPORT, MS 39507

BALCH & BINGHAM LLP
WILLIAM L SMITH
RE: ROBERT E JONES
188 EAST CAPITOL STREET, SUITE 1400
JACKSON, MS 39201
(ECF PARTY)

BALLARD SPAHR LLP
TOBEY M DALUZ
RE: DUPONT
919 N MARKET STREET, 11TH FLOOR
WILMINGTON, DE 19801

BENNETT LOTTERHOS SULSER & WILSON
ANDREW R WILSON
RE: BCBSM/S
PO BOX 98
JACKSON, MS 39205-0098
(ECF PARTY)

BROADBILL PARTNERS II, LP
ATTN: STUW, LLC
777 THIRD AVE.
NEW YORK, NY 10009

BRUNINI GRANTHAM GROWER HEWES PLLC
JAMES A. MCCULLOUGH II
RE: HYDROVAC IND SERVICES
PO DRAWER 119
JACKSON, MS 39205
(ECF PARTY)

BURR & FORMAN LLP
DEREK MEEK
RE: COMMITTEE OF UNS CREDITORS
420 NORTH 20TH STREET, SUITE 3400
BIRMINGHAM, AL 35203

BUTLER SNOW LLP
CHRISTOPHER MADDUX
RE: MISSISSIPPI PHOSPHATES
CORPORATION
1020 HIGHLAND COLONY PKWY, STE 1400
RIDGELAND, MS 39157
(ECF PARTY)

ALSTON & BIRD LLP
SUZANNE N. BOYD
RE: INTEROCEANIC CORPORATION
ONE ATLANTIC CENTER
1201 W PEACHTREE STREET
ATLANTA, GA 30309

BAKER DONELSON BEARMAN ET AL
STERLING KIDD ESQ
RE: CATERPILLAR FINANCIAL SERVICES
CORP
PO BOX 14167
JACKSON, MS 39236
(ECF PARTY)

BALCH & BINGHAM LLP
PAUL J. DELCAMBRE, JR
RE: MISSISSIPPI POWER COMPANY
1310 TWENTY-FIFTH AVE
POST OFFICE BOX 130
GULFPORT, MS 39502
(ECF PARTY)

BALLARD SPAHR LLP
LESLIE C HEILMAN
RE: DUPONT
919 N MARKET STREET, 11TH FLOOR
WILMINGTON, DE 19801
(ECF PARTY)

BLANK ROME LLP
ALAN LEE SMITH ESQ
RE: INNOPHOS HOLDINGS INC
130 N 18TH STREET
PHILADELPHIA, PA 19103

BROADBILL PARTNERS LP
ATTN NEIL SUBIN
C/O BROADBILL INVESTMENT PARTNERS L
20 WEST 22ND STREET SUITE 816
NEW YORK, NY 10010

BRUNINI GRANTHAM GROWER HEWES PLLC
JAMES A. MCCULLOUGH II
RE: HYDROVAC IND SERVICES, BP ENERGY
THE PINNACLE BUILDING
190 EAST CAPITOL STREET, SUITE 100
JACKSON, MS 39201
(ECF PARTY)

BURR & FORMAN LLP
KASEE SPARKS HEISTERHAGEN
RE: COMMITTEE OF UNS CREDITORS
RSA TOWER
11 N WATER STREET; STE 22200
MOBILE, AL 36602

BUTLER SNOW LLP
THOMAS HEWITT
RE: MISSISSIPPI PHOSPHATES
CORPORATION
1020 HIGHLAND COLONY PKWY, STE 1400
RIDGELAND, MS 39157
(ECF PARTY)

ALSTON & BIRD LLP
ALESSANDRA BACKUS
RE: INTEROCEANIC CORPORATION
ONE ATLANTIC CENTER
1201 W PEACHTREE STREET
ATLANTA, GA 30309

BAKER DONELSON BEARMAN ET AL
ALAN LEE SMITH ESQ
RE: C.E. MCCRAW
4268 I-55 NORTH
MEADOWBROOK OFFICE PARK
JACKSON, MS 39211
(ECF PARTY)

BALCH & BINGHAM LLP
MATTHEW W. MCDADE
RE: MISSISSIPPI POWER COMPANY
1310 TWENTY-FIFTH AVE
POST OFFICE BOX 130
GULFPORT, MS 39502
(ECF PARTY)

BENNETT LOTTERHOS SULSER & WILSON
MARCUS M. WILSON
RE: BCBSM/S
PO BOX 98
JACKSON, MS 39205-0098
(ECF PARTY)

BROADBILL PARTNERS II LP
ATTN NEIL SUBIN
C/O BROADBILL INVESTMENT PARTNERS L
20 WEST 22ND STREET SUITE 816
NEW YORK, NY 10010

BROADBILL PARTNERS, LP
ATTN: STUW, LLC
777 THIRD AVE.
NEW YORK, NY 10009

BURR & FORMAN LLP
BESS CRESWELL
RE: COMMITTEE OF UNS CREDITORS
RSA TOWER
11 NORTH WATER STREET/SUITE 22200
MOBILE, AL 36602

BURR & FORMAN LLP
MARC SOLOMON
RE: COMMITTEE OF UNS CREDITORS
420 NORTH 20TH STREET, SUITE 3400
BIRMINGHAM, AL 35203

BUTLER SNOW LLP
PAUL S. MURPHY
RE: MISSISSIPPI PHOSPHATES
CORPORATION
1300 25TH AVENUE, STE 204
GULFPORT, MS 39502
(ECF PARTY)

BUTLER SNOW LLP
J. MITCHELL CARRINGTON II
RE: MISSISSIPPI PHOSPHATES
CORPORATION
1020 HIGHLAND COLONY PKWY, STE 1400
RIDGELAND, MS 39157
(ECF PARTY)

BUTLER SNOW LLP
STEVE ROSENBLATT
RE: MISSISSIPPI PHOSPHATES
CORPORATION
1020 HIGHLAND COLONY PKWY, STE 1400
RIDGELAND, MS 39157
(ECF PARTY)

BYRD & WISER
ROBERT A. BYRD
RE: STUW LLC
145 MAIN STREET
BILOXI, MS 39530
(ECF PARTY)

CAPSTONE ADVISORY GROUP, LLC
EDWIN N ORDWAY JR
104 WEST 40TH STREET
16TH FLOOR
NEW YORK, NY 10018

CATERPILLAR FINANCIAL SERVICES CORP
P. O. BOX 730681
DALLAS, TX 75373-0681

CITY OF MOSS POINT TAX COLLECTOR
4320 MCINNIS AVENUE
MOSS POINT, MS 39563

CITY OF PASCAGOULA
CODE ENFORCEMENT
4015 14TH STREET
PASCAGOULA, MS 39567-1618

CITY OF PASCAGOULA
CITY ATTORNEY
603 WATTS AVENUE
JACKSON, MS 39567-4220

COVINGTON & BURLING, LLP
DIANNE F. COFFINO
RE: OCP S.A.
THE NEW YORK TIMES BUILDING
620 EIGHTH AVENUE
NEW YORK, NY 10018

DAVID N. USRY
ASSISTANT UNITED STATES ATTORNEY
501 EAST COURT STREET SUITE 4-430
JACKSON, MS 39201
(ECF PARTY)

DEAKLE, SHOLTIS & HAMIL, LLC
JONATHAN E. SHOLTIS
RE: JERRY DON SCUDDER JR.
PO BOX 1031
MOBILE, AL 36633
(ECF PARTY)

DELOITTE (DTBA)
JONATHAN J. NASH
CHIEF RESTRUCTURING OFFICER
400 W 15TH STREET, STE 1700
AUSTIN, TX 78701

DOGAN & WILKINSON PLLC
AMY LASSITTER ST. PE'
RE: CITY ELECTRIC SUPPLY COMPANY
734 DELMAS AVENUE
PO BOX 1618
PASCAGOULA, MS 39567
(ECF PARTY)

DUNBARMONROE PA
G. CLARK MONROE II
RE: PREMIER CHEMICAL & SERVICES LLC
270 TRACE COLONY PARK, STE A
RIDGELAND, MS 39157
(ECF PARTY)

DUNBARMONROE, PA
G. CLARK MONROE II
RE: SHRIEVE CHEMICAL COMPANY
270 TRACE COLONY PARK, SUITE A
RIDGELAND, MS 39157
(ECF PARTY)

FREEBORN & PETERS LLP
DEVON J. EGGERT
RE: WABASH POWER
311 S WACKER DR, STE 3000
CHICAGO, IL 60606

GIBBS, WHITWELL & TRAVIS PLLC
WILLIAM LEE WATT
RE: NICHOLAS INSULATION, RANGER
ENVIRON
1400 MEADOWBROOK ROAD, SUITE 100
JACKSON, MS 39211
(ECF PARTY)

GORE KILPATRICK & DAMBRINO PLLC
ROGER ADAM KIRK
RE: BROCK SERVICES LLC
PO BOX 901
GRENADA, MS 38901
(ECF PARTY)

HAYNES AND BOONE LLP
KARL D. BURRER
RE: STUW LLC
1221 MCKINNEY STREET, STE 2100
HOUSTON, TX 77010
(ECF PARTY)

HAYNES AND BOONE LLP
LENARD M. PARKINS
RE: STUW LLC
1221 MCKINNEY STREET, STE 2100
HOUSTON, TX 77010
(ECF PARTY)

HEIDELBERG STEINBERGER COLMER ET AL
PO BOX 1407
PASCAGOULA, MS 39568-1407

HELLER DRAPER PATRICK ET AL
DOUGLAS DRAPER
RE: PHOSPHATE HOLDINGS INC
650 POYDRAS STREET, STE 2500
NEW ORLEANS, LA 70130
(ECF PARTY)

HELLER DRAPER PATRICK ET AL
HOVEY SLAYTON DABNEY, JR.
RE: PHOSPHATE HOLDINGS INC
650 POYDRAS STREET, STE 2500
NEW ORLEANS, LA 70130
(ECF PARTY)

HELLER DRAPER PATRICK ET AL
WILLIAM PATRICK
RE: PHOSPHATE HOLDINGS INC
650 POYDRAS STREET, STE 2500
NEW ORLEANS, LA 70130
(ECF PARTY)

HORNE LLP
1020 HIGHLAND COLONY PKWY, STE 400
RIDGELAND, MS 39157

HUDSON BAY CREDIT OPPORTUNITIES
ATTN: STUW, LLC
INTERMEDIATE FUND LTD.
777 THIRD AVE.
NEW YORK, NY 10009

HUDSON BAY FUND LP
LENARD M PARKINS ESQ, HAYNES AND BO
1221 MCKINNEY STREET, SUITE 2100
HOUSTON, TX 77010
(ECF PARTY)

HUDSON BAY FUND, LP
ATTN: STUW, LLC
777 THIRD AVE.
NEW YORK, NY 10009

HUDSON BAY INTERMEDIATE FUND LTD
LENARD M PARKINS ESQ, HAYNES AND BO
1221 MCKINNEY STREET, SUITE 2100
HOUSTON, TX 77010
(ECF PARTY)

HUDSON BAY INTERMEDIATE FUND, LTD.
ATTN: STUW, LLC
777 THIRD AVE.
NEW YORK, NY 10009

HUDSON BAY MASTER FUND LTD
ATTN: STUW, LLC
777 THIRD AVE.
NEW YORK, NY 10009

HUDSON BAY MASTER FUND LTD
LENARD M PARKINS ESQ. HAYNES AND BO
1221 MCKINNEY STREET, SUITE 2100
HOUSTON, TX 77010
(ECF PARTY)

IFC ACQUISITION GROUP LLC
ATTN: STUW, LLC
777 THIRD AVE.
NEW YORK, NY 10009

IFC ACQUISITION GROUP LLC
ATTN NICK WALSH
C/O WILFRID AUBREY LLC
405 LEXINGTON AVENUE SUITE 3503
NEW YORK, NY 10174

IRS
ALLISON CECILE CARROLL
DEPT. OF JUSTICE, TAX DIV.
PO BOX 14198
WASHINGTON, DC 20004
(ECF PARTY)

IRS
C/O ASST. U. S. ATTORNEY
501 E. COURT STREET, SUITE 4.430
JACKSON, MS 39201-5025

IRS
C/O ASST. U. S. ATTORNEY
1575 20TH AVENUE, 2ND FLOOR
GULFPORT, MS 39501-2040

JACKSON CITY PORT AUTHORITY
PO BOX 70
PASCAGOULA, MS 39568-0070

JACKSON COUNTY CHANCERY COURT
TERRY MILLER, CHANCERY CLERK
PO BOX 998
PASCAGOULA, MS 39568

JACKSON COUNTY ECONOMIC DEV.
P. O. BOX 1558
PASCAGOULA, MS 39568-1558

JACKSON COUNTY PORT AUTHORITY
WILLIAM P. WESSLER
1624 24TH AVENUE
GULFPORT, MS 39501
(ECF PARTY)

JOE TUCKER, TAX COLLECTOR
JACKSON COUNTY
P. O. BOX 998
PASCAGOULA, MS 39568-0998

JOHN DEERE FINANCIAL
P. O. BOX 650215
DALLAS, TX 75265-0215

KELLEY DRYE & WARREN LLP
JAMES S. CARR
RE: BP ENERGY COMPANY
101 PARK AVE.
NEW YORK, NY 10178
(ECF PARTY)

LAW OFFICES OF CRAIG M GENO, PLLC
CRAIG M GENO
RE: SPECIAL COUNSEL TO DEBTORS
587 HIGHLAND COLONY PARKWAY
RIDGELAND, MS 39157

LENTZ & LITTLE PA
W JARRETT LITTLE
RE: HC2 HOLDING INC
PO BOX 927
GULFPORT, MS 39502

LENTZ & LITTLE PA
W J LITTLE JR
RE: HC2 HOLDING INC
PO BOX 927
GULFPORT, MS 39502
(ECF PARTY)

LISKOW & LEWIS
CAREY L. MENASCO
RE: PREMIER CHEMICAL & SERVICES LLC
701 POYDRAS STREET, SUITE 5000
NEW ORLEANS, LA 70139
(ECF PARTY)

LISKOW & LEWIS
LACEY ELIZABETH ROCHESTER
RE: SHRIEVE CHEMICAL
701 POYDRAS STREET, SUITE 5000
NEW ORLEANS, LA 70139
(ECF PARTY)

LISKOW & LEWIS
CAREY L. MENASCO
RE: SHRIEVE CHEMICAL
ONE SHELL SQUARE
701 POYDRAS STREET, SUITE 5000
NEW ORLEANS, LA 70139
(ECF PARTY)

LISKOW & LEWIS
PHILIP K. JONES, JR.
RE: SHRIEVE CHEMICAL
701 POYDRAS STREET, SUITE 5000
NEW ORLEANS, LA 70139
(ECF PARTY)

LISKOW & LEWIS
LACEY ELIZABETH ROCHESTER
RE: PREMIER CHEMICAL & SERVICES LLC
701 POYDRAS STREET, SUITE 5000
NEW ORLEANS, LA 70139
(ECF PARTY)

LLOYD I MILLER TRUST A-1
ATTN ERIC W FANGMANN
3300 S DIXIE HIGHWAY SUITE 1-365
WEST PALM BEACH, FL 33405

LLOYD I MILLER TRUST A-1
ATTN: STUW, LLC
777 THIRD AVE.
NEW YORK, NY 10009

LLOYD I MILLER TRUST A-2
ATTN ERIC W FANGMANN
3300 S DIXIE HIGHWAY SUITE 1-365
WEST PALM BEACH, FL 33405

LLOYD I MILLER TRUST A-2
ATTN: STUW, LLC
777 THIRD AVE.
NEW YORK, NY 10009

LMA SPC FOR AND ON BEHALF OF THE MA
ATTN: STUW, LLC
777 THIRD AVE.
NEW YORK, NY 10009

LOCKE LORD LLP
STEVE BRYANT
RE: BROCK SERVICES LLC
2800 JPMORGAN CHASE TOWER
600 TRAVIS
HOUSTON, TX 77002

LOCKE LORD LLP
C DAVIN BOLDISSAR
RE: BROCK SERVICES LLC
601 POYDRAS STREET, STE 2660
NEW ORLEANS, LA 70130-6036
(ECF PARTY)

MCCRANEY MONTAGNET QUIN NOBLE PLLC
DOUGLAS C NOBLE
RE: INTEROCEANIC CORPORATION
602 STEED ROAD, STE 200
RIDGELAND, MS 39157
(ECF PARTY)

MCDOWELL KNIGHT ROEDDER&SLEDGE LLC
RICHARD GAAL
RE: FLEXICREW STAFFING INC
11 NORTH WATER STREET, STE 13290
MOBILE, AL 36602
(ECF PARTY)

MCDOWELL KNIGHT ROEDDER&SLEDGE LLC
ROBERT B MCGINLEY JR
RE: FLEXICREW STAFFING INC
11 NORTH WATER STREET, STE 13290
MOBILE, AL 36602
(ECF PARTY)

MDEQ
515 E. AMITE STREET
JACKSON, MS 39201-2709

MDEQ AND COMMISSION
C WELLS
PO BOX 2261
JACKSON, MS 39225-2261

MDEQ AND COMMISSION
R FURRH
PO BOX 2261
JACKSON, MS 39225-2261
(ECF PARTY)

MDEQ AND COMMISSION
T LAMPTON
PO BOX 2261
JACKSON, MS 39225-2261
(ECF PARTY)

MILAM HOWARD NICANDRI DEES & GILLAM
MICHAEL T FACKLER ESQ
RE: BASTECH LLC
14 EAST BAY STREET
JACKSONVILLE, FL 32202

MILFAM I LP
ATTN: ERIC W FANGMANN
3300 S DIXIE HIGHWAY SUITE 1-365
WEST PALM BEACH, FL 33405

MILFAM I LP
ATTN: STUW, LLC
777 THIRD AVE.
NEW YORK, NY 10009

MILFAM II LP
ATTN: ERIC W FANGMANN
3300 S DIXIE HIGHWAY SUITE 1-365
WEST PALM BEACH, FL 33405

MILFAM II LP
ATTN: STUW, LLC
777 THIRD AVE.
NEW YORK, NY 10009

MOTLEY RICE LLC
JOSEPH F RICE
RE: SPECIAL COUNSEL FOR DEBTORS
38 BRIDGESIDE BLVD
MT. PLEASANT, SC 29464

MS AND JACKSON COUNTY PORT
P. O. BOX 720399
JACKSON, MS 39272-0399

MS COURT COLLECTIONS
26 EASTGATE DRIVE
BRANDON, MS 39042

MS DEPARTMENT OF TRANS.
401 NORTH WEST STREET
JACKSON, MS 39201-1010

MS DEPT. OF ENVIR. QUALITY
ATTN: JENNIFER PARISH
P. O. BOX 2339
JACKSON, MS 39225-2339

MS DEPT. OF REVENUE
500 CLINTON CENTER DRIVE
CLINTON, MS 39056-5673

MS SECRETARY OF STATE
DELBERT HOSEMAN
401 MISSISSIPPI STREET
JACKSON, MS 39201-1004

MS STATE DEPT. OF HEALTH
BUREAU OF PUBLIC WATER SUPPLY
SUITE U-232
P. O. BOX 1700
JACKSON, MS 39215-1700

MS STATE HWY. DEPT.
P. O. BOX 958
JACKSON, MS 39205-0958

MS STATE TAX COMMISSION
BANKRUPTCY SECTION
P. O. BOX 22808
JACKSON, MS 39225-2808

OFFICE OF THE UNITED STATES TRUSTEE
CHRISTOPHER J. STEISKAL, SR.
501 EAST COURT STREET SUITE 6-430
JACKSON, MS 39201
(ECF PARTY)

OFFICE OF THE UNITED STATES TRUSTEE
501 EAST COURT STREET SUITE 6-430
JACKSON, MS 39201
(ECF PARTY)

PAUL WEISS RIFKIND ET AL
BRIAN HERMANN
RE: HC2 HOLDING INC
1285 AVENUE OF THE AMERICAS
NEW YORK, NY 10019-6064

PAUL WEISS RIFKIND ET AL
JULIE MARTINELLI
RE: HC2 HOLDING INC
1285 AVENUE OF THE AMERICAS
NEW YORK, NY 10019-6064

PAUL WEISS RIFKIND ET AL
D MEYERS
RE: HC2 HOLDING INC
1285 AVENUE OF THE AMERICAS
NEW YORK, NY 10019-6064

PHELPS DUNBAR LLP
JEROME C HAFTER
RE: TRAMMO INC FKA TRANSAMMONIA INC
4270 I-55 NORTH
PO BOX 16114
JACKSON, MS 39225-6114
(ECF PARTY)

PHELPS DUNBAR LLP
RICHARD MONTAGUE
RE: TRAMMO INC FKA TRANSAMMONIA INC
4270 I-55 NORTH
PO BOX 16114
JACKSON, MS 39225-6114
(ECF PARTY)

PHELPS DUNBAR LLP
JIM O'MARA
RE: TRAMMO INC FKA TRANSAMMONIA INC
4270 I-55 NORTH
PO BOX 16114
JACKSON, MS 39225-6114
(ECF PARTY)

PINE RIVER CREDIT RELATIVE VALUE MA
ATTN: STUW, LLC
777 THIRD AVE.
NEW YORK, NY 10009

PINE RIVER DEERWOOD FUND, LTD.
ATTN: STUW, LLC
777 THIRD AVE.
NEW YORK, NY 10009

PINE RIVER FIXED INCOME MASTER FUND
ATTN: STUW, LLC
777 THIRD AVE.
NEW YORK, NY 10009

PINE RIVER MAP
ATTN: STUW, LLC
777 THIRD AVE.
NEW YORK, NY 10009

PINE RIVER MASTER FUND LTD.
ATTN: STUW, LLC
777 THIRD AVE.
NEW YORK, NY 10009

POLLAN DOBBS PLLC
ROB LUNSFORD, CARTER DOBBS
RE: GREGORY MCCLOUD
125 S CONGRESS STREET, SUITE 1208
JACKSON, MS 39201

PREMIER CHEMICALS & SERVICES, LLC
FRANCIS MAYER
4856 REVERE AVENUE, SUITE A
BATON ROUGE, LA 70808

RICOH USA INC
OLIVIA MOODY
RECOVERY & BANKRUPTCY GROUP
3920 ARKWRIGHT ROAD, STE 400
MACON, GA 31210

SEC
C/O ASST. U. S. ATTORNEY
501 E. COURT STREET, SUITE 4.430
JACKSON, MS 39201-5025

SILVER, VOIT & THOMPSON
LAWRENCE B VOIT
RE: NICHOLAS INSULATION, RANGER
ENVIRON
ATTORNEYS AT LAW, PC
4317-A MIDMOST DRIVE
MOBILE, AL 36609-5589
(ECF PARTY)

STUW LLC, AS ADMINISTRATIVE AGENT
TREVOR R. HOFFMAN
HAYNES AND BOONE, LLP
30 ROCKERFELLER PLAZA, 26TH FL
NEW YORK, NY 10112

U.S. SECURITIES AND EXCHANGE COM.
OFFICE OF REORGANIZATION
950 EAST PACES FERRY ROAD SUITE 900
ATLANTA, GA 30326-1382

US DEPARTMENT OF JUSTICE
LLOYD H RANDOLPH ESQ
RE: UNITED STATES OF AMERICA
CIVIL DIVISION
1100 L STREET, NW ROOM 10032
WASHINGTON, DC 20005
(ECF PARTY)

US FUSION
2324 S. COMMERCE AVE.
GONZALES, LA 70737

VIRTUS CAPITAL LP
STEVE GIDUMAL
14 WALL STREET 20TH FLOOR
NEW YORK, NY 10005

VIRTUS DB RECOVERY LP
ATTN: STUW, LLC
777 THIRD AVE.
NEW YORK, NY 10009

VIRTUS TK LLC
ATTN STEVE GIDUMAL
C/O VIRTUS CAPITAL LP
14 WALL STREET 20TH FLOOR
NEW YORK, NY 10005

ROETZEL & ANDRESS LPA
PATRICIA B FUGÉE
RE: DRESSER-RAND
ONE SEAGATE, STE 1700
TOLEDO, OH 43604

SHUMAKER, LOOP & KENDRICK, LLP
HUGO S. 'BRAD' DEBEAUBIEN
RE: CENTRAL MAINTENANCE & WELDING,
INC.
BANK OF AMERICA PLAZA
101 EAST KENNEDY BLVD., SUITE 2800
TAMPA, FL 33602

SIROTE & PERMUTT PC
STEPHEN B PORTERFIELD
RE: SHOOK & FLETCHER INSULATION CO
PO BOX 55727
2311 HIGHLAND AVENUE SOUTH
BIRMINGHAM, AL 35255-5727

STUW, LLC
ATTN: MARK SOLE
ATTN: STUW, LLC
777 THIRD AVE.
NEW YORK, NY 10009

U.S. SECURITIES AND EXCHANGE COM.
C/O ASST. U. S. ATTORNEY
501 E. COURT STREET, SUITE 4.430
JACKSON, MS 39201-5025

US ENVIRONMENTAL PROTECTION AGENCY
ATTN: JOAN REDLEAF-RUBIN/REGION 4
SAM NUNN ATLANTA FEDERAL CENTER
61 FORSYTH STREET, SW
ATLANTA, GA 30303-8960

VIRTUS ANGELS FUND LP
ATTN STEVE GIDUMAL
C/O VIRTUS CAPITAL LP
14 WALL STREET 20TH FLOOR
NEW YORK, NY 10005

VIRTUS CAPITAL LP
ATTN: STUW, LLC
777 THIRD AVE.
NEW YORK, NY 10009

VIRTUS KG FUND LP
ATTN STEVE GIDUMAL
C/O VIRTUS CAPITAL LP
14 WALL STREET 20TH FLOOR
NEW YORK, NY 10005

VIRTUS TK LLC
ATTN: STUW, LLC
777 THIRD AVE.
NEW YORK, NY 10009

SEC
C/O ASST. U. S. ATTORNEY
1575 20TH AVENUE, 2ND FLOOR
GULFPORT, MS 39501-2040

SILVER VOIT & THOMPSON
LAWRENCE B VOIT
RE: SPI/MOBILE PULLEY WORKS INC
ATTORNEYS AT LAW PC
4317-A MIDMOST DRIVE
MOBILE, AL 36609-5589
(ECF PARTY)

STUW LLC AS ADMINISTRATIVE AGENT
LENARD M PARKINS ESQ
HAYNES AND BOONE LLP
1221 MCKINNEY STREET, SUITE 2100
HOUSTON, TX 77010
(ECF PARTY)

U. S. DEPT. OF JUSTICE
KENNETH G. LONG
ENV. AND NATURAL RESOURCES DIV.
BEN FRANKLIN STATION P. O. BOX 7611
WASHINGTON, DC 20044-7611
(ECF PARTY)

US DEPARTMENT OF JUSTICE
KARL J FINGERHOOD
RE: US ENVIRONMENTAL PROTECTION
AGENCY
ENVIRONMENTAL ENFORCEMENT SECTION
PO BOX 7611
WASHINGTON, DC 20044-7611
(ECF PARTY)

US ENVIRONMENTAL PROTECTION AGENCY
C/O ASST. U. S. ATTORNEY
501 E. COURT STREET, SUITE 4.430
JACKSON, MS 39201-5025

VIRTUS ANGELS FUND, LP
ATTN: STUW, LLC
777 THIRD AVE.
NEW YORK, NY 10009

VIRTUS DB RECOVERY LP
STEVE GIDUMAL
VIRTUS CAPITAL LP
14 WALL STREET 20TH FLOOR
NEW YORK, NY 10005

VIRTUS KG FUND LP
ATTN: STUW, LLC
777 THIRD AVE.
NEW YORK, NY 10009

WALLACE, JORDAN, RATLIFF & BRANDT
THOMAS A. MCKNIGHT, JR.
RE: MCCAIN ENGINEERING CO., INC.
800 SHADES CREEK PARKWAY, SUITE 400
BIRMINGHAM, AL 35209

WATSON LEGAL PLLC
MICHAEL D WATSON JR
RE: INTERNATIONAL WELDING &
FABRICATION
PO BOX 964
PASCAGOULA, MS 39568
(ECF PARTY)

WHEELER & WHEELER, PLLC
DAVID WHEELER
RE: PHOSPHATE HOLDINGS INC
PO BOX 265
BILOXI, MS 39533
(ECF PARTY)

WILFRID GLOBAL OPPORTUNITY FUND LP
ATTN NICK WALSH
C/O WILFRID AUBREY LLC
405 LEXINGTON AVENUE SUITE 3503
NEW YORK, NY 10174

WILFRID GLOBAL OPPORTUNITY FUND, LP
ATTN: STUW, LLC
777 THIRD AVE.
NEW YORK, NY 10009

WILLIAM P WESSLER ATTORNEY AT LAW
WILLIAM P WESSLER
RE: BASTECH LLC
1624 24TH AVENUE
GULFPORT, MS 39501
(ECF PARTY)

WYATT TARRANT & COMBS LLP
J LAWSON HESTER
RE: DUPONT
4450 OLD CANTON ROAD, STE 210
JACKSON, MS 39211
(ECF PARTY)