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

In re:	)	
	)	
MISSISSIPPI PHOSPHATES	)	
CORPORATION, *et al.* [1]	)	**CASE NO. 14-51667-KMS**
	)	**Chapter 11**
Debtors	)	**Jointly Administered**
	)	

CERTIFICATE OF SERVICE
[Dkt ## 1388, 1418]

I, Thomas M. Hewitt, certify that on July 14, 2016, I caused to be served via United States Mail, postage prepaid, a true and correct copy of the *Notice of Objection to Claim* [Dkt. #1418], attached hereto as **Exhibit A** along with a copy of the respective *Objection to Claim* [Dkt. #1388] to each of the following:

Kevin Carter
PO Box 611
Pickens, MS 39146

Served electronically through the Court's ECF system on:

Ronald H. McAlpin
United States Trustee

THIS the 18th day of July 2016.

Respectfully submitted,

By: */s/Thomas M. Hewitt*
THOMAS M. HEWITT
Attorney for Debtor

[1] The chapter 11 cases of the following affiliated Debtors (the "***Debtors***") have been administratively consolidated for joint administration pursuant to that certain *Order Granting Motion of the Debtor for Order Directing Joint Administration of Affiliated Cases Pursuant to Bankruptcy Rule 1015(b)*, dated October 29, 2014 [Dkt. # 62]: Mississippi Phosphates Corporation ("***MPC***"), Case No. 14-51667, Ammonia Tank Subsidiary, Inc. ("***ATS***"), Case No. 14-51668 and Sulfuric Acid Tanks Subsidiary, Inc. ("***SATS***"), Case No. 14-51671. The chapter 11 bankruptcy case of Mississippi Phosphates Corporation is sometimes referred to herein as the "***Bankruptcy Case***."

OF COUNSEL:

Stephen W. Rosenblatt (Miss. Bar No. 5676)
Christopher R. Maddux (Miss. Bar No. 100501)
Paul S. Murphy (Miss. Bar No. 101396)
J. Mitchell Carrington (Miss. Bar No. 104228)
Thomas M. Hewitt (Miss. Bar No. 104589)
BUTLER SNOW LLP
1020 Highland Colony Parkway, Suite 1400
Ridgeland, MS 39157
Telephone: (601) 985-4504
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steve.rosenblatt@butlersnow.com
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paul.murphy@butlersnow.com
mitch.carrington@butlersnow.com
thomas.hewitt@butlersnow.com

Exhibit A

Form hn3kmslr (Rev. 12/15)

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF MISSISSIPPI

IN RE:

Mississippi Phosphates Corporation **CASE NO. 14–51667–KMS**

DEBTOR. **CHAPTER 11**

NOTICE OF OBJECTION TO CLAIM

The Debtor has filed an Objection to your claim (Kevin Carter (Claim #188 with claims agent)) (Dkt. # 1388) in this bankruptcy case.

Your claim may be reduced, modified, or eliminated. You should read these papers carefully and discuss them with your attorney, if you have one. If you do not want the Court to eliminate or change your claim, then on or before August 16, 2016 (Response Due Date) you or your lawyer must:

1. File with the Court a written response to the objection, explaining your position. Registered Users of the Electronic Case Filing (ECF) system should file any response using ECF. Non–registered users should file any response at:

   U.S. Bankruptcy Court
   Dan M. Russell, Jr. U.S. Courthouse
   2012 15th Street, Suite 244
   Gulfport, MS 39501

   If you mail your response to the Court for filing, you must mail it early enough so that the Court will receive it on or before the date stated above.

   You must also mail a copy to:

   Thomas M. Hewitt, Esq.
   1020 Highland Colony Pkwy., Ste. 1400
   Ridgeland, MS 39157

2. Attend the evidentiary hearing on the objection, scheduled to be held on August 31, 2016, at 09:00 AM, in the Bankruptcy Courtroom, 7th Floor, Dan M. Russell, Jr. U.S. Courthouse, 2012 15th Street, Gulfport, Mississippi. Testimony will be taken. Witnesses must appear.

If you or your attorney do not take these steps, the Court may decide that you do not oppose the objection to your claim. If no response is filed, the Court may consider said objection immediately after the Response Due Date. Please note that a corporation, partnership, trust, or other business entity, other than a sole proprietorship, may appear and act in Bankruptcy Court only through a licensed attorney.

Dated: July 14, 2016

Danny L. Miller, Clerk of Court
U.S. Bankruptcy Court
Dan M. Russell, Jr. U.S. Courthouse
2012 15th Street, Suite 244
Gulfport, MS 39501
228–563–1790

Courtroom Deputy
228–563–1797 (use to advise of settlement)
228–563–1841

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

In re:	)	
	)	
MISSISSIPPI PHOSPHATES	)	
CORPORATION, *et al.* [1]	)	**CASE NO. 14-51667-KMS**
	)	**Chapter 11**
Debtors	)	**Jointly Administered**
	)	

OBJECTION OF MISSISSIPPI PHOSPHATES CORPORATION TO
PROOF OF CLAIM OF KEVIN CARTER – CLAIM NO. 188

Mississippi Phosphates Corporation, the Debtor and debtor-in-possession herein (the "***Debtor***"), by and through its attorneys, file this *Objection of Mississippi Phosphates Corporation to Proof of Claim of Kevin Carter - Claim No. 188* (the "***Objection***") and respectfully request that the Court enter an Order disallowing Proof of Claim No. 188[2] (the "***Claim***") of Kevin Carter ("***Claimant***") as set forth herein. In support of the Objection, the Debtor respectfully states as follows:

JURISDICTION

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b)(2)(A) & (B).

2. Venue is proper in this Court under 28 U.S.C. §§ 1408 and 1409.

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[1] The chapter 11 cases of the following affiliated Debtors (the "***Debtors***") have been administratively consolidated for joint administration pursuant to that certain *Order Granting Motion of the Debtor for Order Directing Joint Administration of Affiliated Cases Pursuant to Bankruptcy Rule 1015(b)*, dated October 29, 2014 [Dkt. # 62]: Mississippi Phosphates Corporation ("***MPC***"), Case No. 14-51667, Ammonia Tank Subsidiary, Inc. ("***ATS***"), Case No. 14-51668 and Sulfuric Acid Tanks Subsidiary, Inc. ("***SATS***"), Case No. 14-51671. The chapter 11 bankruptcy case of Mississippi Phosphates Corporation is sometimes referred to herein as the "***Bankruptcy Case***."

[2] Pursuant to the Court's *Order Authorizing Debtors to Employ and Retain BMC Group, Inc. as Noticing and Claims Agent* [Dkt. # 257], the Debtors retained BMC Group, Inc. ("***BMC***") as the claims and noticing agent. Accordingly, BMC maintained the official claims register on behalf of the Clerk and BMC assigned the claim its own BMC claim number – BMC Claim No. 188.

3. The Debtor files the Objection and requests the relief sought herein pursuant to 11 U.S.C. §§ 102, 105, and 502, Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "***Bankruptcy Rules***"), and Miss. Bankr. L.R. 3007-1.

BACKGROUND

4. On October 27, 2014 (the "***Petition Date***"), the Debtor filed its voluntary petition for relief and thereby commenced the Bankruptcy Case 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 "***Court***"). Pursuant to Sections 1107(a) and 1108 of the Bankruptcy Code, the Debtor operated its business and managed its properties as debtor-in-possession.

5. An Official Committee of Unsecured Creditors was appointed by the United States Trustee in the Bankruptcy Case on November 12, 2014 [Dkt. # 161], and the Court approved the Committee's retention of Burr & Forman LLP as counsel for the Committee [Dkt. # 473].

6. The last day for creditors and parties-in-interest, with the exception of governmental units, to file claims or proofs of interest against the Debtors was February 24, 2015 (the "***Bar Date***"). The claims bar date for governmental units was April 25, 2015.

THE CLAIM

7. On February 10, 2015, the Claimant filed his Claim against the Debtor in a blank amount. The Claim was filed as an unsecured claim. A copy of the Proof of Claim filed by the Claimant is attached to this Objection as **Exhibit A**.

RELIEF REQUESTED

8. The Debtor seeks entry of an Order, pursuant to Sections 102, 105, and 502 of the Bankruptcy Code and Bankruptcy Rule 3007, directing the disallowance of the Claim of the Claimant as detailed herein.

9. Because the MPC as the debtor-in-possession has objected to the Claim, the Claim is no longer deemed allowed, pursuant to Section 502(a) of the Bankruptcy Code. *See Johnson v. Midland Funding, LLC*, 62 Bankr. Ct. Dec. 169 (11th Cir. 2016) ("Where a proof of claim is filed in a bankruptcy case, that claim is generally 'deemed allowed,' so it will be viewed as a valid claim and paid out of the bankruptcy estate. 11 U.S.C. § 502(a). However, the bankruptcy trustee is charged with 'examin[ing] proofs of claim and object[ing] to the allowance of any claim that is improper.' *Id.* § 704(a)(5); *see also id.* at § 1302(b)(1). Once the trustee objects, the bankruptcy court is in turn charged with determining whether the claim 'is unenforceable against the debtor . . . under any agreement or applicable law for a reason other than because such claim is contingent or unmatured.' *Id.* § 502(b)(1); …").

10. The burden of proof for claims brought in the bankruptcy court under 11 U.S.C. § 502(a) rests on different parties at different times. The shifting burdens is best described in *In re Allegheny Int'l, Inc.*, 954 F.2d 167, 173-74 (3d Cir. 1992), in which the Court noted:

> Initially, the claimant must allege facts sufficient to support the claim. If the averments in his filed claim meet this standard of sufficiency, it is "*prima facie*" valid. *In re Holm*, 931 F.2d 620, 623 (9th Cir. 1991) (quoting 3 L. King, *Collier on Bankruptcy* § 502.02, at 502-22 (15th ed. 1991)). In other words, a claim that alleges facts sufficient to support a legal liability to the claimant satisfies the claimant's initial obligation to go forward. The burden of going forward then shifts to the objector to produce evidence sufficient to negate the *prima facie* validity of the filed claim. It is often said that the objector must produce evidence equal in force to the *prima facie* case. *Id.*; *see In re Windsor Communications Group, Inc.*, 45 Bankr. 770, 773 (Bankr. E.D. Pa. 1985). In practice, the objector must produce evidence which, if believed, would refute at least one of the allegations that is essential to the claim's legal sufficiency. If the objector

> produces sufficient evidence to negate one or more of the sworn facts in the proof of claim, the burden reverts to the claimant to prove the validity of the claim by a preponderance of the evidence. *See In re WHET, Inc.*, 33 Bankr. 424, 437 (Bankr. D. Mass. 1983). The burden of persuasion is always on the claimant. *Holm*, 931 F.2d at 623 (quoting *Collier* § 502.02, at 502-22); *Windsor Communications*, 45 Bankr. at 773.

11. The ultimate burden of proof is on the creditor seeking to establish its claim. *See Franchise Tax Bd. v. MacFarlane (In re MacFarlane)*, 83 F.3d 1041, 1044 ("In bankruptcy proceedings, a properly filed claim constitutes prima facie evidence of the validity and amount of the claim. 11 U.S.C. §§ 501, 502(a). The debtor or trustee has the burden of presenting evidence to rebut this prima facie validity. If that burden is met, the creditor must present evidence to prove the claim. The ultimate burden of proof therefore is on the creditor. *See In re Holm*, 931 F.2d 620, 623 (9th Cir. 1991); *United States v. Sampsell*, 224 F.2d 721, 722-23 (9th Cir. 1955).").

12. MPC denies that it discriminated against the Claimant and that it violated any state or federal statute with regard to the Claimant during the time that the Claimant was employed at MPC.

13. MPC asserts that because it has no liability to the Claimant, the Claim should be disallowed. Pursuant to Section 502(b)(1) of the Bankruptcy Code, the Claim should be disallowed and expunged for all purposes.

14. The Claim is not enforceable against the Debtor or its property under any agreement or under applicable law. Pursuant to Section 502(b)(1) of the Bankruptcy Code, the Claim should be disallowed and expunged for all purposes.

15. The Debtor expressly reserves the right to amend, modify, or supplement this Objection. Nothing contained in this Objection is intended to or shall be construed to constitute

a waiver of any additional defenses, claims, or other issues the Debtor may have with the allowance or propriety of the Claim.

WHEREFORE, the Debtor respectfully requests that this Court enter an order disallowing and expunging the Claim described in this Objection, and for such further relief as is just and proper.

[*The remainder of this page is left blank intentionally*.]

This, the 14th day of July 2016.

Respectfully submitted,

MISSISSIPPI PHOSPHATES CORPORATION

By: */s/ Thomas M. Hewitt*

Stephen W. Rosenblatt (Miss. Bar No. 5676)
Christopher R. Maddux (Miss. Bar No. 100501)
Paul S. Murphy (Miss. Bar No. 101396)
J. Mitchell Carrington (Miss. Bar No. 104228)
Thomas M. Hewitt (Miss. Bar No. 104589)
BUTLER SNOW LLP
1020 Highland Colony Parkway, Suite 1400
Ridgeland, MS 39157
Telephone: (601) 985-4504
Fax: (601) 985-4500
Steve.Rosenblatt@butlersnow.com
Chris.Maddux@butlersnow.com
Paul.Murphy@butlersnow.com
Mitch.Carrington@butlersnow.com
Thomas.Hewitt@butlersnow.com

ATTORNEYS FOR THE DEBTORS

CERTIFICATE OF SERVICE

I certify that the foregoing pleading was filed electronically through the Court's ECF system and served electronically on all parties enlisted to receive service electronically and also was mailed by United States mail, postage paid, to the Claimant at the address listed in the Claim.

SO CERTIFIED, this the 14th day of July 2016.

/s/ Thomas M. Hewitt
THOMAS M. HEWITT

Exhibit A

Proof of Claim of Claimant

31896459v1

B10 (Official Form 10) (04/13)

UNITED STATES BANKRUPTCY COURT Southern Mississippi

PROOF OF CLAIM

U.S. BANKRUPTCY COURT
SOUTHERN DISTRICT OF MISSISSIPPI
FILED
FEB - 2 2015
DANNY L. MILLER, CLERK
By _____ DEPUTY CLERK

Name of Debtor: MS Phosphates Corporation

Case Number: 14-51667-KMS

NOTE: *Do not use this form to make a claim for an administrative expense that arises after the bankruptcy filing. You may file a request for payment of an administrative expense according to 11 U.S.C. § 503.*

Name of Creditor (the person or other entity to whom the debtor owes money or property): Kevin Carter

COURT USE ONLY

Name and address where notices should be sent: P.O. Box 611 Pickens, MS 39146

RECEIVED
FEB 10 2015
BMC GROUP

Telephone number: (228) 355-2039 email:

☐ Check this box if this claim amends a previously filed claim.

Court Claim Number: _____ (*If known*)

Filed on: _____

Name and address where payment should be sent (if different from above):

Telephone number: email:

☐ Check this box if you are aware that anyone else has filed a proof of claim relating to this claim. Attach copy of statement giving particulars.

1. Amount of Claim as of Date Case Filed: ✓ $_____

If all or part of the claim is secured, complete item 4

If all or part of the claim is entitled to priority, complete item 5

☐ Check this box if the claim includes interest or other charges in addition to the principal amount of the claim. Attach a statement that itemizes interest or charges.

2. Basis for Claim: EEOC Charges filed against debtor/ retaliation & race bias
(See instruction #2)

3. Last four digits of any number by which creditor identifies debtor:

3a. Debtor may have scheduled account as: _____ (See instruction #3a)

3b. Uniform Claim Identifier (optional): _____ (See instruction #3b)

4. Secured Claim (See instruction #4)
Check the appropriate box if the claim is secured by a lien on property or a right of setoff, attach required redacted documents, and provide the requested information.

Amount of arrearage and other charges, as of the time case was filed, included in secured claim, if any: $_____

Nature of property or right of setoff: ☐ Real Estate ☐ Motor Vehicle ☐ Other
Describe:

Basis for perfection: _____

Value of Property: $_____

Amount of Secured Claim: $_____

Annual Interest Rate _____% ☐ Fixed or ☐ Variable
(when case was filed)

Amount Unsecured: $_____

5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507 (a). If any part of the claim falls into one of the following categories, check the box specifying the priority and state the amount.

☐ Domestic support obligations under 11 U.S.C. § 507 (a)(1)(A) or (a)(1)(B).

☐ Wages, salaries, or commissions (up to $12,475*) earned within 180 days before the case was filed or the debtor's business ceased, whichever is earlier – 11 U.S.C. § 507 (a)(4).

☐ Contributions to an employee benefit plan – 11 U.S.C. § 507 (a)(5).

Amount entitled to priority:

☐ Up to $2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 U.S.C. § 507 (a)(7)

☐ Taxes or penalties owed to governmental units – 11 U.S.C. § 507 (a)(8).

☐ Other – Specify applicable paragraph of 11 U.S.C. § 507 (a)(__).

$_____

**Amounts are subject to adjustment on 4/01/16 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.*

6. Credits. The amount of all payments on this claim has been credited for the purpose of making this proof of claim (See instruction #6)

MISS PHOSPHATES
00188

B10 (Official Form 10) (04/13) 2

7. Documents: Attached are redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, security agreements, or, in the case of a claim based on an open-end or revolving consumer credit agreement, a statement providing the information required by FRBP 3001(c)(3)(A). If the claim is secured, box 4 has been completed, and redacted copies of documents providing evidence of perfection of a security interest are attached. If the claim is secured by the debtor's principal residence, the Mortgage Proof of Claim Attachment is being filed with this claim. *(See instruction #7, and the definition of "redacted".)*

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

8. Signature: (See instruction #8)

Check the appropriate box.

☑ I am the creditor. ☐ I am the creditor's authorized agent. ☐ I am the trustee, or the debtor, or their authorized agent. (See Bankruptcy Rule 3004.) ☐ I am a guarantor, surety, indorser, or other codebtor. (See Bankruptcy Rule 3005.)

I declare under penalty of perjury that the information provided in this claim is true and correct to the best of my knowledge, information, and reasonable belief.

Print Name: Kevin Carter
Title:
Company:
Address and telephone number (if different from notice address above):

X Kevin Carter (Signature) X 1-27-15 (Date)

Telephone number: email:

Penalty for presenting fraudulent claim: Fine of up to $500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, exceptions to these general rules may apply.

Items to be completed in Proof of Claim form

Court, Name of Debtor, and Case Number:
Fill in the federal judicial district in which the bankruptcy case was filed (for example, Central District of California), the debtor's full name, and the case number. If the creditor received a notice of the case from the bankruptcy court, all of this information is at the top of the notice.

Creditor's Name and Address:
Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:
State the total amount owed to the creditor on the date of the bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:
State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on delivering health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if an interested party objects to the claim.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:
State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:
Report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

3b. Uniform Claim Identifier:
If you use a uniform claim identifier, you may report it here. A uniform claim identifier is an optional 24-character identifier that certain large creditors use to facilitate electronic payment in chapter 13 cases.

4. Secured Claim:
Check whether the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See Definitions.) If the claim is secured, check the box for the nature and value of property that secures the claim, attach copies of lien documentation, and state, as of the date of the bankruptcy filing, the annual interest rate (and whether it is fixed or variable), and the amount past due on the claim.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. § 507 (a).
If any portion of the claim falls into any category shown, check the appropriate box(es) and state the amount entitled to priority. (See Definitions.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Credits:
An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

7. Documents:
Attach redacted copies of any documents that show the debt exists and a lien secures the debt. You must also attach copies of documents that evidence perfection of any security interest and documents required by FRBP 3001(c) for claims based on an open-end or revolving consumer credit agreement or secured by a security interest in the debtor's principal residence. You may also attach a summary in addition to the documents themselves. FRBP 3001(c) and (d). If the claim is based on delivering health care goods or services, limit disclosing confidential health care information. Do not send original documents, as attachments may be destroyed after scanning.

8. Date and Signature:
The individual completing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what constitutes a signature. If you sign this form, you declare under penalty of perjury that the information provided is true and correct to the best of your knowledge, information, and reasonable belief. Your signature is also a certification that the claim meets the requirements of FRBP 9011(b). Whether the claim is filed electronically or in person, if your name is on the signature line, you are responsible for the declaration. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. If the claim is filed by an authorized agent, provide both the name of the individual filing the claim and the name of the agent. If the authorized agent is a servicer, identify the corporate servicer as the company. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS

Debtor
A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor
A creditor is a person, corporation, or other entity to whom debtor owes a debt that was incurred before the date of the bankruptcy filing. See 11 U.S.C. §101 (10).

Claim
A claim is the creditor's right to receive payment for a debt owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

Proof of Claim
A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the clerk of the same bankruptcy court in which the bankruptcy case was filed.

Secured Claim Under 11 U.S.C. § 506 (a)
A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car. A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

Unsecured Claim
An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. § 507 (a)
Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted
A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor must show only the last four digits of any social-security, individual's tax-identification, or financial-account number, only the initials of a minor's name, and only the year of any person's date of birth. If the claim is based on the delivery of health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information.

Evidence of Perfection
Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

INFORMATION

Acknowledgment of Filing of Claim
To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim or you may access the court's PACER system (www.pacer.psc.uscourts.gov) for a small fee to view your filed proof of claim.

Offers to Purchase a Claim
Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankruptcy court.

EEOC Form 5 (11/09)

CHARGE OF DISCRIMINATION

This form is affected by the Privacy Act of 1974. See enclosed Privacy Act Statement and other information before completing this form.

Charge Presented To: [ ] FEPA [X] EEOC

Agency(ies) Charge No(s): 425-2015-00093

and EEOC

State or local Agency, if any

Name (indicate Mr., Ms., Mrs.)	Home Phone (Incl. Area Code)	Date of Birth
Mr. Kevin D. Carter	(228) 355-2039	11-27-1983

Street Address / City, State and ZIP Code: 2712 Bartlett Avenue, # A4, Pascagoula, MS 39567

Named is the Employer, Labor Organization, Employment Agency, Apprenticeship Committee, or State or Local Government Agency That I Believe Discriminated Against Me or Others. (If more than two, list under PARTICULARS below.)

Name	No. Employees, Members	Phone No. (Include Area Code)
MISSISSIPPI PHOSPHATES CORPORATION	201 - 500	(228) 762-3210

Street Address / City, State and ZIP Code: 601 Industry Road, Pascagoula, MS 39568

Name	No. Employees, Members	Phone No. (Include Area Code)

OCT 23 2014

Street Address / City, State and ZIP Code:

DISCRIMINATION BASED ON (Check appropriate box(es).)

[X] RACE [ ] COLOR [ ] SEX [ ] RELIGION [ ] NATIONAL ORIGIN
[ ] RETALIATION [ ] AGE [ ] DISABILITY [ ] GENETIC INFORMATION
[ ] OTHER (Specify)

DATE(S) DISCRIMINATION TOOK PLACE

Earliest	Latest
10-08-2014	10-23-2014

[ ] CONTINUING ACTION

THE PARTICULARS ARE (If additional paper is needed, attach extra sheet(s)):

I am Black and have worked for Respondent as a Diesel Machinist Helper (DSH) since April 10, 2014. On October 8, 2014, James Sterling (White, Supervisor) informed me I was demoted to a General Maintenance (GM) position. I believe I was demoted because of my race.

On October 13, 2014, I learned that the son of a White Supervisor was placed in the position I have successfully held since April 2014. As a result of the demotion, my pay was reduced from $15.00 to $12.00 per hour. While working as a Diesel Machinist Helper, I have worked as much as 75 overtime hours in a pay period. The General Maintenance position does not offer overtime.

I believe I was discriminated against in violation of Title VII of the Civil Rights Act of 1964, as amended.

I want this charge filed with both the EEOC and the State or local Agency, if any. I will advise the agencies if I change my address or phone number and I will cooperate fully with them in the processing of my charge in accordance with their procedures.

I declare under penalty of perjury that the above is true and correct.

Oct 23, 2014 — Kevin Carter

Date — Charging Party Signature

NOTARY – When necessary for State and Local Agency Requirements

I swear or affirm that I have read the above charge and that it is true to the best of my knowledge, information and belief.

SIGNATURE OF COMPLAINANT

SUBSCRIBED AND SWORN TO BEFORE ME THIS DATE (month, day, year)

EEOC Form 5 (11/09)

CHARGE OF DISCRIMINATION

This form is affected by the Privacy Act of 1974. See enclosed Privacy Act Statement and other information before completing this form.

OCT 31 2014

Charge Presented To: [ ] FEPA [X] EEOC

Agency(ies) Charge No(s): 425-2015-00125

and EEOC

State or local Agency, if any

Name (Indicate Mr., Ms., Mrs.)	Home Phone (Incl. Area Code)	Date of Birth
Mr. Kevin D. Carter	(228) 355-2039	11-27-1983

Street Address / City, State and ZIP Code: 2712 Bartlett Avenue, # A4, Pascagoula, MS 39567

Named is the Employer, Labor Organization, Employment Agency, Apprenticeship Committee, or State or Local Government Agency That I Believe Discriminated Against Me or Others. (If more than two, list under PARTICULARS below.)

Name	No. Employees, Members	Phone No. (Include Area Code)
MISSISSIPPI PHOSPHATES COPORATION	15 - 100	(228) 762-3210

Street Address / City, State and ZIP Code: 601 Industry Park Road, Pascagoula, MS 39568

Name	No. Employees, Members	Phone No. (Include Area Code)

Street Address / City, State and ZIP Code:

DISCRIMINATION BASED ON (Check appropriate box(es).)

[X] RACE [ ] COLOR [ ] SEX [ ] RELIGION [ ] NATIONAL ORIGIN

[X] RETALIATION [ ] AGE [ ] DISABILITY [ ] GENETIC INFORMATION

[ ] OTHER (Specify)

DATE(S) DISCRIMINATION TOOK PLACE

Earliest: 10-28-2014 Latest: 10-28-2014

[ ] CONTINUING ACTION

THE PARTICULARS ARE (If additional paper is needed, attach extra sheet(s)):

I filed EEOC Charge 425-2014-00093 on October 23, 2014. On October 28, 2014, Keith LNU (General Maintenance Supervisor) informed me that I was being laid off. He provided no reason for the lay off. I believe this action was taken because of my race and in retaliation for complaining about racial discrimination.

Upon information and belief, I was the only employee laid off. I have no known issues regarding conduct, performance, or attendance.

I believe I have been discriminated and retaliated against in violation of Title VII of the Civil Rights Act of 1964, as amended.

I want this charge filed with both the EEOC and the State or local Agency, if any. I will advise the agencies if I change my address or phone number and I will cooperate fully with them in the processing of my charge in accordance with their procedures.

I declare under penalty of perjury that the above is true and correct.

Oct 31, 2014 — Date

Kevin Carter — Charging Party Signature

NOTARY – When necessary for State and Local Agency Requirements

I swear or affirm that I have read the above charge and that it is true to the best of my knowledge, information and belief.

SIGNATURE OF COMPLAINANT

SUBSCRIBED AND SWORN TO BEFORE ME THIS DATE (month, day, year)

RECEIVED OCT 31 2014 EEOC LOCAL OFFICE

FROM:

Kevin Carter
Po Box 611
Pickens, MS
39146

TO:

U.S Bankruptcy
Court for Southern Mississippi
2012 15th street
Gulfport, MS 39501

Utility Mailer
10 1/2" x 16"

Southern District of Mississippi
Claims Register

14-51667-KMS Mississippi Phosphates Corporation

Judge: Katharine M. Samson
Office: Gulfport-6 Divisional Office
Trustee:

Chapter: 11
Last Date to file claims: 02/24/2015
Last Date to file (Govt): 04/25/2015

Creditor: (3894269) Kevin Carter P.O. Box 611 Pickens, MS 39146	**Claim No: 103** *Original Filed Date:* 02/02/2015 *Original Entered Date:* 02/03/2015	*Status:* *Filed by:* CR *Entered by:* Wanda Watson *Modified:*

No amounts claimed

History:

Details	103-1	02/02/2015	Claim #103 filed by Kevin Carter, Amount claimed: (Watson, Wanda)

Description:

Remarks:

Claims Register Summary

Case Name: Mississippi Phosphates Corporation
Case Number: 14-51667-KMS
Chapter: 11
Date Filed: 10/27/2014
Total Number Of Claims: 1

No Amounts Claimed