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

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In re:)	CHARLENE J. KENNEDY, CLERK
Magaggiphi offer ato 1)	BYDEPUTY
MISSISSIPPI CHEMICAL)	
CORPORATION, et al. 1)	CASE NO. 03-02984 WEE
)	Chapter 11
Debtors.)	Jointly Administered
	_) ,	•

DEBTORS' FIRST OMNIBUS OBJECTION TO LATE FILED CLAIMS

COME NOW the above-captioned debtors and debtors-in-possession, Mississippi Chemical Corporation, *et al.* (collectively, the "<u>Debtors</u>"), and hereby file this First Omnibus Objection to Late Filed Claims (the "<u>Objection</u>") and respectfully request that the Court enter an Order disallowing Claims as set forth herein, and in support thereof, the Debtors respectfully state as follows:

I. JURISDICTION

1. This Court has jurisdiction to hear this Objection pursuant to 28 U.S.C. §§ 157 and 1334. This Objection presents a core proceeding within the meaning of 28 U.S.C. § 157(b)(2)(A) & (B). The relief requested by this Objection may be granted in accordance with the provisions of 11 U.S.C. §§ 102(1), 105(a), and 502(b) and FED. R. BANKR. P. 3007.

II. BACKGROUND

2. On May 15, 2003, the Debtors filed their voluntary petitions under Chapter 11 of the Bankruptcy Code (the "Petition Date").

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The Debtors are the following entities: Mississippi Chemical Corporation; Mississippi Nitrogen, Inc.; MissChem Nitrogen, L.L.C., Mississippi Chemical Company, L.P.; Mississippi Chemical Management Company; Mississippi Phosphates Corporation; Mississippi Potash, Inc.; Eddy Potash, Inc.; Triad Nitrogen, L.L.C.; and Melamine Chemicals, Inc.

- 3. The Court entered an Order directing joint administration of the affiliated cases for procedural purposes and in the interest of convenience and judicial economy pursuant to Rule 1015(b), on May 15, 2003.
- 4. The Debtors have continued in possession and in operation of their businesses as debtors-in-possession pursuant to 11 U.S.C. §§ 1107 and 1108.
- 5. The last day for creditors and parties-in-interest, with the exception of the government, to file claims or proofs of interest against the Debtors was September 26, 2003 (the "Bar Date"). The Bar Date for governmental units was November 11, 2003.

III. RELIEF REQUESTED

- 6. The Debtors are seeking entry of an Order, pursuant to Bankruptcy Code Sections 102(1), 105(a), and 502(b) and FED. R. BANKR. P. 3007, directing the disallowance of the proofs of claim identified on Exhibit A as detailed below.
- The Late Filed Claims: The Debtors object to the "Late Filed Claims" listed on Exhibit A pursuant to Section 502(b)(9) and Section 503(a) of the Bankruptcy Code because (a) such claims were not timely filed before the appropriate Bar Date; (b) neither subparagraphs (1), (2) or (3) of Section 726(a) of the Bankruptcy Code nor Federal Rules of Bankruptcy Procedure permit tardy filing of claims; (c) creditors filing late, post-petition administrative expense claims did so without court permission; and (d) the Plan defines "Allowed Claim" as, among other things, a claim on account of which a proof of claim was filed before the Bar Date. Therefore, the Late Filed Claims should be disallowed and expunged for all purposes.
- 8. The Debtors expressly reserve the right to amend, modify or supplement this Objection, and to file additional objections to the proofs of claim or any other claims (filed or not) that have been or may be asserted against the Debtors. Should any of the grounds of

objection stated in this Objection be dismissed, the Debtors reserve their rights to object on other grounds.

9. Nothing contained in this Objection is intended to or shall be construed to constitute a waiver of any additional defenses, claims or other issues Debtors may have with the allowance or propriety of the claims identified in **Exhibit A**. Furthermore, nothing contained in this Objection is intended to or shall be construed as a representation that **Exhibit A** is a complete and final list of all objectionable claims filed in these Chapter 11 proceedings.

WHEREFORE, the Debtors respectfully request that this Court enter an order disallowing and expunging each claim described in this Objection and shown on the Exhibit attached hereto and for such further relief as is just and proper.

THIS the 29th day of October, 2004.

Respectfully submitted,

MISSISSIPPI CHEMICAL CORPORATION, et al.

James W. O'Mara, MS Bar No. 3929

Douglas C. Noble, MS Bar No. 10526

Christopher R. Maddux, MS Bar No. 100501

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CERTIFICATE OF SERVICE

I do hereby certify that I have this date caused to be served via electronic mail and/or U.S. Mail, postage prepaid, a true and correct copy of the above and foregoing pleading to all parties listed below.

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SO CERTIFIED, this the 29th day of October, 2004.

JAMES W. O'MARA

DOUGLAS C. NOBLE

CHRISTOPHER R. MADDUX

In re: Mississippi Chemical Corporation OMNIBUS 1: EXHIBIT A - LATE FILED CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class*	
1	CARQUEST CARLSBAD PO BOX 83839 PORTLAND OR 97283	03-02990	1028	\$4,145.25	(U)	FILED ON 10/10/03. SCHEDULE S53398 BECOMES SURVIVING CLAIM.
2	CARQUEST CARLSBAD PO BOX 83839 PORTLAND OR 97283-0839	03-02990	1033	\$2,008.34	(U)	FILED ON 10/14/03. SCHEDULE S53398 BECOMES SURVIVING CLAIM.
3	CIT COMMUNICATIONS FINANCE CORPORATION ATTN BRANKRUPTCY DEPARTMENT STE 4104A 1 CIT DR LIVINGSTON NJ 07039-5703	03-02989	1000	\$50,781.23	(U)	FILED ON 9/29/03
4	CITICAPITAL COMMERCIAL CORPORATION PO BOX 140729 IRVING TX 75014-0729	03-02984	1067	\$7,392.00	(S)	FILED ON 11/13/03
5	CITICAPITAL COMMERCIAL CORPORATION PO BOX 140729 IRVING TX 75014-0729	03-02984	1066	\$25,760.00	(S)	FILED ON 11/13/03
6	DEBRUCE TRANSPORTATION GABRIELLA WELLER 4100 N MULBERRY DR KANSAS CITY MO 64116	03-02984	1085	\$4,050.00	(U)	FILED ON 4/22/2004
7	HARP SAFETY INC 147 WESLEY AVE JACKSON MS 39202-1026	03-02986	1036	\$3,829.60	(U)	FILED ON 10/14/03. SCHEDULE S52903 BECOMES SURVIVING CLAIM.
8	INEOS LLC PO BOX 718 PLAQUEMINE LA 70765-0718	03-02984	1047	\$665,369.46	(U)	FILED ON 10/27/03
9	JOY MINING MACHINERY ATTN RON BARTUNEK 2101 W PIKE ST HOUSTON PA 15342-1154	03-02990	1011	\$32,692.80	(U)	FILED ON 9/30/03. SCHEDULE S53973 AND R7 BECOME SURVIVING CLAIMS.
10	LEX CARIBBEAN HASTINGS THE COURTYARD BLDG CHRIST CHURCH BARBADOS	03-02984	1051	\$1,200.00	(U)	FILED ON 10/31/03
11	MCCOLD, TROY L 929 N PECAN DR HOBBS NM 88240-5336	03-02984	1074	BLANK	(U)	FILED ON 12/11/03

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In re: Mississippi Chemical Corporation **OMNIBUS 1: EXHIBIT A - LATE FILED CLAIMS**

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class*	Reason For Proposed Disallowance
12	NATIONAL UNION FIRE INSURANCE CO C/O LOUIS A MODUGNO ESQ PO BOX 2075 MCELROY DEUTSCH & MULVANEY LLP 1300 MOUNT KEMBLE AVE MORRISTOWN NJ 07960-8009	03-02984	1071	UNKNOWN	(U)	FILED ON 11/17/03
13	PECOS VALLEY OF NM LLC DBA INDUSTRIAL HEALTH SERVICES 2420 W PIERCE ST STE 103 CARLSBAD NM 88220-3517	03-02990	1010	\$3,899.50	(U)	FILED ON 9/29/03. SCHEDULE S53594 BECOMES SURVIVING CLAIM.
14	SAFETY KLEEN SYSTEMS INC 5400 LEGACY DR CLUSTER II BLDG 3 PLANO TX 75024	03-02984	1082	\$3,146.85	(U)	FILED ON 3/4/04. SURVIVED BY SCHEDULE RECORDS S52871 AND S54234
15	STEWART & STEVENSON SERVICES INC PO BOX 200441 HOUSTON TX 77216-0441	03-02984	1002	\$8,435.55	(U)	FILED ON 9/29/03. SCHEDULE S53239 BECOMES SURVIVING CLAIM.
16	VICKREY JR, DALE J 406 WALNUT DR APT 3 RUIDOSO NM 88345-6031	03-02984	1037	BLANK	(U)	FILED ON 10/15/03
17	W W GRAINGER INC M530 7300 N MELVINA AVE NILES IL 60714-3906	03-02984	1005	\$7,969.96	(U)	FILED ON 9/29/03. SCHEDULES S52882, S52883 & S52884 BECOME SURVIVING CLAIMS.
		:	totals:	\$33,152.00 \$787.528.54	(S) (U)	

\$787,528.54 (U)

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