UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI

In re	§	Chapter 11 Case
	§	
MISSISSIPPI CHEMICAL	§	Case No 03-02984 WEE
CORPORATION, et al [1]	§	
	§	
	§	Jointly Administered
Debtors	§	

FIRST QUARTERLY APPLICATION OF KPMG LLP AS ACCOUNTANTS, AUDITORS, TAX CONSULTANTS AND BANKRUPTCY COMPLIANCE ADVISORS FOR DEBTORS AND DEBTORS-IN-POSSESSION FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD FROM MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

KPMG LLP ("KPMG"), hereby files its First Quarterly Application (the "First Fee Application") for allowance of compensation and for reimbursement of expenses incurred by KPMG during the period from May 15, 2003 through September 30, 2003 (the "Compensation Period") pursuant to sections 330 and 331 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rule 2016 of the Local Rule of the United States Bankruptcy Court for the Southern District of Mississippi (the "Bankruptcy Local Rules") and respectfully represents as follows

JURISDICTION AND VENUE

1 The Court has jurisdiction to consider this First Fee Application pursuant to 28 U S C §§ 157 and 1334 Consideration of this Application is a core proceeding pursuant to 28 U S C § 157(b) Venue is proper in this district pursuant to 28 U S C §§ 1408 and 1409

1 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

BACKGROUND

2 On May 15, 2003, (the "Petition Date"), Mississippi Chemical Corporation, et al , Debtors and Debtors-in-Possession (**"Debtors"**) filed voluntary petitions under the Chapter 11 of the Bankruptcy Code Each of the Debtors continues in possession of its respective property and assets, and each continues operating and managing its respective businesses as a debtor-in-possession under §§ 1107 and 1108 of the Bankruptcy Code No trustee or examiner has been appointed in any of the Debtors' cases

3 On May 16, 2003, the Debtors filed an application (the "Employment Application") to retain KPMG as Accountants, Auditors, Tax Consultants and Bankruptcy Compliance Advisors for Debtors and Debtors-in-Possession for the Debtors, effective as of May 15, 2003

4 On May 16, 2003, the Court entered the Administrative Order governing procedures for submitting monthly statements and quarterly applications by professionals ("Administrative Order")

5 On May 20, 2003 the Court approved KPMG's Employment Application (Docket #43), in an "Order Authorizing Debtors-in-Possession to Retain and Employ KPMG LLP as Accountants, Auditors, Tax Consultants and Bankruptcy Compliance Advisors" (Attached as **Exhibit A)** the Debtors was authorized to retain KPMG as their accountants, auditors, tax consultants and bankruptcy compliance advisors effective as of the respective petition dates, with regard to [redacted]

The Retention Order authorizes the Debtors to compensate KPMG at KPMG's hourly rates charged for services of this type and to be reimbursed for actual and necessary out-of-pocket expenses that it incurred, subject to application to this Court in accordance with the Bankruptcy Code, the Bankruptcy Rules, all applicable local rules and orders of the Court and pursuant to Sections 105(a) and 331 of the Bankruptcy Code

COMPENSATION REQUESTED

6 Section 330 of the Bankruptcy Code allows a court to award a professional (a) "reasonable compensation for actual, necessary services" rendered by a professional and by any such person, based on "the nature, the extent, and the value of such services" and taking into account factors such as the "time spent on such services" and whether the services were necessary and beneficial to the estate, and (b) "reimbursement for actual, necessary expenses" 11 U S C § 330 Section 331 of the Bankruptcy Code allows a professional person to apply to the Bankruptcy Court periodically for interim compensation

7 By this First Fee Application and in accordance with section 330 and section 331 of the Bankruptcy Code, KPMG requests allowance of fees in the amount of $355,719 00 and ordinary and necessary expenses of $9,634 00 for a total amount $365,353 00

8 Since the Petition Date, in accordance with the Court's May 15, 2003 order (Docket #16), (the "Interim Compensation Order"), KPMG has submitted monthly statements to the Debtors requesting 80% of its fees and 100% of expense disbursements as follows

		Requested		Payments Received	
Date Filed	**Period Covered**	**Fees**	**Expenses**	**Fees**	**Expenses**
June 16, 2003	May 15, 2003 – May 31, 2003	$27,270 00	$983 00	$0 00	$0 00
July 15, 2003	June 1, 2003 – June 30, 2003	$44,097 00	$4,238 00	$35,277 60	$4,238 00
August 25, 2003	July 1, 2003 – July 31, 2003	$78,533 00	$1,753 00	$62,826 40	$1,753 00
September 15, 2003	August 1, 2003 - August 31, 2003	$120,681 00	$2,059 00	$96,544 80	$2,059 00
October 14, 2003	September 1, 2003 – September 30, 2003	$85,139 00	$601 00	$0 00	$0 00
Total		**$355,719.00**	**$9,634 00**	**$194,648 80**	**$8,050 00**

9 Other than these payments, KPMG has received no payment and no promises of payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with the matters covered by this Application

10 There is no agreement or understanding between KPMG and any other person for the sharing of compensation to be received for services rendered in this case

11 KPMG's charges for professional services rendered in this case are billed in accordance with KPMG's existing billing procedures The rates KPMG charged for the services

rendered by its professionals are comparable with rates charged for non-bankruptcy-related matters and are reasonable based on the customary compensation charged by comparably skilled professionals in comparable non-bankruptcy cases

12 KPMG submits that this First Fee Application complies with section 330 and section 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, and the Guidelines adopted by the Executive Office for the United States Trustee

SUMMARY OF SERVICES

13 A summary of time billed by KPMG is attached as **Exhibit B**, and the detailed time records for the Compensation Period are attached hereto as **Exhibit E1 – E7** and are incorporated herein by reference These records contain daily time logs describing the professional services rendered and the time expended by each professional for this period KPMG submits that the time entries comply with the following guidelines (a) no lumping of time, (b) each activity description includes the type of activity, and (c) each activity description includes the subject matter

14 Pursuant to Rule 2016(d)(3) of the Local Bankruptcy Rules, fee applications must include a detailed description of each major task performed by the applicant Accordingly, the following is a summary of certain of the significant professional services rendered by KPMG during the Compensation Period, as well as the compensation sought for such services **Exhibit E1 – E6** provides more detailed descriptions of the services provided These descriptions are separated into the following matters

CATEGORY	HOURS	FEES
Annual Audit	1,321 8	$264,066 00

Audit and review examinations of the financial statements of the Debtors as,

Analysis of accounting issues and advice to the Debtors' management regarding the proper accounting treatment of events,

Assistance in the preparation and filing of the Debtors' financial statements and disclosure documents required by the Securities and Exchange Commission,

Assistance in the preparation and filing of the Debtors' registration statements required by the Securities and Exchange Commission in relation to debt and equity offerings

Benefit Plan Audit	52 4	$10,109 00

Professional services rendered in connection with the annual audit of the financial statements for Mississippi Chemical Corporation401(K) Plan as of December 31, 2002

Court Hearings and Committee Meetings	93 5	$19,321 00

Attendance at certain of the Debtors' court hearings with respect to the emergency motion for DIP financing and for selection of a plan sponsor Participation in the Debtors' second quarter audit Committee meeting Various meetings with the Debtor regarding the audit and audit planning

Fee Statements and Fee Applications	34 3	$6,878 00

Preparation of the May, June, July, August and September fee statements

Financial and Company Analysis	35 5	$13,993 00

Consultation on, and assistance in the preparation and review of the monthly operating report as required by the Bankruptcy Court and the Office of the United States Trustee Assisting in the development of bankruptcy accounting procedures

Tax Issues Reorganization	30 9	$13,251 00

Advice and assistance on the tax consequences of proposed plans of reorganization

Travel Time	169 9	$28,102 00

Includes time incurred during necessary non-working travel

Total Fees Requested	**$355,719.00**

ACTUAL AND NECESSARY EXPENSES

15 Attached hereto as **Exhibit D1** and incorporated herein by reference, is a detailed description of the actual and necessary expenses incurred by KPMG in connection with its employment with the Debtors during the Compensation Period As set forth on **Exhibit D1**, KPMG seeks reimbursement of actual and necessary expenses incurred by KPMG during the Compensation Period in the aggregate amount of $9,634 00

16 KPMG states as follows regarding these expenses KPMG charges only for out of pocket expenses at KPMG's actual cost or reimbursement to its employees

17 KPMG submits that the foregoing services were necessary to the administration of this Chapter 11 case, were necessary and beneficial to the estates at the time such services were rendered, and were performed without unnecessary duplication of effort or expense

KPMG's request for compensation for the foregoing services is reflective of a reasonable and appropriate amount of time expended in performing such services commensurate with the complexity, importance and nature of the problem, issue or task involved

FIRST COLONIAL FACTORS

18 Pursuant to Local Bankruptcy Rule 2016(a), fee applications must include a discussion of the factors considered in *American Benefit Life Ins Co v Baddock (In re First Colonial Corp of America)*, 544 F 2d 1291, 1298-99 (5th Cir), *cert denied*, 431 U S 904 (1977) Consideration of the factors listed in *First Colonial Corp* indicates that the compensation requested by KPMG for the services rendered during the Compensation Period is reasonable

(a) Time and Labor Required As set forth in detail on **Exhibits B – E**, KPMG spent 1,738 3 hours during the Compensation Period performing professional and paraprofessional services on behalf of the Debtors. KPMG consistently utilizes the least expensive staff available commensurate with the degree of experience and expertise required for the task, in order to reduce the overall fees in this matter without any sacrifice to the quality of the services being rendered Paraprofessionals are utilized for the preparation of employment fee applications in order to further reduce overall fees Time devoted by the paraprofessionals may be compensated through the Debtors' estates, as set forth in *In re Busy Beaver Bldg Ctrs , Inc ,* 19 F 3d 833 (3rd Cir 1994) A list of professionals and paraprofessionals with KPMG who performed services for the Debtors during the Compensation Period and their billing rates are attached hereto as **Exhibit B**

(b) Novelty and Difficulty of the Questions Although the majority of the issues in this case were not novel, this case has presented a variety of issues normal to auditing an entity in bankruptcy Many of the matters addressed by KPMG were complex due to the size and nature of the operations of the Debtor, however the issues presented in this case were not overly difficult or unique to the KPMG professionals assigned to the case KPMG accomplished the tasks in a timely, effective and efficient manner

(c) Skill Requisite to Perform the Service Properly KPMG is a professional services firm with accountants and financial advisors having diverse experience and extensive knowledge in the [redacted] KPMG experience and expertise facilitated and expedited the results without incurring extra time and expense had less experienced professionals handled these matters

(d) Preclusion of Other Employment Due to the Acceptance of the Case KPMG is unable to estimate the extent it has been precluded from other employment, as, the services provided have, to varying degrees, prevented applicant from providing its services to other clients and from developing new business

(e) Customary Fee The rates charged by KPMG in this application are usual and customary hourly rates charged by KPMG to this client pre-bankruptcy, to other clients and in other bankruptcy cases KPMG represents that these hourly rates are reasonable, fair, and customary for the degree of skill and expertise required in this case These rates are comparable with the rates generally charged by other firms for bankruptcy services and the rates are reasonable in amount

(f) Whether the Fee is Fixed or Contingent The Fees requested in this First Fee Application do not represent either a contingent or fixed fee arrangement KPMG's

compensation is, however, as is true for other professionals in every bankruptcy case, contingent upon the Court's approval of this application

(g) Time Limitations Time limitations were imposed due to Court imposed deadlines and statutes of limitations

(h) Amount Involved and Results Obtained KPMG has worked on a number of issues during the Compensation Period, including, but not limited to, i) [redacted]

(i) The experience, reputation and ability of the professionals Each of KPMG's professionals who performed services for the Debtors possess a reputation for skill, quality, integrity and ability KPMG's professionals have assisted many debtors, banks, trustees, creditors and official committees in some of the largest and most sophisticated bankruptcy cases

(j) The Undesirability of the Case Although this case required the commitment of firm resources without certainty as to compensation or reimbursement, there is no "undesirable" nature of this case or KPMG's assistance to the Debtor herein

(k) Nature and Length of Professional Relationship with Client KPMG has served as accountants, auditors and tax advisors to the Debtors since [redacted]

(l) Awards in Similar Cases The Fees for which KPMG seeks compensation and reimbursement are not excessive but are commensurate with the compensation sought and awarded in similar cases and are comparable with KPMG rates for similar services outside bankruptcy As more fully described in **Exhibit B**, the fees requested by KPMG are in

the amount of $355,719 00 After taking into consideration the time and labor spent thus far and the nature and extent of the representation, KPMG believes the allowance requested is reasonable

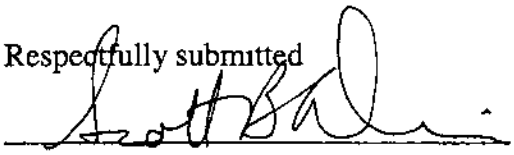
19 Although every effort has been made to include all fees and expenses from the Fee Period in this Application, some fees and expenses from the Fee Period might not be included in this application due to delays caused by accounting and processing procedures KPMG reserves the right to make further application to the Court for allowance of fees and expenses not included herein

CONCLUSION

WHEREFORE KPMG respectfully requests (a) First Interim allowance of $365,353 00 for the Compensation Period, representing $355,719 00 as compensation for professional services rendered during the Compensation Period and $9,634 00 as reimbursement for actual and necessary expenses KPMG incurred during the Compensation Period, (b) authorization for the Debtors' to pay KPMG such sums, (c) authority to seek compensation for preparing this Application, (d) that the allowance of compensation for professional services rendered and reimbursement of actual and necessary expenses be without prejudice to KPMG's right to seek such further compensation for the full value of services provided, and (e) for such other and further relief as is just

Dated _____

Respectfully submitted



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ACCOUNTANTS FOR THE DEBTORS
AND DEBTORS-IN-POSSESSION

CERTIFICATE OF SERVICE

I, Scott B Davis, do certify that a true copy of the foregoing First Quarterly Application was sent via First Class Mail to the parties listed below on this _____ day of October, 2003

Debtors
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Attn John M Flynt

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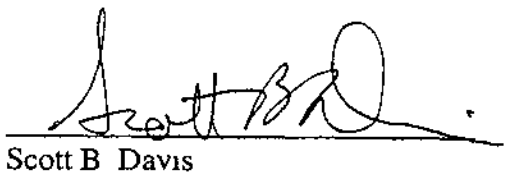

Scott B Davis

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

In re

MISSISSIPPI CHEMICAL CORPORATION, et al

Debtors

Case No 03-02984 WEE
(Jointly Administered)
Chapter 11

FIRST QUARTERLY APPLICATION OF KPMG LLP AS ACCOUNTANTS, AUDITORS, TAX CONSULTANTS AND BANKRUPTCY COMPLIANCE ADVISORS FOR DEBTORS AND DEBTORS-IN-POSSESSION FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD FROM MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name of Applicant	KPMG LLP
Authorized to Provide Professional Services to	Debtors and Debtors-in-Possession
Date of Retention	May 15, 2003
Period for which Compensation and Expense Reimbursement is sought	May 15, 2003 through September 30, 2003
Amount of Compensation sought as actual, reasonable and necessary	$355,719
Amount of Expense Reimbursement sought as actual, reasonable and necessary	$9,634

This is an _X_ interim ___ final application

The total time expended for fee application preparation is approximately 34 3 hours and the corresponding compensation requested is approximately $6,878

If this is not the first application filed, disclose the following for each prior application

		Requested		Approved	
Date	Period Covered	Fees	Expenses	Fees	Expenses

EXHIBIT B

MISSISSIPPI CHEMICAL CORPORATION, et al
Summary of Professional Hours and Fees
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Listed below are the KPMG professionals who performed services during the referenced period, their respective hourly rates, hours incurred, and associated fees

Name	Title	Rate	Hours	Fees
Caudill, Paul	Partner	$ 700	3 0	$ 2,100
Avent, Tom	Partner	$ 650	13 0	8,450
Addington, Randall (1)	Partner	$ 600	2 0	1 200
Addington, Randall (1)	Partner	$ 340	4 0	1 360
McElroy, Christal	Partner	$ 575	0 5	288
Davis Scott (2)	Partner	$ 590	1 6	944
Davis Scott (2)	Partner	$ 570	1 1	627
Cantrell, Timothy	Partner	$ 340	71 1	24,174
Johnson, Peder	Partner	$ 340	5 9	2,006
Hillier, Brad B (2)	Director	$ 510	8 3	4 233
Hillier, Brad B (2)	Director	$ 480	28 6	13,728
Hori, David	Director	$ 425	1 0	425
Kreamer, James	Sr Manager	$ 540	3 0	1,620
Simon, John F	Sr Manager	$ 245	3 0	735
Harris Deanna Walton	Sr Manager	$ 245	2 0	490
Vogel, Jeffrey L	Sr Manager	$ 245	3 0	735
Gratwick, Melinda	Sr Manager	$ 235	15 4	3 619
Johnson, John	Sr Manager	$ 235	243 5	57 223
Stratton Owen	Sr Manager	$ 235	2 0	470
Weaver, James	Manager	$ 400	2 3	920
Christopher Kenneth	Manager	$ 235	31 0	7 285
Holt, Jason	Manager	$ 235	388 0	91 180
Smith, David	Sr Associate	$ 350	1 0	350
Simmons, Lisa	Sr Associate	$ 325	54 7	17 778
Smith, Brian	Sr. Associate	$ 300	3 4	1,020
Holt, Jason	Sr Associate	$ 160	53 0	8 480
Cunningham, Joel	Sr Associate	$ 160	8 0	1,280
Edmonson, Richard	Sr Associate	$ 160	12 4	1 984
Martin, M Tia	Associate	$ 240	5 0	1 200
Cummins Alex	Associate	$ 130	233 0	30 290
Coburn, Walker	Associate	$ 130	0 5	65
Breckenridge Irvin	Associate	$ 130	236 0	30 680
Henley, Lindsey	Associate	$ 130	46 6	6 058
Jones Jr, Donald H	Associate	$ 130	191 1	24 843
Janovsky, Amy	Associate	$ 130	1 0	130
Stuckley, Alan	Associate	$ 130	35 0	4 550
Beserra, Rebecca (2)	Paraprofessional	$ 140	14 2	1,988
Beserra, Rebecca (2)	Paraprofessional	$ 120	10 1	1,212

SUBTOTAL	**1,738 3**	**$ 355,719**
TOTAL FEES		**$ 355,719**
TOTAL EXPENSES		**$ 9,634**
TOTAL FEES AND EXPENSES		**$ 365,353**

EXHIBIT C

MISSISSIPPI CHEMICAL CORPORATION, et al
Summary of Hours and Fees by Time Category
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Listed below are the hours incurred and associated fees for each time category

Time Category	Hours	Fees
Annual Audit	1,321 8	$ 264,066
Benefit Plans Audit	52 4	10,109
Court Hearings and Conference with Client	93 5	19,321
Fee Statements and Fee Applications	34 3	6,878
Financial and Company Analysis	35 5	13,993
Tax Issues Reorganization	30 9	13,251
Travel Time	169 9	28,102
TOTALS	**1,738 3**	**$ 355,719**

EXHIBIT D

MISSISSIPPI CHEMICAL CORPORATION, et al
Summary of Expenses by Category
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Listed below are the expenses incurred for each expense category

Expense Category	Amount
Airfare	$ 2,493
Ground Transportation	4,878
Lodging	1,230
Meals	956
Miscellaneous	77
TOTAL EXPENSES	**$ 9,634**

EXHIBIT D1

MISSISSIPPI CHEMICAL CORPORATION, et al
Summary of Expenses
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name	Date	Expense Type	Description	Amount
Hiller Bradley	05/20/03	Airfare	Travel from Jackson to Atlanta.	$ 335
Hiller Bradley	06/16/03	Airfare	Travel from Houston to Jackson MS to attend planning meetings with Mississippi Chemical management group	638
Breckenridge Irvin	06/16/03	Airfare	Airfare from Jackson, MS to El Paso TX (R/T)	757
Jones Jr Donald	06/16/03	Airfare	Airfare from	763
			Airfare Subtotal	**2,493**
Hiller Bradley	05/20/03	Ground Transportation	Rental car charges while out of town	$ 97
Hiller Bradley	05/20/03	Ground Transportation	Car service	100
Hiller Bradley	05/22/03	Ground Transportation	Car service	100
Holt, Jason	05/22/03	Ground Transportation	Mileage to and from client location.	35
Holt Jason	05/23/03	Ground Transportation	Mileage to and from client location.	35
Holt, Jason	05/27/03	Ground Transportation	Mileage to and from client location.	35
Stuckey Alan	05/28/03	Ground Transportation	Mileage to and from client location.	36
Holt, Jason	05/29/03	Ground Transportation	Mileage to and from client location.	35
Holt, Jason	05/30/03	Ground Transportation	Mileage to and from client location.	35
Stuckey Alan	05/30/03	Ground Transportation	Mileage to and from client location.	36
Holt, Jason	06/05/03	Ground Transportation	Mileage outside normal commute commute for 5 days (450 miles) from Jackson to Yazoo City	162
Breckenridge Irvin	06/13/03	Ground Transportation	Gas for rental car while at client location	32
Hiller Bradley	06/16/03	Ground Transportation	Car Service from airport to meeting in Jackson	25
Hiller Bradley	06/16/03	Ground Transportation	Car Service from meeting to airport in Jackson	25
Hiller Bradley	06/16/03	Ground Transportation	Parking at Atlanta Airport	12
Hiller Bradley	06/16/03	Ground Transportation	Rental Car for the planning meeting in Jackson	97
Breckenridge Irvin	06/16/03	Ground Transportation	Taxi from residence to Jackson International Airport.	32
Breckenridge Irvin	06/16/03	Ground Transportation	Rental Car to drive to and from MCC Potash inventory	221
Breckenridge Irvin	06/19/03	Ground Transportation	Taxi from Jackson International Airport to residence	33
Breckenridge Irvin	06/25/03	Ground Transportation	Mileage outside normal commute to Donaldsonville MS plant (445 miles)	166
Cunningham Joel	06/29/03	Ground Transportation	Mileage from Jackson, MS to Pascagoula, MS and return for MS Phosphates physical inventory observation (172 5 miles each way)	124
Breckenridge III Irvin L	07/01/03	Ground Transportation	Reimbursable miles for MCC Audit From Jackson, MS To Yazoo City MS return	32
Breckenridge III Irvin L	07/01/03	Ground Transportation	Reimbursable miles for MCC Audit From Jackson, MS To Yazoo City MS and return	32
Cunningham Joel	07/01/03	Ground Transportation	Reimbursable miles for MS Phosphates Inventory From Jackson MS To Pascagoula, MS	130
Breckenridge III Irvin L	07/11/03	Ground Transportation	Reimbursable Miles for MCC Audit (7/28 7/30 & 7/31) From Jackson, MS To Yazoo City MS and return	65
Breckenridge III Irvin L	07/11/03	Ground Transportation	Reimbursable Miles for MCC Audit (5 days the week of 7/14) From Jackson, MS To Yazoo City MS and return	162
Breckenridge III, Irvin L	07/11/03	Ground Transportation	Reimbursable Miles for MCC Audit (5 days the week of 7/21) From Jackson, MS To Yazoo City MS and return	216
Cantrell Timothy	07/14/03	Ground Transportation	Reimbursable Miles for Mississippi Chemical From Jackson, MS To Yazoo City	32
Cummins Alex	07/14/03	Ground Transportation	Reimbursable Miles for MS Chem Audit From Jackson, MS To Yazoo City MS	40
Cummins Alex	07/14/03	Ground Transportation	Reimbursable Miles for Mississippi Chemical Audit From Jackson MS To Yazoo City MS	40
Holt, Jason	07/14/03	Ground Transportation	Reimbursable Miles for Year end audit MCC From Jackson To Yazoo City	66
Johnson, John	07/14/03	Ground Transportation	Reimbursable Miles for Miss Chemical 2003 Audit From Jackson, MS to Yazoo City To Yazoo City MS to Jackson MS	29
Cummins Alex	07/16/03	Ground Transportation	Reimbursable Miles for Mississippi Chemical Corporation Audit. 9 days From Jackson, MS To Yazoo City MS	356
Johnson, John	07/18/03	Ground Transportation	Reimbursable Miles From Jackson, MS to Yazoo City To Yazoo City MS to Jackson, MS	29

EXHIBIT D1

MISSISSIPPI CHEMICAL CORPORATION, et al
Summary of Expenses
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name	Date	Expense Type	Description	Amount
Henley Lindsey	07/21/03	Ground Transportation	Reimbursable Miles for MS Chem audit From Brandon MS To Yazoo City MS	41
Henley Lindsey	07/23/03	Ground Transportation	Reimbursable Miles for MS Chem audit From Brandon MS To Yazoo City MS	41
Christopher Kenneth	07/30/03	Ground Transportation	Reimbursable Miles for tax accrual review From Jackson ms To Yazoo city ms	41
Holt, Jason	07/30/03	Ground Transportation	Reimbursable Miles 3 round trips from Jackson to Yazoo From To	97
Jones Jr Donald	07/30/03	Ground Transportation	Reimbursable Miles for Mississippi Chemical Corporation Audit From Jackson, MS To Yazoo City MS	108
Jones Jr Donald	08/04/03	Ground Transportation	Reimbursable Miles for travel to and from Mississippi Chemical in Yazoo City MS From Jackson, MS To Yazoo City MS	180
Holt, Jason	08/08/03	Ground Transportation	Reimbursable Miles for 4 days round trip from Jackson to Yazoo City	130
Simmons Lisa	08/08/03	Ground Transportation	Gas for rental car while driving to and from client location	10
Simmons Lisa	08/08/03	Ground Transportation	Gas for rental car while driving to and from client location	15
Simmons Lisa	08/08/03	Ground Transportation	Gas for rental car while driving to and from client location	15
Simmons Lisa	08/08/03	Ground Transportation	Gas for rental car while driving to and from client location for 8/4/2003 8/8/2003	168
Cummins Alex	08/12/03	Ground Transportation	Reimbursable Miles for 11 days of audit work at Yazoo City MS	396
Johnson, John	08/26/03	Ground Transportation	Reimbursable Miles for MCC 2003 audit From Jackson, MS To Yazoo City MS and return	36
Johnson, John	08/27/03	Ground Transportation	Reimbursable Miles for 2003 MCC audit From Jackson To Yazoo City	14
Breckenridge Irvin	08/28/03	Ground Transportation	Reimbursable Miles for MCC audit From Jackson MS To Yazoo City and return (4 days)	135
Cantrell, Timothy	08/28/03	Ground Transportation	Reimbursable Miles for MCC audit From Jackson, MS To Yazoo City MS to Jackson.	32
~~Cantrell Timothy~~	~~08/28/03~~	~~Ground Transportation~~	~~Reimbursable Miles for MCC audit From Jackson, MS To Yazoo City, MS to Jackson.~~	32
Holt, Jason	08/28/03	Ground Transportation	Reimbursable Miles for 5 days travel to Yazoo from Jackson From Yazoo To Jackson	169
Johnson, John	08/28/03	Ground Transportation	Reimbursable Miles for 2003 MCC audit From Yazoo City To Jackson	14
Johnson, John	08/29/03	Ground Transportation	Reimbursable Miles for 2003 MCC audit From Jackson To Yazoo City and return.	36
Cummins Alex	08/29/03	Ground Transportation	Reimbursable Miles outside normal commute from Pearl MS to Mississippi Chemical Corp corporate office	36
Johnson, John	09/03/03	Ground Transportation	Reimbursable Miles outside normal commute from Jackson, MS to Yazoo City MS and return	36
Johnson John	09/04/03	Ground Transportation	Reimbursable Miles outside normal commute from Jackson, MS to Yazoo City MS	14
Holt, Jason	09/08/03	Ground Transportation	Reimbursable Miles outside normal commute for 9 days from Jackson MS to Yazoo City MS and return.	311
Johnson, John	09/10/03	Ground Transportation	Reimbursable Miles outside normal commute from Jackson, MS to Yazoo City MS	36
Johnson, John	09/11/03	Ground Transportation	Reimbursable Miles outside normal commute from Jackson MS to Yazoo City MS and return	36
			Ground Transportation Subtotal	**$ 4,878**
Hillier Bradley	05/20/03	Lodging	Jackson, Mississippi (1 night)	$ 107
Breckenridge Irvin	06/13/03	Lodging	Donaldsonville MS (1 night)	73
Breckenridge Irvin	06/16/03	Lodging	Carlsbad, NM (2 nights)	145
Jones Jr Donald	06/16/03	Lodging	El Paso TX (1 night)	124
Jones Jr Donald	06/16/03	Lodging	Carlsbad, NM (2 nights)	145
Breckenridge Irvin	06/18/03	Lodging	El Paso TX (2 nights)	136
Cunningham Joel	06/29/03	Lodging	Lodging in Pascagoula, MS	77
Cummins, Alex	06/30/03	Lodging	Yazoo City MS number of nights 1	64
Simmons Lisa	08/08/03	Lodging	Jackson, MS number of nights 4	300
Johnson, John	08/27/03	Lodging	Yazoo City MS number of nights 1	59

EXHIBIT D1

MISSISSIPPI CHEMICAL CORPORATION, et al
Summary of Expenses
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name	Date	Expense Type	Description	Amount
			Lodging Subtotal	$ 1,230
Breckenridge Irvin	06/13/03	Meals	Out of town breakfast.	$ 9
Breckenridge Irvin	06/13/03	Meals	Out of town lunch.	11
Breckenridge Irvin	06/13/03	Meals	Out of town dinner	24
Breckenridge Irvin	06/13/03	Meals	Incidental expense	2
Breckenridge Irvin	06/13/03	Meals	Incidental expense	2
Breckenridge Irvin	06/13/03	Meals	Out of town meal	24
Hilher Bradley	06/16/03	Meals	Out of town dinner	25
Breckenridge Irvin	06/16/03	Meals	Out of town breakfast.	9
Breckenridge Irvin	06/16/03	Meals	Out of town lunch	9
Breckenridge Irvin	06/16/03	Meals	Out of town dinner	22
Breckenridge Irvin	06/16/03	Meals	Incidental expense	2
Jones Jr Donald	06/16/03	Meals	Out of town breakfast.	9
Jones Jr Donald	06/16/03	Meals	Out of town lunch	9
Jones Jr Donald	06/16/03	Meals	Out of town dinner	22
Jones Jr Donald	06/16/03	Meals	Incidental expense	2
Breckenridge Irvin	06/17/03	Meals	Out of town breakfast.	9
Breckenridge Irvin	06/17/03	Meals	Out of town lunch	9
Breckenridge Irvin	06/17/03	Meals	Out of town dinner	22
Breckenridge Irvin	06/17/03	Meals	Incidental expense	2
Jones Jr Donald	06/17/03	Meals	Out of town breakfast.	9
Jones Jr Donald	06/17/03	Meals	Out of town lunch	9
Jones Jr Donald	06/17/03	Meals	Out of town dinner	22
Jones Jr Donald	06/17/03	Meals	Incidental expense	2
Breckenridge Irvin	06/18/03	Meals	Out of town breakfast.	9
Breckenridge Irvin	06/18/03	Meals	Out of town lunch	9
Breckenridge Irvin	06/18/03	Meals	Out of town dinner	22
Breckenridge Irvin	06/18/03	Meals	Incidental expense	2
Jones Jr Donald	06/18/03	Meals	Out of town breakfast.	9
Jones Jr Donald	06/18/03	Meals	Out of town lunch	9
Jones Jr Donald	06/18/03	Meals	Out of town dinner	22
Jones Jr Donald	06/18/03	Meals	Incidental expense	2
Breckenridge Irvin	06/19/03	Meals	Out of town breakfast.	9
Breckenridge Irvin	06/19/03	Meals	Out of town lunch.	9
Breckenridge Irvin	06/19/03	Meals	Out of town dinner	22
Breckenridge Irvin	06/19/03	Meals	Incidental expense	2
Jones Jr Donald	06/19/03	Meals	Out of town breakfast.	9
Jones Jr Donald	06/19/03	Meals	Out of town lunch.	9
Jones Jr Donald	06/19/03	Meals	Out of town dinner	22
Jones Jr Donald	06/19/03	Meals	Incidental expense	2
Cunningham, Joel	07/01/03	Meals	Out of town breakfast.	7
Cunningham, Joel	07/01/03	Meals	Out of town lunch.	7
Cunningham, Joel	07/01/03	Meals	Out of town dinner	16
Breckenridge Irvin	07/11/03	Meals	Out of town breakfast for staff	20
Johnson, John	07/14/03	Meals	Out of town lunch with T Cantrell J Holt, T Breckenridge and A. Cummins (all KPMG)	46
Johnson, John	07/18/03	Meals	Out of town lunch with T Breckenridge A Cummins and D Jones (all KPMG)	37
Holt, Jason	07/30/03	Meals	Out of town lunch with K Christopher T Breckenridge D Jones A Cummins and J Holt (all KPMG)	63
Simmons Lisa	08/05/03	Meals	Out of town breakfast.	8
Simmons Lisa	08/05/03	Meals	Out of town lunch	8
Simmons, Lisa	08/06/03	Meals	Out of town breakfast.	8
Simmons Lisa	08/06/03	Meals	Out of town lunch	12
Simmons Lisa	08/07/03	Meals	Out of town breakfast.	8
Simmons Lisa	08/07/03	Meals	Out of town lunch	8
Simmons, Lisa	08/07/03	Meals	Out of town dinner	14

EXHIBIT D1

MISSISSIPPI CHEMICAL CORPORATION, et al
Summary of Expenses
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name	Date	Expense Type	Description	Amount
Simmons, Lisa	08/08/03	Meals	Out of town breakfast.	8
Simmons, Lisa	08/08/03	Meals	Out of town lunch.	9
Johnson, John	08/13/03	Meals	Out of town dinner	30
Johnson, John	08/18/03	Meals	Out of town lunch	14
Johnson, John	08/26/03	Meals	Out of town lunch with self J Holt and T Breckenridge (all KPMG)	29
Johnson, John	08/26/03	Meals	Out of town dinner	35
Breckenridge Irvin	08/28/03	Meals	Out of town meal	8
Breckenridge Irvin	08/28/03	Meals	Out of town meal	8
Breckenridge Irvin	08/28/03	Meals	Out of town meal	8
Breckenridge Irvin	08/28/03	Meals	Out of town meal	8
Cantrell Tim	08/28/03	Meals	Out of town meal with J Johnson J Holt, I Breckenridge A. Cummins (all KPMG)	42
Johnson, John	09/02/03	Meals	Out of town meal with K. Christopher and J Holt (both KPMG)	41
Johnson John	09/22/03	Meals	Out of town meal	21
			Meals Subtotal	**$ 956**
Breckenridge Irvin	06/13/03	Miscellaneous	Disposable camera for MPI inventory observation.	$ 10
Breckenridge Irvin	06/13/03	Miscellaneous	Develop pictures of product while at MPI observation.	8
Simmons, Lisa	08/08/03	Miscellaneous	Long distance calls while at client location for the period covered 8/4/2003-8/8/2003	22
Beserra Rebecca	08/29/03	Miscellaneous	First Class postage for fee statements	9
Johnson, John	09/16/03	Miscellaneous	Business use of cell phone from 8/17/03 9/16/03 Calls to/from office and clients while traveling	28
			Miscellaneous Subtotal	**$ 77**
			Grand Total	**$ 9,634**

EXHIBIT E1

MISSISSIPPI CHEMICAL CORPORATION, et al
Annual Audit
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name	Date	Description	Hours	Rate	Fees
Holt, Jason	05/15/03	Agree amount per client first draft of form 10Q for the quarter ended March 31 2003 to review work-papers	2 0	$ 160	$ 320
Holt, Jason	05/15/03	Reconcile revised client consolidated financial statements to preliminary financial statements used during quarterly field work	0 5	$ 160	$ 80
Johnson, John	05/15/03	Review Form 8 K regarding bankruptcy filing.	0 3	$ 235	$ 71
Johnson, John	05/15/03	Review March 31 2003 Form 10 Q (first draft sent to KPMG for review)	4 0	$ 235	$ 940
Johnson, John	05/15/03	Discuss with J Holt (KPMG) reconciliation of preliminary consolidated financial statement to Form 10-Q	0 7	$ 235	$ 165
Cantrell Tim	05/15/03	Review March 31 2003 Form 10 Q (first draft sent to KPMG for review)	3 0	$ 340	$ 1 020
Johnson John	05/16/03	Discussion with T Cantrell (KPMG) and Consultation with SEC/Concurring review partner related to the company s impairment charge related to Donaldsonville nitrogen production assets and recognition of the gain in the third quarter related to undesignating certain natural gas hedging instruments	2 0	$ 235	$ 470
Cantrell Tim	05/16/03	Discussion with J Johnson (KPMG) and Consultation with SEC/Concurring review partner related to the company s impairment charge related to Donaldsonville nitrogen production assets and recognition of the gain in the third quarter related to undesignating certain natural gas hedging instruments	2 0	$ 340	$ 680
Randy Addington	05/18/03	Review March 31 2003 Form 10 Q	2 0	$ 340	$ 680
Johnson, John	05/19/03	Review second draft of March 31 2003 Form 10Q (second draft sent to KPMG by M Crane (Debtor) via e-mail on May 17 2003)	1 5	$ 235	$ 353
Johnson John	05/19/03	Review and address concurring review partner's review comments on the March 31 2003 Form 10Q	0 5	$ 235	$ 118
Cantrell Tim	05/19/03	Review second draft of March 31 2003 Form 10Q (second draft sent to KPMG by M Crane (Debtor) via e-mail on May 17 2003)	2 0	$ 340	$ 680
Cantrell Tim	05/19/03	Review audit committee presentation document for May 21 2003 audit committee meeting	1 0	$ 340	$ 340
Johnson, John	05/20/03	Draft March 31 2003 quarterly representation letter	1 0	$ 235	$ 235
Holt, Jason	05/21/03	Discussion with J Johnson (KPMG) about quarter ended March 31 2003 Significant Issues and Decisions Document and planning issues for year-end audit.	0 5	$ 160	$ 80
Holt, Jason	05/21/03	Preparation of Significant Issues and Decisions Document draft for quarter ended March 31 2003	1 0	$ 160	$ 160
Johnson John	05/21/03	Review of third quarter effective tax rate and tax provision reconciliation with J Scott (Debtor)	2 5	$ 235	$ 588
Johnson John	05/21/03	Participate in May 21 2003 telephonic audit committee meeting	1 0	$ 235	$ 235
Cantrell Tim	05/21/03	Participate in May 21 2003 telephonic audit committee meeting	1 0	$ 340	$ 340
Holt, Jason	05/22/03	Create and distribute of time reporting template	0 3	$ 160	$ 48
Holt, Jason	05/22/03	Meet with M Dorash VP of Internal Audit, concerning their control test work performed during the year and planning for inventory observations	0 5	$ 160	$ 80
Holt, Jason	05/22/03	Review and copy relevant documents from Internal Audit work binder related to Procurement and Disbursement	1 2	$ 160	$ 192

EXHIBIT E1

MISSISSIPPI CHEMICAL CORPORATION, et al
Annual Audit
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name	Date	Description	Hours	Rate	Fees
Holt, Jason	05/22/03	Review and copy relevant documents from Internal Audit work binder related to Revenue Procedures	1 3	$ 160	$ 200
Holt, Jason	05/22/03	Review and copy relevant documents from Internal Audit work binder related to Accounts Receivable Confirmation	1 5	$ 160	$ 240
Holt, Jason	05/22/03	Review of accounts receivable confirmations received including confirmations in which the customer noted a difference from company records	2 2	$ 160	$ 352
Holt, Jason	05/22/03	Review of alternative procedures performed by Internal Audit for accounts receivable confirmations sent but not received back.	0 8	$ 160	$ 128
Holt, Jason	05/22/03	Select items to retest from Internal Audit work binders that we will rely upon for audit evidence	0 5	$ 160	$ 80
Holt, Jason	05/23/03	Re perform Internal Audit's debit memo testing	1 0	$ 160	$ 160
Holt, Jason	05/23/03	Re-perform Internal Audits attribute testing related to revenue and receivables	2 0	$ 160	$ 320
Holt, Jason	05/23/03	Re perform Internal Audits attribute testing related to purchases and distributions	3 0	$ 160	$ 480
Holt, Jason	05/23/03	Review Internal Audit's work binder related to Payroll procedures	1 0	$ 160	$ 160
Holt, Jason	05/27/03	Re perform Internal Audits alternative procedures on accounts receivable confirmations sent but not received	1 5	$ 160	$ 240
Holt, Jason	05/27/03	Introduce A Stuckey (KPMG) to company and personnel	0 5	$ 160	$ 80
Holt, Jason	05/27/03	Supervise A Stuckey (KPMG) with planned procedures of updating memos	0 3	$ 160	$ 48
Holt, Jason	05/27/03	Re-perform Internal Audits attribute testing related to revenue and receivables	2 7	$ 160	$ 432
Holt, Jason	05/27/03	Re perform Internal Audits attribute testing related to purchases and distributions	1 3	$ 160	$ 208
Holt, Jason	05/27/03	Review and copy relevant work papers from Internal Audits work binder related to Payroll Procedures	1 2	$ 160	$ 192
Stuckey Alan	05/27/03	Update revenue receipts and collections process memorandum including interviews of client personnel	2 0	$ 130	$ 260
Stuckey Alan	05/27/03	Update procurement and disbursements process memorandum including interviews of client personnel	1 0	$ 130	$ 130
Stuckey Alan	05/27/03	Update human resources process memorandum including interviews of relevant client personnel	1 0	$ 130	$ 130
Stuckey Alan	05/27/03	Update inventory management process memorandum including interviews of relevant client personnel	1 0	$ 130	$ 130
Stuckey Alan	05/27/03	Perform accuracy test-work on consolidated fixed assets ledgers (clerical additions disposal and transfers)	3 0	$ 130	$ 390
Holt, Jason	05/28/03	Supervise A Stuckey (KPMG) on organizing and verifying mathematical accuracy of fixed asset schedules and inventory work-papers that were prepared by client	0 3	$ 160	$ 48
Holt, Jason	05/28/03	Review payroll test work by KPMG in June 30 2002 audit, determine which attributes tested by Internal Audit to re perform in the current year and select sample for test work	0 8	$ 160	$ 120
Holt, Jason	05/28/03	Supervision A Stuckey (KPMG) on controls test work related to accounts payable and cash account monthly reconciliations	0 5	$ 160	$ 80
Holt, Jason	05/28/03	Review of items received and not received from prepared by client list for Potash and Phosphate	0 5	$ 160	$ 80

EXHIBIT E1

MISSISSIPPI CHEMICAL CORPORATION, et al
Annual Audit
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name	Date	Description	Hours	Rate	Fees
Holt, Jason	05/28/03	Review KPMG Nitrogen inventory work papers from 6/30/02 audit	1 0	$ 160	$ 160
Holt, Jason	05/28/03	Interim testing of Nitrogen Inventory Reconciliation.	0 5	$ 160	$ 80
Holt, Jason	05/28/03	Interim testing of Nitrogen Inventory Roll-forward	2 2	$ 160	$ 344
Holt, Jason	05/28/03	Interim testing of Nitrogen Inventory Finished Goods Summary	1 5	$ 160	$ 240
Holt, Jason	05/28/03	Interim testing of Nitrogen Cost Build up	0 5	$ 160	$ 80
Holt, Jason	05/28/03	Allocation of expenses to finished product.	0 3	$ 160	$ 48
Stuckey Alan	05/28/03	Perform accuracy test work on consolidated fixed assets ledgers (clerical additions disposal and transfers)	2 0	$ 130	$ 260
Stuckey Alan	05/28/03	Perform completeness and validity test-work within payroll process	3 0	$ 130	$ 390
Stuckey Alan	05/28/03	Perform cash reconciliation process test work.	3 0	$ 130	$ 390
Holt, Jason	05/29/03	Interim testing of Nitrogen Inventory Reconciliation.	0 3	$ 160	$ 40
Holt, Jason	05/29/03	Supervise A Stuckey (KPMG) with cash reconciliations test work and preparation of work paper memo to summarize procedures performed in testing cash reconciliations	0 5	$ 160	$ 80
Holt, Jason	05/29/03	Supervise A Stuckey (KPMG) with testing of monthly reconciliation of accounts payable	0 3	$ 160	$ 53
Holt, Jason	05/29/03	Interim testing of Nitrogen Inventory Roll forward	2 5	$ 160	$ 400
Holt, Jason	05/29/03	Interim testing of Nitrogen Inventory Finished Goods Summary	2 7	$ 160	$ 427
Holt, Jason	05/29/03	Interim testing of Nitrogen Cost Build up	2 0	$ 160	$ 320
Stuckey Alan	05/29/03	Perform cash reconciliation process test-work	3 0	$ 130	$ 390
Stuckey, Alan	05/29/03	Perform accounts payable reconciliation process test work	3 0	$ 130	$ 390
Stuckey Alan	05/29/03	Update procurement and disbursements process memorandum including interviews of client personnel	2 0	$ 130	$ 260
Holt, Jason	05/30/03	Allocation of expenses to finished product.	1 5	$ 160	$ 240
Holt, Jason	05/30/03	Review staff work performed on monthly reconciliations for cash and accounts payable accounts	1 3	$ 160	$ 200
Holt, Jason	05/30/03	Phosphate inventory roll forward	0 8	$ 160	$ 120
Stuckey Alan	05/30/03	Perform accounts payable reconciliation process test work	4 0	$ 130	$ 520
Stuckey Alan	05/30/03	Update inventory management process memorandum including interviews of relevant client personnel	0 5	$ 130	$ 65
Stuckey Alan	05/30/03	Update procurement and disbursements process memorandum including interviews of client personnel	0 5	$ 130	$ 65
Stuckey Alan	05/30/03	Perform cash reconciliation process test-work	2 0	$ 130	$ 260
Holt, Jason	06/02/03	Review and assimilate staff files from interim work	0 5	$ 235	$ 118
Holt, Jason	06/02/03	Interim testing of phosphate inventory change account and related roll-forward work paper	2 8	$ 235	$ 658
Holt, Jason	06/02/03	Review prior year potash inventory work papers in planning for June 16 17 18 & 19th physical inventory	1 0	$ 235	$ 235
Holt Jason	06/02/03	Discuss with B Tomesch (potash plant controller) related to audit work papers requested and physical inventory planning	0 5	$ 235	$ 118
Holt, Jason	06/02/03	Testing potash inventory roll forward including agreeing cost build up reports	1 8	$ 235	$ 423
Holt Jason	06/02/03	Discuss with B Tomesch (potash plant controller) related to reconciling costs of goods sold to audit lead schedules	0 5	$ 235	$ 118

EXHIBIT E1

MISSISSIPPI CHEMICAL CORPORATION, et al
Annual Audit
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name	Date	Description	Hours	Rate	Fees
Holt, Jason	06/02/03	Review potash inventory work papers prepared by KPMG	0 8	$ 235	$ 188
Holt, Jason	06/03/03	Review and revise revenue process analysis documentation	1 2	$ 235	$ 282
Holt Jason	06/03/03	Review and revise revenue audit program	1 0	$ 235	$ 235
Holt, Jason	06/03/03	Review and revise accounts payable process analysis documentation	0 9	$ 235	$ 212
Holt, Jason	06/03/03	Review and revise accounts payable audit program	1 2	$ 235	$ 282
Holt, Jason	06/03/03	Review and revise human resource process analysis documentation	1 3	$ 235	$ 306
Holt, Jason	06/03/03	Review and revise human resource audit program	1 8	$ 235	$ 423
Stratton Owen	06/03/03	Schedule manager related and schedule the Company s various June 2003 physical inventory observations	2 0	$ 235	$ 470
Holt, Jason	06/04/03	Selection and audit testing of fixed asset disposals including agreeing to relevant supporting documentation through April 30 2003	0 8	$ 235	$ 188
Holt, Jason	06/04/03	Review and revise inventory management process analysis documentation	0 8	$ 235	$ 188
Holt, Jason	06/04/03	Review and revise inventory management audit program	0 8	$ 235	$ 188
Holt, Jason	06/04/03	Review and assimilate interim work paper files and complete audit programs	0 7	$ 235	$ 165
Holt, Jason	06/04/03	Replace and reference client's revised phosphate inventory lead schedules provided by the client	0 3	$ 235	$ 71
Holt, Jason	06/04/03	Replace and reference client s revised potash inventory lead schedules provided by the client	0 5	$ 235	$ 118
Holt, Jason	06/05/03	Interim testing of phosphate inventory change account and related roll forward work paper	0 8	$ 235	$ 188
Holt, Jason	06/05/03	Agree all client provided lead schedules to the April 30 2003 financial statements	0 8	$ 235	$ 188
Holt, Jason	06/05/03	Agree conversion costs per the potash production reports to the detail of cost center activity (general ledger)	1 8	$ 235	$ 423
Holt, Jason	06/05/03	Perform planning analysis including reviewing potash financial statements and related discussions with B Tomesch (potash controller)	1 2	$ 235	$ 282
Holt, Jason	06/05/03	Document results of Potash planning analysis	0 8	$ 235	$ 188
Holt, Jason	06/05/03	Update audit risk assessments included in the KPMG risk analysis document based on results of interim work performed to date	0 8	$ 235	$ 188
Holt, Jason	06/06/03	Perform planning analysis including reviewing nitrogen and corporate April 30 2003 financial statements and related discussions with various corporate personnel including G Roark and S Boutwell (both Mississippi Chemical)	1 8	$ 235	$ 423
Holt, Jason	06/06/03	Document planning analysis procedures	1 5	$ 235	$ 353
Holt, Jason	06/06/03	Perform planning analysis including reviewing phosphates April 30 2003 financial statements and related discussions with various E Merrill (phosphate plant controller)	1 0	$ 235	$ 235
Holt, Jason	06/06/03	Document phosphates planning analysis	1 3	$ 235	$ 306
Holt, Jason	06/06/03	Print and assimilate nitrogen lead schedules agree to inventory work papers and agree to prior year work papers	0 8	$ 235	$ 188

EXHIBIT E1

MISSISSIPPI CHEMICAL CORPORATION, et al
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MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name	Date	Description	Hours	Rate	Fees
Holt, Jason	06/06/03	Coordinate Pascagoula product, Donaldsonville product, Yazoo City product and Carlsbad product and spare parts inventory observations drafting and distributing inventory instructions and drafting and distributing inventory audit programs	1 5	$ 235	$ 353
Cantrell Timothy	06/09/03	Planning procedures related to the audit of the June 30 2003 consolidated financial statement of Mississippi Chemical Corporation	4 0	$ 340	$ 1 360
Johnson, John	06/16/03	Review physical inventory observation planning and related procedures	1 3	$ 235	$ 306
Johnson, John	06/16/03	Research related to the Company's adoption of the "smoothing" method of determining the actuarial valuation of plan assets for the Company's defined benefit pension plan (I R.B 357 Revenue Procedure 2000-40 Section 3 15)	1 3	$ 235	$ 306
Breckenridge Irvin	06/17/03	Attend required safety training at plant	0 5	$ 130	$ 65
Breckenridge Irvin	06/17/03	Tour plant and discuss operational procedures with plant officials (MPI) internal audit (MCC) and D Jones (KPMG)	1 5	$ 130	$ 195
Breckenridge Irvin	06/17/03	Observe and verify MPI North product inventory	2 0	$ 130	$ 260
Breckenridge Irvin	06/17/03	Inquiry of contracted engineers (Pettigrew & Associates) regarding procedures performed and valuation methods	0 5	$ 130	$ 65
Breckenridge Irvin	06/17/03	Observe engineers value product inventory at MPI-East location	2 0	$ 130	$ 260
Breckenridge Irvin	06/17/03	Perform inventory observation procedures in order to verify spare parts inventory quantities in main warehouse at MPI-East location	2 5	$ 130	$ 325
Jones Jr Donald H	06/17/03	Attend required safety training at plant.	0 5	$ 130	$ 65
Jones Jr Donald H	06/17/03	Tour plant and discuss operational procedures with plant officials (MPI) internal audit (MCC) and T Breckenridge (KPMG)	1 5	$ 130	$ 195
Jones Jr Donald H	06/17/03	Observe and verify MPI East spare parts inventory located in the mine	2 6	$ 130	$ 338
Jones Jr Donald H	06/17/03	Verify issuance of spare parts on computer with N Rackers (MPI)	0 9	$ 130	$ 117
Jones Jr Donald H	06/17/03	Inquiry of N Rackers (MPI) and S Traylor (MPI) regarding procedures performed and valuation methods and evaluation of those methods	0 8	$ 130	$ 104
Jones Jr Donald H	06/17/03	Perform inventory observation procedures in order to verify spare parts inventory quantities located at MPI East location other than in main warehouse	3 0	$ 130	$ 390
Breckenridge Irvin	06/18/03	Continue inventory observation procedures to verify spare parts inventory quantities in main warehouse at MPI East location	2 2	$ 130	$ 286
Breckenridge Irvin	06/18/03	Inquiry and observation regarding obsolete inventory Verification of proper write offs of this obsolete inventory	1 0	$ 130	$ 130
Breckenridge Irvin	06/18/03	Verify quantities of all spare parts tested with MCC internal audit	1 0	$ 130	$ 130
Jones Jr Donald H	06/18/03	Continue inventory observation procedures to verify spare parts inventory quantities located at MPI-East location within main warehouse and outside main warehouse	1 8	$ 130	$ 234
Jones Jr Donald H	06/18/03	Test completeness of spare parts detail provided by MCC and documented counts performed by KPMG	0 9	$ 130	$ 117

EXHIBIT E1

MISSISSIPPI CHEMICAL CORPORATION, et al
Annual Audit
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name	Date	Description	Hours	Rate	Fees
Jones Jr Donald H	06/18/03	Verify quantities of all spare parts tested with MCC internal audit	1 0	$ 130	$ 130
Johnson, John	06/19/03	Review various interim audit procedures and work paper files	0 5	$ 235	$ 118
Breckenridge Irvin	06/20/03	Document product inventory quantities for MPI inventory observation at North location.	1 0	$ 130	$ 130
Breckenridge Irvin	06/20/03	Document procedures performed by contracted engineers/surveyors over product inventory quantities at MPI North location and evaluation of such procedures	2 0	$ 130	$ 260
Breckenridge Irvin	06/20/03	Document product inventory quantities for MPI inventory observation at East location	1 0	$ 130	$ 130
Breckenridge Irvin	06/20/03	Document procedures performed by contracted engineers/surveyors over product inventory quantities at MPI East location and evaluation of such procedures	1 5	$ 130	$ 195
Breckenridge Irvin	06/20/03	Document spare part inventory quantities observed and tested at MPI East location, including in warehouse and outside storage location	1 5	$ 130	$ 195
Breckenridge Irvin	06/20/03	Prepare overall memo regarding product and spare part inventories located at MPI locations and conclude on quantities at June 18 2003	1 0	$ 130	$ 130
Breckenridge Irvin	06/20/03	Communicate with M Dorosh (MCC) regarding inventory quantities and effectiveness of controls in place at MPI locations and quality of procedures performed by Pettigrew & Associates	0 5	$ 130	$ 65
Johnson, John	06/20/03	Review and research related to accounting and reporting issues associated with the Company s defined benefit retirement plan with respect to recent employee severances early retirements and the amendment to freeze plan benefits	1 0	$ 235	$ 235
Jones Jr Donald H	06/20/03	Document product inventory quantities for spare parts and complete memo located in the mine	0 7	$ 130	$ 91
Jones Jr Donald H	06/20/03	Document spare part inventory quantities and complete memo for outside inventory at MPI-East.	1 2	$ 130	$ 156
Breckenridge Irvin	06/26/03	Attend required safety certification seminar with M Dorosh (MCC)	0 5	$ 130	$ 65
Breckenridge Irvin	06/26/03	Observe and verify Ammonia quantities	1 0	$ 130	$ 130
Breckenridge Irvin	06/26/03	Observe and verify Urea quantities	0 5	$ 130	$ 65
Breckenridge Irvin	06/26/03	Observe and verify Melamine quantities in warehouse	2 5	$ 130	$ 325
Breckenridge Irvin	06/26/03	Observe and verify Melamine quantities outside of warehouse including loading areas and railcars	1 5	$ 130	$ 195
Cummins Alex	06/30/03	Perform MS Phosphate Corporation June 30 2003 inventory observation procedures	3 0	$ 130	$ 390
Cunningham Joel	06/30/03	Perform MS Phosphate Corporation June 30 2003 inventory observation procedures	3 0	$ 160	$ 480
Cunningham Joel	06/30/03	Return travel from Pascagoula, MS to Jackson MS for MS Phosphates Corp inventory observation	2 5	$ 160	$ 400
Cummins Alex	07/01/03	Meet with P Thuha (MCC) regarding inventory taking procedures	0 8	$ 130	$ 104
Cummins Alex	07/01/03	Observe chemical levels in tanks at the Yazoo City Mississippi Chemical plant.	3 0	$ 130	$ 390
Cummins Alex	07/01/03	Observe finished goods inventory at the Yazoo City Mississippi Chemical plant	2 4	$ 130	$ 312

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Name	Date	Description	Hours	Rate	Fees
Cummins Alex	07/01/03	Observe finished goods inventory and chemical levels in tanks at the Yazoo City Port facility of Mississippi Chemical	2 8	$ 130	$ 364
Johnson, John	07/02/03	Develop audit approach regarding cut-off of pre and post bankruptcy liabilities	2 3	$ 235	$ 541
Breckenridge Irvin	07/14/03	Meet with J Johnson J Holt, A Cummins and D Jones (all KPMG) regarding audit objectives strategy and Company (MCC) background	1 2	$ 130	$ 156
Breckenridge Irvin	07/14/03	Meet with T Cantrell J Johnson, J Holt, A Cummins and D Jones (all KPMG) to discuss fraud awareness and critical audit objectives	1 0	$ 130	$ 130
Breckenridge Irvin	07/14/03	Obtain and audit the accuracy of Mississippi Potash Inventory (Granular) Roll forward (West Plant) including reconciliation to daily inventory report.	0 4	$ 130	$ 52
Breckenridge Irvin	07/14/03	Obtain and audit the accuracy of Mississippi Potash Inventory (Granular 375) Roll forward (West Plant) including reconciliation to daily inventory report.	0 4	$ 130	$ 52
Breckenridge Irvin	07/14/03	Obtain and audit the accuracy of Mississippi Potash Inventory (Compactor Feed 374) Roll-forward (West Plant) including reconciliation to daily inventory report.	0 3	$ 130	$ 39
Breckenridge Irvin	07/14/03	Obtain and audit the accuracy of Mississippi Potash Inventory (Compactor Feed as Standard Sales) Roll forward (West Plant) including reconciliation to daily inventory report.	0 3	$ 130	$ 39
Breckenridge Irvin	07/14/03	Obtain and audit the accuracy of Mississippi Potash Inventory (Granular 385) Roll forward (East Plant) including reconciliation to daily inventory report.	0 4	$ 130	$ 52
Breckenridge Irvin	07/14/03	Obtain and audit the accuracy of Mississippi Potash Inventory (Fine Standard 391) Roll-forward (East Plant) including reconciliation to daily inventory report.	0 4	$ 130	$ 52
Breckenridge Irvin	07/14/03	Obtain and audit the accuracy of Mississippi Potash Inventory (Coarse) Roll-forward (East Plant) including reconciliation to daily inventory report.	0 3	$ 130	$ 39
Breckenridge Irvin	07/14/03	Obtain and audit the accuracy of Mississippi Potash Inventory (Shipping Fines) Roll-forward (East Plant) including reconciliation to daily inventory report.	0 3	$ 130	$ 39
Breckenridge Irvin	07/14/03	Obtain and audit the accuracy of Mississippi Potash Inventory (Ore Storage - Dry) Roll forward (East Plant) including reconciliation to daily inventory report.	0 3	$ 130	$ 39
Breckenridge Irvin	07/14/03	Obtain and audit the accuracy of Mississippi Potash Inventory (Standard 383) Roll forward (East Plant) including reconciliation to daily inventory report	0 4	$ 130	$ 52
Breckenridge Irvin	07/14/03	Obtain and evaluate outside surveyor quantification of product inventory at Mississippi Potash location Review and agree Potash product inventory amounts to inventory reconciliation	0 6	$ 130	$ 78
Breckenridge Irvin	07/14/03	Audit potash product inventory reconciliation Verify that all reconciling items are proper Review quantity adjustments and agree amounts to supporting documentation	1 6	$ 130	$ 208
Cantrell Tim	07/14/03	Review audit programs	1 5	$ 340	$ 510

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Name	Date	Description	Hours	Rate	Fees
Cantrell Tim	07/14/03	Meet with J Johnson (KPMG) and T Dawson (MCC) regarding recent company developments audit issues asset valuations liquidity and other matters related to the audit	1 0	$ 340	$ 340
Cantrell Tim	07/14/03	Meet with J Johnson (KPMG) regarding audit strategy audit issues and reporting	0 5	$ 340	$ 170
Cantrell Tim	07/14/03	Planning meeting (including SAS 99 discussion) with J Johnson T Breckenridge J Holt, D Jones and A Cummins (all KPMG)	1 0	$ 340	$ 340
Cummins Alex	07/14/03	Plan meeting the engagement team (J Johnson J Holt, T Breckenridge A Cummins and D Jones all with KPMG) to discuss audit objectives strategy and Company background	1 2	$ 130	$ 156
Cummins Alex	07/14/03	Introduction of Mississippi Chemical Corporation employees to new members of the engagement team	0 3	$ 130	$ 39
Cummins Alex	07/14/03	Discuss with J Johnson (KPMG) about allocation of work	0 5	$ 130	$ 65
Cummins Alex	07/14/03	Plan meeting with the entire engagement team (T Cantrell J Johnson J Holt, T Breckenridge A Cummins and D Jones all KPMG)	1 0	$ 130	$ 130
Cummins Alex	07/14/03	Verify mathematical accuracy of fixed asset detail for Mississippi Nitrogen LLC and Triad Nitrogen LLC	0 9	$ 130	$ 117
Cummins Alex	07/14/03	Verify mathematical accuracy of fixed asset detail for Mississippi Phosphates Corporation Mississippi Potash Incorporated Eddy Potash and Mississippi Chemical LLP	1 4	$ 130	$ 182
Cummins Alex	07/14/03	Agree and verify the mathematical accuracy of inventory detail reports	2 7	$ 130	$ 351
Holt, Jason	07/14/03	Plan meeting engagement team (John Johnson A Cummins T Breckenridge and D Jones (all KPMG) regarding audit objectives strategy and Company background.	1 2	$ 235	$ 282
Holt Jason	07/14/03	Orientation of new staff on the engagement.	0 3	$ 235	$ 71
Holt, Jason	07/14/03	Fraud and critical audit objective meeting with T Cantrell J Johnson A Cummins T Breckenridge and D Jones (all KPMG)	1 0	$ 235	$ 235
Holt, Jason	07/14/03	Review of prior year work papers and assignment of responsibilities for current year audit among staff	2 3	$ 235	$ 541
Holt, Jason	07/14/03	Review client schedule of gas futures for mathematical accuracy and appropriateness of accounting	0 8	$ 235	$ 188
Holt, Jason	07/14/03	Agreement of gas future transactions to supporting documentation	1 3	$ 235	$ 306
Holt, Jason	07/14/03	Supervise staff for preparation of fixed asset work-papers all companies	0 3	$ 235	$ 71
Holt, Jason	07/14/03	Supervise staff related to Nitrogen inventory work-papers	0 5	$ 235	$ 118
Holt Jason	07/14/03	Review of control testing performed during interim audit work	0 3	$ 235	$ 71
Johnson, John	07/14/03	Plan audit assignments for KPMG associates	1 4	$ 235	$ 329
Johnson John	07/14/03	Meet with J Holt, A Cummins T Breckenridge and D Jones (all KPMG) regarding audit objectives strategy and Company (MCC) background	1 2	$ 235	$ 282
Johnson John	07/14/03	Meet with T Cantrell (KPMG) and T Dawson (MCC) regarding recent company developments audit issues asset valuations liquidity and other matters as related to KPMG 2003 audit	1 0	$ 235	$ 235

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Name	Date	Description	Hours	Rate	Fees
Johnson, John	07/14/03	Meet with T Cantrell (KPMG) regarding audit strategy audit issues and reporting.	0 5	$ 235	$ 118
Johnson John	07/14/03	Meet with T Cantrell J Holt, A Cummins D Jones and T Breckenridge (all KPMG) regarding SAS 99 audit requirements and general audit strategy and assignments	1 0	$ 235	$ 235
Johnson John	07/14/03	Discuss audit work assignments with A Cummins (KPMG)	0 5	$ 235	$ 118
Johnson, John	07/14/03	Review internal control testing done during interim and summarize remaining procedures to be performed	1 5	$ 235	$ 353
Jones Jr Donald H	07/14/03	Meet with J Johnson T Breckenridge J Holt, and A. Cummins (all KPMG) regarding audit objectives strategy and Company background.	1 2	$ 130	$ 156
Jones Jr Donald H	07/14/03	Meet with MCC internal audit and accounting personnel with J Holt T Breckenridge and A Cummins (all KPMG)	0 3	$ 130	$ 39
Jones Jr Donald H	07/14/03	Meet with J Johnson T Breckenridge J Holt, A Cummins and T Cantrell (all KPMG) to discuss fraud and critical audit objectives	0 9	$ 130	$ 117
Jones Jr Donald H	07/14/03	Audit Fixed Assets for Mississippi Chemical Corporation Consolidated Fixed Assets	1 0	$ 130	$ 130
Jones Jr Donald H	07/14/03	Audit Fixed Assets for Mississippi Chemical Corporation	1 1	$ 130	$ 143
Jones Jr Donald H	07/14/03	Audit Fixed Assets for Mississippi Potash Inc	0 7	$ 130	$ 91
Jones Jr Donald H	07/14/03	Audit Fixed Assets for Eddy Potash, Inc	1 1	$ 130	$ 143
Jones Jr Donald H	07/14/03	Audit Fixed Assets for Mississippi Chemical Company LP	0 9	$ 130	$ 117
Jones Jr Donald H	07/14/03	Audit Fixed Assets for Mississippi Chemical Management Company	1 1	$ 130	$ 143
Breckenridge Irvin	07/15/03	Audit and test accuracy of Mississippi Phosphates Corporation leadsheets submitted by E Merrill (Mississippi Phosphates Corporation)	0 7	$ 130	$ 91
Breckenridge Irvin	07/15/03	Meet with M Dorosh (MCC) regarding surveyed product inventory at Mississippi Potash, Inc and reliance on external surveyor at Mississippi Phosphates Corporation	0 6	$ 130	$ 78
Breckenridge Irvin	07/15/03	Review and agree to proper supporting documentation Mississippi Potash Inc "inventory in transit" quantities as of inventory observation date	0 2	$ 130	$ 26
Breckenridge Irvin	07/15/03	Obtain and audit Cost Buildup analysis submitted by Bruno Tomesch (Mississippi Potash Inc) and trace to supporting documentation.	1 6	$ 130	$ 208
Breckenridge Irvin	07/15/03	Meet with T Minto (MCC) regarding inventory valuation adjustment at Mississippi Phosphates Corporation.	0 2	$ 130	$ 26
Breckenridge Irvin	07/15/03	Review inventory costing analysis submitted by E Merrill (Mississippi Phosphates Corporation)	0 3	$ 130	$ 39
Breckenridge Irvin	07/15/03	Review plant margin summary submitted by E Merrill (Mississippi Phosphates Corporation)	0 2	$ 130	$ 26
Breckenridge Irvin	07/15/03	Review inventory roll-forward and inventory production reports submitted by E Merrill (Mississippi Phosphates Corp) and agree to proper supporting documentation	1 3	$ 130	$ 169
Breckenridge Irvin	07/15/03	Review inventory roll forward and inventory production reports submitted by B Tomesch (Mississippi Potash Inc) and agree to proper supporting documentation	1 2	$ 130	$ 156
Breckenridge Irvin	07/15/03	Tie in observed inventory quantities recorded to final inventory listings for Mississippi Phosphates Corp and Mississippi Potash, Inc	1 0	$ 130	$ 130

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Name	Date	Description	Hours	Rate	Fees
Cummins Alex	07/15/03	Verify consistency among client prepared inventory detail reports	1 7	$ 130	$ 221
Cummins Alex	07/15/03	Agree to fixed asset detail to fixed asset sub-ledger	0 5	$ 130	$ 65
Cummins Alex	07/15/03	Agree to tonnage reported to cost of sales calculations to tonnage used in gas futures calculation	2 2	$ 130	$ 286
Cummins Alex	07/15/03	Obtain access to Mississippi Chemical Corporation s J D Edwards system	0 2	$ 130	$ 26
Cummins Alex	07/15/03	Agree and verify mathematical accuracy of cost of sales/inventory calculation	1 9	$ 130	$ 247
Cummins Alex	07/15/03	Agree and verify mathematical accuracy of gas futures in inventory calculation.	1 5	$ 130	$ 195
Holt, Jason	07/15/03	Review and agree temporary tax differences to financial statements and internal worksheets	2 8	$ 235	$ 658
Holt, Jason	07/15/03	Create debt confirmation for debtor in possession accounts	0 5	$ 235	$ 118
Holt, Jason	07/15/03	Supervise staff related to testing of fixed assets and preparation of fixed asset work-papers	0 8	$ 235	$ 188
Holt, Jason	07/15/03	Supervise staff related to agreement of spare part inventory observations to spare parts levels reported by Mississippi Chemical Corporation	0 8	$ 235	$ 188
Holt, Jason	07/15/03	Supervise staff related to testing of Mississippi Potash inventory and preparation of inventory work-papers	0 8	$ 235	$ 188
Holt, Jason	07/15/03	Supervise staff related to testing of Mississippi Phosphate inventory and preparation of inventory work-papers	0 6	$ 235	$ 141
Holt, Jason	07/15/03	Review status of work areas assigned to staff and levels of work-paper review	0 7	$ 235	$ 165
Johnson John	07/15/03	Review interim audit work papers	2 0	$ 235	$ 470
Jones Jr Donald H	07/15/03	Audit Fixed Assets for Mississippi Chemical Corporation	1 1	$ 130	$ 143
Jones Jr Donald H	07/15/03	Audit Fixed Assets for Eddy Potash Inc	0 9	$ 130	$ 117
Jones Jr Donald H	07/15/03	Audit Fixed Assets for Mississippi Chemical Company LP	1 0	$ 130	$ 130
Jones Jr Donald H	07/15/03	Agree spare parts inventory to G/L for Mississippi Phosphates Inc	0 7	$ 130	$ 91
Jones Jr Donald H	07/15/03	Agree spare parts inventory to G/L for Mississippi Chemical Corporation	1 2	$ 130	$ 156
Jones Jr Donald H	07/15/03	Agree spare parts inventory to G/L for Mississippi Potash Inc	0 9	$ 130	$ 117
Jones Jr Donald H	07/15/03	Agree spare parts inventory to G/L for Mississippi Nitrogen LLC	0 5	$ 130	$ 65
Jones Jr Donald H	07/15/03	Spoke with P Tuha (MCC) about issues regarding the spare parts inventory	0 8	$ 130	$ 104
Jones Jr Donald H	07/15/03	Prepare and organize leadsheets for Mississippi Phosphates Corporation	1 2	$ 130	$ 156
Breckenridge Irvin	07/16/03	Audit and verify proper cost of manufacturing for product inventory at Mississippi Potash Inc and agree to Inventory summary report	1 2	$ 130	$ 156
Breckenridge Irvin	07/16/03	Prepare Cost of Goods Sold Reconciliation and investigate material difference (Mississippi Phosphates Corporation)	1 0	$ 130	$ 130
Breckenridge Irvin	07/16/03	Prepare Cost of Goods Sold Reconciliation and investigate material difference (Mississippi Potash Inc)	1 0	$ 130	$ 130
Breckenridge Irvin	07/16/03	Prepare Lower of Cost or Market work paper and evaluate and document results (Mississippi Phosphates Corporation)	1 2	$ 130	$ 156

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Name	Date	Description	Hours	Rate	Fees
Breckenridge Irvin	07/16/03	Prepare Analysis of Inventory Change work-paper and investigate material difference (Mississippi Potash, Inc)	1 4	$ 130	$ 182
Breckenridge Irvin	07/16/03	Prepare Analysis of Inventory Change work-paper (Mississippi Phosphates Corp)	1 0	$ 130	$ 130
Breckenridge Irvin	07/16/03	Prepare Lower of Cost or Market work-paper and evaluate and document results (Mississippi Phosphates Corporation)	1 2	$ 130	$ 156
Breckenridge Irvin	07/16/03	Agree PBC work papers to general ledger and tie to supporting documentation	0 5	$ 130	$ 65
Cummins Alex	07/16/03	Investigate discrepancies between G/L detail obtained from Eddie merrill at Mississippi Phosphates Corporation and the online general ledger	0 2	$ 130	$ 26
Cummins Alex	07/16/03	Agree to monthly production report by product to daily production and shipping report monthly summary	1 2	$ 130	$ 156
Cummins Alex	07/16/03	Prepare the summary of finished goods inventory report.	2 9	$ 130	$ 377
Cummins Alex	07/16/03	Prepare the inventory roll-forward tie in	2 1	$ 130	$ 273
Cummins Alex	07/16/03	Agree to "1501 Finished Goods Inventory" report to summary of finished goods inventory report.	1 3	$ 130	$ 169
Johnson, John	07/16/03	Review interim audit work papers	4 0	$ 235	$ 940
Jones Jr Donald H	07/16/03	Prepare and organize leadsheets for Mississippi Phosphates Corporation	0 8	$ 130	$ 104
Jones Jr Donald H	07/16/03	Reconcile accounts payable detail and agree it to the online general ledger for Mississippi Phosphates Corporation	0 9	$ 130	$ 117
Jones Jr Donald H	07/16/03	Reconcile accounts payable detail and agree it to the online general ledger for Mississippi Nitrogen LLC	1 1	$ 130	$ 143
Jones Jr Donald H	07/16/03	Reconcile accounts payable detail and agree it to the online general ledger for Mississippi Potash Inc	0 7	$ 130	$ 91
Jones Jr Donald H	07/16/03	Reconcile accounts payable detail and agree it to the online general ledger for Mississippi Chemical Corporation LLP	0 9	$ 130	$ 117
Jones Jr Donald H	07/16/03	Reconcile accounts payable detail and agree it to the online general ledger for Triad Nitrogen LLC	0 8	$ 130	$ 104
Jones Jr Donald H	07/16/03	Reconcile accounts payable detail and agree it to the online general ledger for Mississippi Nitrogen Inc	0 6	$ 130	$ 78
Jones Jr Donald H	07/16/03	Reconcile accounts payable detail and agree it to the online general ledger for Eddy Potash.	0 4	$ 130	$ 52
Jones Jr Donald H	07/16/03	Reconcile accounts payable detail and agree it to the online general ledger for Mississippi Chemical Corporation	1 2	$ 130	$ 156
Jones Jr Donald H	07/16/03	Reconcile accounts payable detail and agree it to the online general ledger for Mississippi Chemical Corporation Management	0 6	$ 130	$ 78
Breckenridge Irvin	07/17/03	Test the accuracy of updated trial balance for Mississippi Phosphates Corp sent by E Merrill (Controller) to replace previous trial balance sent with errors	1 6	$ 130	$ 208
Breckenridge Irvin	07/17/03	Tie in observed DAP product inventory quantities recorded to final inventory listing and internal audit listing for Mississippi Phosphates Corp agree to production reports for June 29 and June 30 and agree product percentages to lab reports	1 4	$ 130	$ 182

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Name	Date	Description	Hours	Rate	Fees
Breckenridge Irvin	07/17/03	Audit phosphate rock inventory reconciliation submitted by Mississippi Phosphate Corporation Agree rock in transit to supporting documentation and analyze roll-forward and inventory adjustment from book to physical inventory	2 0	$ 130	$ 260
Breckenridge Irvin	07/17/03	Perform inventory cut off procedures for Mississippi Phosphate Corporation and relate findings to sales cutoff	1 0	$ 130	$ 130
Breckenridge Irvin	07/17/03	Perform procedures over spare parts inventory and roll balances from observation date to year-end	1 2	$ 130	$ 156
Cummins Alex	07/17/03	Agree to Triad Nitrogen inventory roll forward to "Gas Futures in Inventory" report for Triad Nitrogen	0 7	$ 130	$ 91
Cummins Alex	07/17/03	Agree to tons in inventory at Triad to Inventory Cost and LCM adjustment"	0 6	$ 130	$ 78
Cummins Alex	07/17/03	Verify mathematical accuracy of Triad Nitrogen inventory roll forwards	1 1	$ 130	$ 143
Cummins Alex	07/17/03	Verify mathematical accuracy of Melamine's inventory roll forward	0 3	$ 130	$ 39
Cummins Alex	07/17/03	Agree to Melamine s inventory roll forward to the consolidated nitrogen inventory reconciliation	0 3	$ 130	$ 39
Cummins Alex	07/17/03	Agree to Summary of Inventory Finished Goods report to supporting detail	2 3	$ 130	$ 299
Cummins Alex	07/17/03	Agree to Sales by Group and Product excluding swaps to Cost of Sales/Inventory Calculation	1 9	$ 130	$ 247
Cummins Alex	07/17/03	Agree to Inventory Costs and LCM Adjustment to Summary of Finished Goods Report	0 6	$ 130	$ 78
Johnson, John	07/17/03	Review interim audit work papers	2 0	$ 235	$ 470
Johnson, John	07/17/03	Review KPMG information technology audit approach and plan integration of KPMG information technology auditors (KPMG IRM) in the 2003 audit.	2 0	$ 235	$ 470
Jones Jr Donald H	07/17/03	Prepare and test mathematical accuracy of and organize Mississippi Nitrogen LLC lead sheets	1 1	$ 130	$ 143
Jones Jr Donald H	07/17/03	Prepare and test mathematical accuracy of and organize Triad Nitrogen LLC lead sheets	1 1	$ 130	$ 143
Jones Jr Donald H	07/17/03	Test mathematical accuracy of and organize Mississippi Chemical Corporation LLP lead sheets	0 9	$ 130	$ 117
Jones Jr Donald H	07/17/03	Prepare and test mathematical accuracy of and organize Mississippi Potash Inc lead sheets	0 8	$ 130	$ 104
Jones Jr Donald H	07/17/03	Prepare and test mathematical accuracy of and organize Mississippi Nitrogen Inc lead sheets	1 1	$ 130	$ 143
Jones Jr Donald H	07/17/03	Test mathematical accuracy of and organize Mississippi Chemical Corporation Management lead sheets	0 8	$ 130	$ 104
Jones Jr Donald H	07/17/03	Test mathematical accuracy of Mississippi Phosphates accounts receivable detail	0 8	$ 130	$ 104
Jones Jr Donald H	07/17/03	Test mathematical accuracy of Mississippi Potash accounts receivable detail	1 2	$ 130	$ 156
Jones Jr Donald H	07/17/03	Test mathematical accuracy of Mississippi Chemical Company LP accounts receivable detail	0 5	$ 130	$ 65
Breckenridge Irvin	07/18/03	Perform procedures to test the accuracy of cost of manufacturing worksheet for Mississippi Phosphate Corporation West Plant) submitted by client.	1 5	$ 130	$ 195
Breckenridge Irvin	07/18/03	Perform procedures to test the accuracy of cost of manufacturing worksheet for Mississippi Phosphate Corporation West Plant) submitted by client	1 5	$ 130	$ 195

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Name	Date	Description	Hours	Rate	Fees
Breckenridge Irvin	07/18/03	Perform procedures to test the accuracy of daily production reports submitted by client to support inventory roll-forward	1 0	$ 130	$ 130
Breckenridge Irvin	07/18/03	Perform analytical procedures over the allocation of materials labor and overhead to inventory	1 0	$ 130	$ 130
Breckenridge Irvin	07/18/03	Agree production report balances to inventory summary	0 5	$ 130	$ 65
Breckenridge Irvin	07/18/03	Determine and verify inventory in transit balances for Mississippi Potash, Inc	0 5	$ 130	$ 65
Breckenridge Irvin	07/18/03	Perform test-work on customer sales for Mississippi Potash, Inc	1 0	$ 130	$ 130
Breckenridge Irvin	07/18/03	Perform test work on customer sales for Mississippi Phosphate Corp	1 0	$ 130	$ 130
Cummins Alex	07/18/03	Create the "Inventory Cost Summary" to test Mississippi Chemical Corporation's costing methodology	1 9	$ 130	$ 247
Cummins Alex	07/18/03	Test the mathematical accuracy of detailed sales report for sales occurring on 6/30/03	1 2	$ 130	$ 156
Cummins Alex	07/18/03	Calculate average sales price per ton for each product sold on 6/30/03	2 7	$ 130	$ 351
Cummins Alex	07/18/03	Create a comparative lower of cost or market analysis to compare KPMG s methodology with that used by Mississippi Chemical Corporation	1 4	$ 130	$ 182
Johnson John	07/18/03	Review April 1 2003 actuarial valuation report for Mississippi Chemical Corporation defined benefit pension plan	0 4	$ 235	$ 94
Johnson John	07/18/03	Research and review 2001 Twenty Ninth Annual AICPA National Conference on Current SEC Developments related to Accounting Principles Board (APB) 20 preferability letters for changing from the market value method to an averaging method of determining the actuarial valuation of employee benefit plan assets for possible accounting consequence on Mississippi Chemical Corporation s adoption of the smoothing method of deferring employee benefit plan funding requirement.	1 0	$ 235	$ 235
Johnson John	07/18/03	Review Board of Directors and Board Committee meeting minutes for the period March 31 2003 through June 30 2003 (for all companies)	1 8	$ 235	$ 423
Johnson, John	07/18/03	Review interim revenue and receivables audit work papers	1 0	$ 235	$ 235
Johnson, John	07/18/03	Review revenue and receivables internal control compliance test work and documentation prepared by Mississippi Chemical Corporation s internal audit department.	1 3	$ 235	$ 306
Johnson John	07/18/03	Preliminary review of Mississippi Chemical Corporation s nitrogen subsidiaries inventory work papers	0 3	$ 235	$ 71
Johnson, John	07/18/03	Develop preliminary plan for KPMG Information Risk Management audit work and work schedule	1 3	$ 235	$ 306
Johnson John	07/18/03	Read and review DRAFT Amendment No 2 to Sale Contract Addendum No 12 of the phosphate rock purchase agreement between Mississippi Phosphates Corporation and Office Cherifien Des Phosphates (Moroccan phosphate rock supplier)	1 2	$ 235	$ 282
Jones Jr Donald H	07/18/03	Test mathematical accuracy of Mississippi Phosphates Corporation lead sheets	0 9	$ 130	$ 117
Jones Jr Donald H	07/18/03	Organize Mississippi Phosphates Corporation lead sheets	0 4	$ 130	$ 52

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Name	Date	Description	Hours	Rate	Fees
Jones Jr Donald H	07/18/03	Prepare and test mathematical accuracy of Mississippi Chemical Corporation lead sheets	1 5	$ 130	$ 195
Jones Jr Donald H	07/18/03	Prepare and test mathematical accuracy of Mississippi Potash Inc lead sheets	0 7	$ 130	$ 91
Jones Jr Donald H	07/18/03	Cash reconciliation test-work	1 3	$ 130	$ 169
Jones Jr Donald H	07/18/03	Agree Mississippi Potash Inc Inventory to the online general ledger	1 1	$ 130	$ 143
Breckenridge Irvin	07/21/03	Perform procedures to test the accuracy of DAP ending inventory (Mississippi Phosphates Corp)	1 5	$ 130	$ 195
Breckenridge Irvin	07/21/03	Calculate the change in Mississippi Phosphate Corp finished goods inventory	0 5	$ 130	$ 65
Breckenridge Irvin	07/21/03	Calculate cost of sales for Mississippi Phosphates Corp and reconcile to the g/l	1 0	$ 130	$ 130
Breckenridge Irvin	07/21/03	Calculate conversion cost ratios for Mississippi Phosphates Corp for each product in inventory at 6/30/03 and investigate material differences identified.	2 0	$ 130	$ 260
Breckenridge Irvin	07/21/03	Calculate inventory turnover for Mississippi Phosphates Corp and investigate material increase from prior year	0 7	$ 130	$ 91
Breckenridge Irvin	07/21/03	Calculate average days of a sale in accounts receivable and investigate material increase from prior year for Mississippi Phosphates Corp	0 6	$ 130	$ 78
Breckenridge Irvin	07/21/03	Calculate cost per ton of each product in ending inventory Calculate unit and percentage change from prior year and investigate material fluctuations from prior year for Mississippi Phosphates Corp	1 2	$ 130	$ 156
Cummins Alex	07/21/03	Prepare the inventory roll-forward for Triad Nitrogen LLC	1 3	$ 130	$ 169
Cummins Alex	07/21/03	Agree to balances per the Triad Nitrogen inventory roll-forward to Daily Production reports	2 3	$ 130	$ 299
Cummins Alex	07/21/03	Verify the mathematical accuracy of spare parts inventory roll forwards as of 6/30/03	1 6	$ 130	$ 208
Cummins Alex	07/21/03	Agree to spare parts inventory roll-forwards to trial balance	0 4	$ 130	$ 52
Henley Lindsey M	07/21/03	Test the mathematical accuracy of the Mississippi Phosphates Accounts Receivable detail	0 3	$ 130	$ 39
Henley Lindsey M	07/21/03	Test the mathematical accuracy of the Mississippi Potash Accounts Receivable detail	0 2	$ 130	$ 26
Henley Lindsey M	07/21/03	Test the mathematical accuracy of the Mississippi Chemical Corporation Accounts Receivable detail	0 4	$ 130	$ 52
Henley Lindsey M	07/21/03	Perform a reconciliation of the Accounts Receivable detail to the lead sheet for Mississippi Chemical Corporation	0 7	$ 130	$ 91
Henley Lindsey M	07/21/03	Prepare an aging analysis of accounts receivable	0 7	$ 130	$ 91
Henley Lindsey M	07/21/03	Prepare a roll forward of the Allowance for Doubtful Accounts	0 8	$ 130	$ 104
Henley Lindsey M	07/21/03	Test the mathematical accuracy of the equity roll forwards	1 3	$ 130	$ 169
Henley Lindsey M	07/21/03	Reconcile activity in Retained Earnings accounts to net earnings	0 6	$ 130	$ 78
Henley Lindsey M	07/21/03	Agree to totals from the Mississippi Phosphates vacation accrual report to the lead sheet.	0 2	$ 130	$ 26
Henley Lindsey M	07/21/03	Agree to totals from the Mississippi Potash vacation accrual report to the lead sheet.	0 3	$ 130	$ 39

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Name	Date	Description	Hours	Rate	Fees
Henley Lindsey M	07/21/03	Agree to totals from the Mississippi Nitrogen vacation accrual report to the lead sheet	0 3	$ 130	$ 39
Henley Lindsey M	07/21/03	Agree to totals from the Mississippi Chemical LP vacation accrual report to the lead sheet.	0 4	$ 130	$ 52
Henley Lindsey M.	07/21/03	Agree to totals from the Triad Nitrogen vacation accrual report to the lead sheet.	0 4	$ 130	$ 52
Henley Lindsey M	07/21/03	Test to the mathematical accuracy of the inventory work papers	0 8	$ 130	$ 104
Henley Lindsey M.	07/21/03	Agree to Mississippi Phosphates workers compensation accruals to lead sheet	0 4	$ 130	$ 52
Henley Lindsey M.	07/21/03	Agree to Mississippi Potash workers compensation accruals to lead sheet.	0 4	$ 130	$ 52
Henley Lindsey M.	07/21/03	Agree to Mississippi Chemical Corporation workers compensation accruals to lead sheet.	0 6	$ 130	$ 78
Holt, Jason	07/21/03	Review of Mississippi Chemical Corporation Phosphates and Potash Board of Director and subcommittee minutes	2 8	$ 235	$ 658
Holt, Jason	07/21/03	Review of legal expenses for attorney requests	0 6	$ 235	$ 141
Holt, Jason	07/21/03	Review and revision of debt confirmations	1 1	$ 235	$ 259
Holt, Jason	07/21/03	Status update of progress by staff in audit areas	0 6	$ 235	$ 141
Holt, Jason	07/21/03	Review of information available for shipped to billed reconciliation controls	0 5	$ 235	$ 118
Holt, Jason	07/21/03	Review shipped to billed reconciliations for Yazoo Nitrogen plants	1 2	$ 235	$ 282
Hort David	07/21/03	Research and provide technical assistance to the Jackson MCC engagement team regarding changes in APB 20 accounting principle changes as related to SFAS No 87 and the MCC Retirement Plan and requirements under Rule 601 of Regulation S K (Rule 601 (B)(18)) regarding the requirement for preferability letters for changes in accounting principles D Hort (KPMG)	1 0	$ 425	$ 425
Jones Jr Donald H	07/21/03	Test Cash reconciliations for Mississippi Chemical Corporation	1 2	$ 130	$ 156
Jones Jr Donald H	07/21/03	Test Cash reconciliations for Mississippi Chemical Corporation	0 7	$ 130	$ 91
Jones Jr Donald H	07/21/03	Test Cash reconciliations for Mississippi Chemical Corporation	0 6	$ 130	$ 78
Jones Jr Donald H	07/21/03	Test Cash reconciliations for Mississippi Chemical Corporation	0 9	$ 130	$ 117
Jones Jr Donald H	07/21/03	Test Cash reconciliations for Mississippi Chemical Corporation	1 1	$ 130	$ 143
Jones Jr Donald H	07/21/03	Test Cash reconciliations for Mississippi Chemical Corporation	0 8	$ 130	$ 104
Jones Jr Donald H	07/21/03	Test Cash reconciliations for Mississippi Chemical Corporation	1 1	$ 130	$ 143
Jones Jr Donald H	07/21/03	Trace and agree inventory balances from count sheets to the online G/L for Mississippi Potash Inc	0 6	$ 130	$ 78
Jones Jr Donald H	07/21/03	Audit Fixed Assets for Mississippi Chemical Management Company	1 1	$ 130	$ 143
Breckenridge Irvin	07/22/03	Perform procedures over the allocation of overhead to finished goods for Mississippi Phosphates Corp	2 0	$ 130	$ 260
Breckenridge Irvin	07/22/03	Perform price testing procedures over the cost of sulfur in ending inventory for Mississippi Phosphates Corp	1 0	$ 130	$ 130
Breckenridge Irvin	07/22/03	Perform price testing procedures over the cost of sulfuric acid in ending inventory for Mississippi Phosphates Corp	1 0	$ 130	$ 130

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Name	Date	Description	Hours	Rate	Fees
Breckenridge Irvin	07/22/03	Verify the accuracy and proper recording of inter company ammonia purchases and sales for Mississippi Phosphates Corp	0 5	$ 130	$ 65
Breckenridge Irvin	07/22/03	Perform price testing procedures over the cost of purchased sulfuric acid in ending inventory for Mississippi Phosphates Corp	1 0	$ 130	$ 130
Breckenridge Irvin	07/22/03	Perform price testing procedures over the cost of phosphate rock in ending inventory for Mississippi Phosphates Corp	1 0	$ 130	$ 130
Breckenridge Irvin	07/22/03	Perform procedures to test the 'rock shipment summary" for accuracy Agree amounts to supporting documentation and investigate variances for Mississippi Phosphates Corp	1 5	$ 130	$ 195
Breckenridge Irvin	07/22/03	Perform procedures to test the accuracy of inventory performance reports submitted to support inventory valuation for Mississippi Phosphates Corp	1 0	$ 130	$ 130
Cummins Alex	07/22/03	Prepare spreadsheet of Indirect Inventory Cost Allocation	1 4	$ 130	$ 182
Cummins Alex	07/22/03	Review cash test-work performed by D Jones (KPMG)	2 5	$ 130	$ 325
Cummins Alex	07/22/03	Review accounts receivable test work performed by L Henley (KPMG)	2 1	$ 130	$ 273
Cummins Alex	07/22/03	Review reconciliations from items shipped out of the Yazoo City warehouse to product invoiced	1 4	$ 130	$ 182
Henley Lindsey M	07/22/03	Test the mathematical accuracy of the prepaid freight schedules	0 7	$ 130	$ 91
Henley Lindsey M	07/22/03	Test the mathematical accuracy of the prepaid insurance schedules	0 5	$ 130	$ 65
Henley Lindsey M	07/22/03	Audit prepaid insurance for Mississippi Chemical Corporation	0 4	$ 130	$ 52
Henley Lindsey M	07/22/03	Prepare the WP 424 Employee Benefit Plan Checklist for Benefit Plan Sponsors	2 6	$ 130	$ 338
Henley Lindsey M	07/22/03	Prepare the Internal Audit Evaluation memo	0 4	$ 130	$ 52
Henley Lindsey M	07/22/03	Perform tests of controls over fixed asset additions for Mississippi Chemical Corporation	1 7	$ 130	$ 221
Henley Lindsey M	07/22/03	Test mathematical accuracy of fixed asset addition detail	0 9	$ 130	$ 117
Henley Lindsey M	07/22/03	Prepare confirmation control	0 4	$ 130	$ 52
Henley Lindsey M	07/22/03	Test mathematical accuracy of fixed asset retirement detail	0 8	$ 130	$ 104
Henley Lindsey M	07/22/03	Agree to fixed asset retirement detail to lead sheets	0 5	$ 130	$ 65
Holt, Jason	07/22/03	Review Mississippi Chemical Corporation executive reports	2 4	$ 235	$ 564
Holt, Jason	07/22/03	Determine method and sample size for testing of Mississippi Chemical Corporation Phosphate and Potash fixed assets	1 2	$ 235	$ 282
Holt, Jason	07/22/03	Review Phosphates inventory roll forward and overhead allocation work-papers	1 5	$ 235	$ 353
Holt, Jason	07/22/03	Review prepaid freight schedules prepared by client and determine testing approach	0 8	$ 235	$ 188
Holt, Jason	07/22/03	Recalculate allocation percentages from indirect cost centers to product codes	1 3	$ 235	$ 306
Holt, Jason	07/22/03	Review accounts payable reconciliation work papers for Mississippi Chemical Corporation	0 8	$ 235	$ 188

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Name	Date	Description	Hours	Rate	Fees
Holt, Jason	07/22/03	Supervise staff related to testing of Mississippi Chemical Corporation Phosphate and Potash fixed asset and preparation of work-papers	1 1	$ 235	$ 259
Jones Jr Donald H	07/22/03	Trace and agree prepaid freight for Mississippi Potash Corporation	1 5	$ 130	$ 195
Jones Jr Donald H	07/22/03	Review accounts payable reconciliations	0 6	$ 130	$ 78
Jones Jr Donald H	07/22/03	Prepare and organize leadsheets for Eddy Potash Corporation	1 2	$ 130	$ 156
Jones Jr Donald H	07/22/03	Prepare and organize Mississippi Potash Inc 2002 Closure and Reclamation Cost Estimate	0 4	$ 130	$ 52
Jones Jr Donald H	07/22/03	Prepare Mississippi Chemical attorney letters	0 1	$ 130	$ 13
Breckenridge Irvin	07/23/03	Perform procedures to test the accuracy of DAP ending inventory (Mississippi Potash, Inc)	1 5	$ 130	$ 195
Breckenridge Irvin	07/23/03	Calculate the change in Mississippi Potash In finished goods inventory	0 5	$ 130	$ 65
Breckenridge Irvin	07/23/03	Calculate cost of sales for Mississippi Potash Inc and reconcile to the g/l	1 0	$ 130	$ 130
Breckenridge Irvin	07/23/03	Calculate conversion cost ratios for Mississippi Potash Inc for each product in inventory at 6/30/03 and investigate material differences identified	2 0	$ 130	$ 260
Breckenridge Irvin	07/23/03	Calculate inventory turnover for Mississippi Potash Inc and investigate material increase from prior year	0 7	$ 130	$ 91
Breckenridge Irvin	07/23/03	Calculate average days of a sale in accounts receivable and investigate material increase from prior year for Mississippi Potash Inc	0 6	$ 130	$ 78
Breckenridge Irvin	07/23/03	Calculate cost per ton of each product in ending inventory	1 2	$ 130	$ 156
		Calculate unit and percentage change from prior year and investigate material fluctuations from prior year for Mississippi Potash, Inc			
Cummins Alex	07/23/03	Review reconciliation of items shipped out of the Yazoo City Port Facility of Mississippi Nitrogen to products invoiced	1 2	$ 130	$ 156
Cummins Alex	07/23/03	Prepare and confirm mathematical accuracy of all Nitrogen companies trial balances	2 6	$ 130	$ 338
Cummins Alex	07/23/03	Review inventory cut-off procedures performed by Mississippi Chemical's Internal Audit department at each of the Nitrogen plants	1 8	$ 130	$ 234
Henley Lindsey M.	07/23/03	Review and assimilate work papers	1 2	$ 130	$ 156
Henley Lindsey M	07/23/03	Agree to depreciation expense reports to consolidate fixed asset roll forward	1 3	$ 130	$ 169
Henley Lindsey M.	07/23/03	Audit depreciation expense for Mississippi Phosphates	1 5	$ 130	$ 195
Henley Lindsey M.	07/23/03	Audit depreciation expense for Mississippi Potash	1 4	$ 130	$ 182
Henley Lindsey M.	07/23/03	Agree fixed asset roll forwards to lead sheet	0 7	$ 130	$ 91
Henley Lindsey M.	07/23/03	Fixed asset addition testing	0 5	$ 130	$ 65
Henley Lindsey M.	07/23/03	Audit prepaid gas	1 4	$ 130	$ 182
Henley Lindsey M.	07/23/03	Audit prepaid freight	0 4	$ 130	$ 52
Holt Jason	07/23/03	Review usage and pricing of natural gas and recalculate amounts used in nitrogen inventory cost build up	2 3	$ 235	$ 541
Holt, Jason	07/23/03	Review Phosphate inventory observation work-papers	1 5	$ 235	$ 353
Holt Jason	07/23/03	Review Phosphate inventory observation build up work-papers	2 2	$ 235	$ 517
Holt, Jason	07/23/03	Review Phosphate inventory roll forward work-papers	1 4	$ 235	$ 329

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Name	Date	Description	Hours	Rate	Fees
Holt, Jason	07/23/03	Supervise staff related to testing of Mississippi Chemical Corporation Phosphate and Potash fixed asset and preparation of work-papers	0 7	$ 235	$ 165
Holt, Jason	07/23/03	Supervise staff related to testing of prepaid freight	1 1	$ 235	$ 259
Jones Jr Donald H	07/23/03	Prepare and organize leadsheets for Eddy Potash Corporation	0 7	$ 130	$ 91
Jones Jr Donald H	07/23/03	Review Mississippi Potash Inc and Mississippi Potash binder	0 6	$ 130	$ 78
Jones Jr Donald H	07/23/03	Prepare income statement ratios for Mississippi Potash Inc	1 1	$ 130	$ 143
Jones Jr Donald H	07/23/03	Prepare income statement ratios for Mississippi Phosphates Corporation	0 9	$ 130	$ 117
Jones Jr Donald H	07/23/03	Discuss with T Breckenridge (KPMG) the steps required in finishing the audit for Mississippi Potash Inc and Mississippi Phosphates Corporation	0 5	$ 130	$ 65
Jones Jr Donald H	07/23/03	Agree prepaid freight for Mississippi Potash Inc to transportation contracts and invoices	0 7	$ 130	$ 91
Jones Jr Donald H	07/23/03	Obtain prices per unit for several invoices using J D Edwards	0 5	$ 130	$ 65
Jones Jr Donald H	07/23/03	Compose prepaid freight memo for Mississippi Potash Inc	0 3	$ 130	$ 39
Jones Jr Donald H	07/23/03	Prepare worksheet for Mississippi Potash Inc inventory documenting tanks measured	0 7	$ 130	$ 91
Jones Jr Donald H	07/23/03	Create accounts receivable leadsheet and memo for Mississippi Potash Inc	0 7	$ 130	$ 91
Jones Jr Donald H	07/23/03	Create accounts receivable leadsheet and memo for Mississippi Phosphates Inc	0 6	$ 130	$ 78
Jones Jr Donald H	07/23/03	Agreed bank balances for Mississippi Potash Inc and Mississippi Phosphates Corporation to their respective leadsheets	0 6	$ 130	$ 78
Breckenridge Irvin	07/24/03	Perform procedures over the allocation of overhead to finished goods for Mississippi Potash, Inc	2 0	$ 130	$ 260
Breckenridge Irvin	07/24/03	Perform price testing procedures over the cost of coarse potash in ending inventory for Mississippi Potash Inc	1 0	$ 130	$ 130
Breckenridge Irvin	07/24/03	Perform price testing procedures over the cost of granular potash in ending inventory for Mississippi Potash, Inc	1 0	$ 130	$ 130
Breckenridge Irvin	07/24/03	Discuss with D Jones (KPMG) regarding remaining audit procedures to be performed by audit assistants	0 5	$ 130	$ 65
Breckenridge Irvin	07/24/03	Perform price testing procedures over the cost of standard and screened potash in ending inventory for Mississippi Potash Inc	1 0	$ 130	$ 130
Breckenridge Irvin	07/24/03	Discuss with L Henley (KPMG) regarding the proper procedures to be performed to test that fixed asset additions exist and are properly recorded	0 5	$ 130	$ 65
Breckenridge Irvin	07/24/03	Discuss with audit staff management regarding FAS 143 accruals and the fixed asset test work	0 5	$ 130	$ 65
Breckenridge Irvin	07/24/03	Perform procedures to test the accuracy of inventory performance reports submitted to support inventory valuation for Mississippi Potash Inc	1 0	$ 130	$ 130
Henley Lindsey M	07/24/03	Audit depreciation expense for Mississippi Chemical Corporation	1 6	$ 130	$ 208
Henley Lindsey M.	07/24/03	Select sample for fixed asset addition test work for Mississippi Phosphates	1 9	$ 130	$ 247

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Name	Date	Description	Hours	Rate	Fees
Henley Lindsey M.	07/24/03	Select sample for fixed asset addition test-work for Mississippi Potash	1 7	$ 130	$ 221
Henley Lindsey M	07/24/03	Select sample for fixed asset addition test work for Mississippi Chemical Corporation	2 1	$ 130	$ 273
Henley Lindsey M	07/24/03	Test mathematical accuracy of inventory work papers	0 7	$ 130	$ 91
Henley Lindsey M	07/24/03	Discuss with T Breckinridge (KPMG) regarding procedures for selecting sample for fixed asset additions	0 5	$ 130	$ 65
Johnson, John	07/24/03	Prepare memorandum and related documents related to KPMG actuarial review of the April 30 2003 actuarial valuation for the Mississippi Chemical Retirement Plan for submission to KPMG s reviewing actuary	2 5	$ 235	$ 588
Johnson, John	07/24/03	Review and research related to planning the asset impairment audit approach	2 7	$ 235	$ 635
Jones Jr Donald H	07/24/03	Complete Fixed Asset memo discussing additions deletions and depreciation.	0 5	$ 130	$ 65
Jones Jr Donald H	07/24/03	Compose accounts payable trade memo discussing accounts payable test work for Mississippi Potash Inc and Mississippi Phosphates Corporation	0 7	$ 130	$ 91
Jones Jr Donald H	07/24/03	Trace and agree inventory that we had issues with for Mississippi Potash Inc spare parts	0 6	$ 130	$ 78
Jones Jr Donald H	07/24/03	Resolve issue regarding accounts payable test work	0 5	$ 130	$ 65
Jones Jr Donald H	07/24/03	Prepare and test mathematical accuracy of and organize Mississippi Nitrogen Inc lead sheets	1 1	$ 130	$ 143
Jones Jr Donald H	07/24/03	Review Mississippi Potash Inc and Mississippi Potash work-papers in order to request client documents	0 8	$ 130	$ 104
Jones Jr Donald H	07/24/03	Prepare and organize accounts payable schedules for Mississippi Potash Inc	1 0	$ 130	$ 130
Jones Jr Donald H	07/24/03	Prepare and organize accounts payable schedules for Mississippi Phosphates Corporation	0 9	$ 130	$ 117
Jones Jr Donald H	07/24/03	Prepare and organize accounts receivable schedules for Mississippi Phosphates Corporation	0 5	$ 130	$ 65
Jones Jr Donald H	07/24/03	Prepare and organize accounts receivable schedules for Mississippi Potash Inc	0 6	$ 130	$ 78
Breckenridge Irvin	07/25/03	Perform procedures to test and agree ore production at Mississippi Potash Inc	1 0	$ 130	$ 130
Breckenridge Irvin	07/25/03	Verify the accuracy of skip counts for mined potash (Mississippi Potash, Inc)	1 5	$ 130	$ 195
Breckenridge Irvin	07/25/03	Tie in skip counts observed at inventory observation to process reports submitted by Mississippi Potash Inc	1 0	$ 130	$ 130
Breckenridge Irvin	07/25/03	Test the accuracy of process reports and agree to inventory valuation reports as of the date of inventory observation	1 0	$ 130	$ 130
Breckenridge Irvin	07/25/03	Test the accuracy of valuation reports and agree to the inventory roll-forward submitted by internal audit	0 5	$ 130	$ 65
Cantrell Tim	07/25/03	Asset impairment audit approach	2 0	$ 340	$ 680
Henley Lindsey M	07/25/03	Sample selection for fixed asset addition test work	2 2	$ 130	$ 286
Henley Lindsey M.	07/25/03	Audit fixed asset additions for Mississippi Phosphates	1 3	$ 130	$ 169
Henley Lindsey M	07/25/03	Audit fixed asset additions for Mississippi Potash	0 9	$ 130	$ 117
Henley Lindsey M.	07/25/03	Audit fixed asset additions for Mississippi Chemical Corporation	1 4	$ 130	$ 182
Henley Lindsey M	07/25/03	Prepare memo on procedures performed on fixed asset additions	0 9	$ 130	$ 117
Henley Lindsey M.	07/25/03	Discuss with D Jones (KPMG) regarding fixed asset additions test-work to be completed next week	0 3	$ 130	$ 39

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Name	Date	Description	Hours	Rate	Fees
Jones Jr Donald H	07/25/03	Test mathematical accuracy of and organize Mississippi Phosphates Corporation work-papers	1 3	$ 130	$ 169
Jones Jr Donald H	07/25/03	Test mathematical accuracy of and organize Mississippi Potash Inc work-papers	1 5	$ 130	$ 195
Jones Jr Donald H	07/25/03	Prepare and organize work papers for Mississippi Potash Inc	1 0	$ 130	$ 130
Jones Jr Donald H	07/25/03	Prepare and organize work papers for Mississippi Potash Inc	1 1	$ 130	$ 143
Jones Jr Donald H	07/25/03	Test fixed asset additions by agreeing to invoice and determining whether it should be capitalized	0 9	$ 130	$ 117
Jones Jr Donald H	07/25/03	Verify leadsheets were tied correctly for Mississippi Potash Inc	1 0	$ 130	$ 130
Jones Jr Donald H	07/25/03	Verify leadsheets were tied correctly for Mississippi Phosphates Inc	0 9	$ 130	$ 117
Jones Jr Donald H	07/25/03	Prepare accounts receivable schedules for Mississippi Potash Inc and Mississippi Phosphates Corporation	0 7	$ 130	$ 91
Cummins Alex	07/28/03	Re-performance of test-work performed by Internal Audit over inventory cut-off	1 8	$ 130	$ 234
Cummins Alex	07/28/03	Review trial balances for all Nitrogen companies for variances between years	0 9	$ 130	$ 117
Cummins Alex	07/28/03	Prepare memo summarizing work performed on reconciliations between Cardex system and P&I Reports	0 6	$ 130	$ 78
Jones Jr Donald H	07/28/03	Test fixed asset additions by agreeing to invoice and determining whether it should be capitalized for Mississippi Potash Incorporated	0 7	$ 130	$ 91
Jones Jr Donald H	07/28/03	Test fixed asset additions by agreeing to invoice and determining whether it should be capitalized for Mississippi Phosphates Corporation	1 1	$ 130	$ 143
Jones Jr Donald H	07/28/03	Test fixed asset additions by agreeing to invoice and determining whether it should be capitalized Mississippi Nitrogen LLC	1 2	$ 130	$ 156
Breckenridge Irvin	07/29/03	Complete remaining procedures related to sulfur and sulfuric acid purchases (Mississippi Phosphates Corp)	2 0	$ 130	$ 260
Breckenridge Irvin	07/29/03	Perform procedures on A/R - Other account (Mississippi Phosphates Corp) and verify to supporting documentation	1 0	$ 130	$ 130
Breckenridge Irvin	07/29/03	Perform procedures on A/R - Miscellaneous account (Mississippi Phosphates Corp) and verify to supporting documentation	1 0	$ 130	$ 130
Breckenridge Irvin	07/29/03	Clear review notes after management review (Mississippi Phosphates Corp)	3 0	$ 130	$ 390
Cummins Alex	07/29/03	Select a sample of employees from the Vacation Accrual Report to perform recalculations of their accrual	0 6	$ 130	$ 78
Cummins Alex	07/29/03	Prepare a spreadsheet to tie in the vacation accrual reports to the trial balance	1 1	$ 130	$ 143
Cummins Alex	07/29/03	Agree to final version of the trial balance to the accounts payable reconciliations obtained for control test work	2 0	$ 130	$ 260
Cummins Alex	07/29/03	Prepare and verify the mathematical accuracy of final trial balance	1 0	$ 130	$ 130
Cummins Alex	07/29/03	Agree to Blue Cross Blue Shields of Mississippi's calculation of incurred but not reported insurance claims to Mississippi Chemical Corporation s general ledger	0 6	$ 130	$ 78

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Name	Date	Description	Hours	Rate	Fees
Cummins Alex	07/29/03	Agree to worker's compensation calculations from Crawford and Company to Mississippi Chemical Corporation s general ledger	0 5	$ 130	$ 65
Cummins Alex	07/29/03	Prepare KPMG's "Inventory Observation Questionnaire" for the 6/30/03 inventory observation in Yazoo City MS	1 0	$ 130	$ 130
Cummins Alex	07/29/03	Agree to numbers per the Mississippi Chemical Corporation Yazoo City MS inventory observation to actual inventory balances as of 6/30/03	0 8	$ 130	$ 104
Cummins Alex	07/29/03	Prepare a priced out variance calculation for differences arising between the 6/30/03 inventory observation and book value	1 1	$ 130	$ 143
Holt, Jason	07/29/03	Review Potash inventory observation work papers	1 7	$ 235	$ 400
Holt, Jason	07/29/03	Review Potash inventory observation build up work-papers	1 5	$ 235	$ 353
Holt, Jason	07/29/03	Review Potash inventory roll-forward work papers	1 2	$ 235	$ 282
Holt, Jason	07/29/03	Review Potash cash and prepaid work-papers	1 1	$ 235	$ 259
Holt, Jason	07/29/03	Review of Phosphate rock ship summary for inventory cost build up work-papers	0 6	$ 235	$ 141
Jones Jr Donald H	07/29/03	Test fixed asset additions by agreeing to invoice and determining whether it should be capitalized for Mississippi Chemical Corporation	2 2	$ 130	$ 286
Jones Jr Donald H	07/29/03	Test fixed asset additions by agreeing to invoice and determining whether it should be capitalized for Mississippi Phosphates Corporation	1 2	$ 130	$ 156
Jones Jr Donald H	07/29/03	Obtain invoices that were not already obtained by KPMG	0 1	$ 130	$ 13
Jones Jr, Donald H	07/29/03	Research issues regarding fixed assets about whether they agreed to invoice	0 8	$ 130	$ 104
Jones Jr Donald H	07/29/03	Obtain check numbers for fixed asset additions from online computer system per J D Edwards	2 1	$ 130	$ 273
Breckenridge Irvin	07/30/03	Test the accuracy of new leadsheets for Mississippi Potash Inc Eddy Potash, and Mississippi Phosphates Corp and tie in to audit work.	3 0	$ 130	$ 390
Breckenridge Irvin	07/30/03	Perform remaining procedures to test the rock cost ship summary and propose adjustment	2 0	$ 130	$ 260
Breckenridge Irvin	07/30/03	Clear review notes after management review (Mississippi Potash, Inc)	2 5	$ 130	$ 325
Breckenridge Irvin	07/30/03	Complete dialogue for MCC engagement.	1 0	$ 130	$ 130
Holt, Jason	07/30/03	Review Nitrogen inventory roll forwards	2 8	$ 235	$ 658
Holt, Jason	07/30/03	Review Nitrogen observation work papers for spare parts inventory	1 8	$ 235	$ 423
Holt, Jason	07/30/03	Review Nitrogen observation work-papers for raw materials and finished product inventory	2 4	$ 235	$ 564
Holt, Jason	07/30/03	Review Melamine inventory observation work papers for finished product	1 4	$ 235	$ 329
Johnson John	07/30/03	Research and review SOP 90 7 Related to reporting requirements	4 3	$ 235	$ 1 011
Johnson, John	07/30/03	Assimilate information (July 2002 actuarial valuation participant census data information June 2002 Mercer Investment Policy Information) related to KPMG actuary review of the April 30 2003 actuarial valuation for the Mississippi Chemical Retirement Plan	1 2	$ 235	$ 282
Johnson, John	07/30/03	Prepare census data confirmation for submission to actuary related to the April 30 2003 actuarial valuation for the Mississippi Chemical Retirement Plan	1 0	$ 235	$ 235

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Name	Date	Description	Hours	Rate	Fees
Jones Jr Donald H	07/30/03	Verify checks were written for fixed assets by searching on Harris Bank cd's for copies of checks written	2 1	$ 130	$ 273
Jones Jr Donald H	07/30/03	Obtain wire transfer documentation for fixed assets when check was not written	0 4	$ 130	$ 52
Jones Jr Donald H	07/30/03	Prepare work paper detailing cash account for Eddy Potash s mine closure costs	0 3	$ 130	$ 39
Jones Jr Donald H	07/30/03	Review Mississippi Phosphates Corporation binder to determine if any items were missing or left undone	0 5	$ 130	$ 65
Jones Jr Donald H	07/30/03	Review Mississippi Potash Incorporated binder to determine if any items were missing or left undone	0 7	$ 130	$ 91
Jones Jr Donald H	07/30/03	Spoke with S Boutwell and E Merrill (both MCC) about issue with the Accounts Receivable Other account.	1 1	$ 130	$ 143
Jones Jr Donald H	07/31/03	Verify mathematical accuracy and organize consolidated schedule for Mississippi Chemical Corporation	0 9	$ 130	$ 117
Jones Jr Donald H	07/31/03	Verify mathematical accuracy and organize consolidating schedule for Mississippi Nitrogen LLC	0 7	$ 130	$ 91
Jones Jr Donald H	07/31/03	Verify mathematical accuracy and organize consolidating schedule for Mississippi Potash Incorporated	0 6	$ 130	$ 78
Jones Jr Donald H	07/31/03	Verify mathematical accuracy and organize consolidating schedule for Mississippi Phosphates Corporation	0 4	$ 130	$ 52
Jones Jr Donald H	07/31/03	Obtain depreciation expense test work and verified mathematical accuracy	0 4	$ 130	$ 52
Jones Jr Donald H	07/31/03	Prepare audit difference summary	0 5	$ 130	$ 65
Johnson John A	08/01/03	Prepare financial statement shell documents for 2003 audit reports in "KPMG format"	2 0	$ 235	$ 470
Cummins Alex	08/04/03	Reconcile the change in retained earnings to net income	1 4	$ 130	$ 182
Cummins Alex	08/04/03	Investigate change in the additional paid in capital	0 9	$ 130	$ 117
Cummins Alex	08/04/03	Investigate change in the treasury stock	0 8	$ 130	$ 104
Cummins Alex	08/04/03	Agree gas futures in ending inventory to the other comprehensive income roll forward	1 1	$ 130	$ 143
Cummins Alex	08/04/03	Agree vacation accrual reports to the general ledger	1 4	$ 130	$ 182
Cummins Alex	08/04/03	Test the sample selected from the vacation accrual report to ensure that each person s outstanding balance is accurate	2 4	$ 130	$ 312
Holt, Jason	08/04/03	Review MS Nitrogen inventory reconciliation and inventory summary	0 8	$ 235	$ 188
Holt, Jason	08/04/03	Review MS Nitrogen accounts receivable work papers	1 6	$ 235	$ 376
Holt, Jason	08/04/03	Review payroll accrual testing for Nitrogen Phosphates and Potash	0 6	$ 235	$ 141
Holt, Jason	08/04/03	Prepare and review of entries proposed in audit work	0 7	$ 235	$ 165
Holt, Jason	08/04/03	Review MS Nitrogen allowance for doubtful accounts work-papers	0 8	$ 235	$ 188
Holt, Jason	08/04/03	Review fixed asset additions testing approach and sample for Nitrogen, Phosphate and Potash.	2 8	$ 235	$ 658
Holt, Jason	08/04/03	Review Melamine purchase contract	1 3	$ 235	$ 306
Jones Jr Donald H	08/04/03	Complete testing on fixed asset additions	0 4	$ 130	$ 52
Jones Jr Donald H	08/04/03	Adjust accounts receivable other account for Mississippi Phosphates Corporation	0 2	$ 130	$ 26
Jones Jr Donald H	08/04/03	Obtain finalized leadsheets and test mathematical accuracy for Mississippi Chemical Corporation	1 2	$ 130	$ 156
Jones Jr Donald H	08/04/03	Obtain finalized leadsheets and test mathematical accuracy for Mississippi Potash Inc	1 1	$ 130	$ 143
Jones Jr Donald H	08/04/03	Obtain finalized leadsheets and test mathematical accuracy for Mississippi Phosphates Corporation	1 0	$ 130	$ 130

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Name	Date	Description	Hours	Rate	Fees
Jones Jr Donald H	08/04/03	Obtain finalized leadsheets and test mathematical accuracy for Mississippi Nitrogen LLC	1 1	$ 130	$ 143
Jones Jr Donald H	08/04/03	Obtain finalized leadsheets and test mathematical accuracy for Mississippi Nitrogen Inc	0 9	$ 130	$ 117
Jones Jr Donald H	08/04/03	Obtain finalized leadsheets and test mathematical accuracy for Mississippi Chemical Management	0 5	$ 130	$ 65
Jones Jr Donald H	08/04/03	Obtain finalized leadsheets and test mathematical accuracy for Eddy Potash Inc	0 7	$ 130	$ 91
Simmons Lisa	08/04/03	Read prior work papers and setting up meetings with the IT department	2 0	$ 325	$ 650
Addington, Randall	08/05/03	Technical issues consultation with T Cantrell and J Johnson (both KPMG) regarding bankruptcy accounting and reporting issues assets valuations and impairment assessments and basis of accounting and possible opinion form under a liquidation scenario	2 0	$ 600	$ 1 200
Cantrell Timothy R	08/05/03	Technical issues consultation with R. Addington and J Johnson (both KPMG) regarding bankruptcy accounting and reporting issues assets valuations and impairment assessments and basis of accounting and possible opinion form under a liquidation scenario	2 0	$ 340	$ 680
Cantrell Timothy R	08/05/03	Review MPC audit work papers	1 0	$ 340	$ 340
Cantrell Timothy R	08/05/03	Review MPI audit work-papers	1 0	$ 340	$ 340
Cummins Alex	08/05/03	Review accounts payable test work performed by D Jones (KPMG)	3 0	$ 130	$ 390
Cummins Alex	08/05/03	Agree triangulation report for Mississippi Chemical and Mississippi Phosphates to general ledger	1 4	$ 130	$ 182
Cummins Alex	08/05/03	Agree calculation of workers' compensation accrual prepared by Crawford and Co to the general ledger	0 6	$ 130	$ 78
Cummins Alex	08/05/03	Review income statement ratios performed by D Jones (KPMG)	1 1	$ 130	$ 143
Cummins Alex	08/05/03	Agree the detail supporting the consolidation worksheet to the consolidation worksheet.	1 9	$ 130	$ 247
Johnson, John A	08/05/03	Technical issues consultation with T Cantrell and R. Addington (both KPMG) regarding bankruptcy accounting and reporting issues assets valuations and impairment assessments and basis of accounting and possible opinion form under a liquidation scenario	2 0	$ 235	$ 470
Jones Jr Donald H	08/05/03	Organize and agree finalized leadsheets to prior year work papers for Triad Nitrogen LLC	1 1	$ 130	$ 143
Jones Jr Donald H	08/05/03	Organize and agree finalized leadsheets to prior year work papers for Mississippi Chemical Corporation.	1 3	$ 130	$ 169
Jones Jr Donald H	08/05/03	Organize and agree finalized leadsheets to prior year work papers for Mississippi Nitrogen LLC	0 9	$ 130	$ 117
Jones Jr Donald H	08/05/03	Organize and agree finalized leadsheets to prior year work papers for Mississippi Chemical LP	0 5	$ 130	$ 65
Jones Jr Donald H	08/05/03	Organize and agree finalized leadsheets to prior year work papers for Mississippi Chemical Management.	0 4	$ 130	$ 52
Jones Jr Donald H	08/05/03	Organize and agree finalized leadsheets to prior year work papers for Mississippi Nitrogen Inc	0 6	$ 130	$ 78
Jones Jr Donald H	08/05/03	Prepare Income Statement ratios for Mississippi Nitrogen LLC	0 7	$ 130	$ 91
Jones Jr Donald H	08/05/03	Prepare Income Statement ratios for Mississippi Chemical Corporation	0 8	$ 130	$ 104

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Name	Date	Description	Hours	Rate	Fees
Jones Jr Donald H	08/05/03	Prepare Income Statement ratios for Mississippi Chemical Corporation and subs	1 1	$ 130	$ 143
Simmons Lisa	08/05/03	Document Overview of Information Technology	0 5	$ 325	$ 163
Simmons Lisa	08/05/03	Document New User Setup/Account Modification for JD Edwards Users	1 6	$ 325	$ 520
Simmons Lisa	08/05/03	Document Disaster Recovery Plan/Projects	0 9	$ 325	$ 293
Cummins Alex	08/06/03	Review and prepare WP535 "Evaluation of Service Organization Function" for Mississippi Chemical Corporation's medical claims processing	2 0	$ 130	$ 260
Cummins Alex	08/06/03	Review and prepare WP420 "Self-Insurance/Retained Risk Data Sheet" for Mississippi Chemical Corporation's medical benefits	1 6	$ 130	$ 208
Cummins Alex	08/06/03	Obtain and agree the triangulation report for medical claims incurred but not reported for Mississippi Potash	0 7	$ 130	$ 91
Cummins Alex	08/06/03	Obtain detail of employees terminated since 6/30/03 from D Stovall (MCC) to be able to properly calculate the vacation accrual	0 6	$ 130	$ 78
Cummins Alex	08/06/03	Agree vacation accrual reports to the general ledger	1 1	$ 130	$ 143
Holt Jason	08/06/03	Finalize and review cost build up analysis for Nitrogen inventory	2 1	$ 235	$ 494
Holt, Jason	08/06/03	Review client prepared schedules of futures of contracts	1 4	$ 235	$ 329
Holt, Jason	08/06/03	Prepare realized and deferred gains financial statement footnote information for futures contracts in the 4th quarter and fiscal year 2002-2003	1 5	$ 235	$ 353
Holt, Jason	08/06/03	Review Phosphate and Nitrogen incurred but note paid medical claim work-papers	0 4	$ 235	$ 94
Holt, Jason	08/06/03	Review actuarial report for Mississippi Chemical Corporation pension plan	1 7	$ 235	$ 400
Holt, Jason	08/06/03	Reconcile Other Comprehensive Income to equity roll forward	1 2	$ 235	$ 282
Johnson, John A	08/06/03	Research and prepare independence confirmation related to Ernst and Young's 2003 audit of FarmLand MissChem Ltd as related to MCC consolidated financial statements	2 1	$ 235	$ 494
Jones Jr Donald H	08/06/03	Agree finalized leadsheets to prior year work papers for Mississippi Chemical Corporation	0 9	$ 130	$ 117
Jones Jr Donald H	08/06/03	Agree finalized leadsheets to prior year work papers for Mississippi Nitrogen LLC	0 8	$ 130	$ 104
Jones Jr Donald H	08/06/03	Agree finalized leadsheets to prior year work-papers for Mississippi Chemical LP	0 6	$ 130	$ 78
Jones Jr Donald H	08/06/03	Agree finalized leadsheets to prior year work-papers for Mississippi Chemical Management	0 4	$ 130	$ 52
Jones Jr Donald H	08/06/03	Agree finalized leadsheets to prior year work-papers for Mississippi Nitrogen Inc	0 8	$ 130	$ 104
Jones Jr Donald H	08/06/03	Complete equity roll forward for Mississippi Chemical Corporation	0 6	$ 130	$ 78
Jones Jr Donald H	08/06/03	Complete equity roll forward for Mississippi Potash Inc	0 5	$ 130	$ 65
Jones Jr Donald H	08/06/03	Complete equity roll forward for Mississippi Phosphates Corporation	0 3	$ 130	$ 39
Jones Jr Donald H	08/06/03	Transfer tick marks from the first and second version of leadsheets to the third version for Mississippi Chemical Corporation.	0 9	$ 130	$ 117
Jones Jr Donald H	08/06/03	Transfer tick marks from the first and second version of leadsheets to the third version for Mississippi Nitrogen Inc	0 7	$ 130	$ 91

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Name	Date	Description	Hours	Rate	Fees
Jones Jr Donald H	08/06/03	Transfer tick marks from the first and second version of leadsheets to the third version for Mississippi Chemical Management Corporation.	0 4	$ 130	$ 52
Jones Jr Donald H	08/06/03	Transfer tick marks from the first and second version of leadsheets to the third version for Mississippi Nitrogen LLC	0 8	$ 130	$ 104
Simmons Lisa	08/06/03	Document JD Edwards administration.	1 5	$ 325	$ 488
Simmons Lisa	08/06/03	Test the data migration from ESSBASE to JD Edwards	1 0	$ 325	$ 325
Simmons Lisa	08/06/03	Read the Disaster Recovery Plan	0 7	$ 325	$ 228
Cummins Alex	08/07/03	Review final Nitrogen asset leadsheets for discrepancies between prior version	1 9	$ 130	$ 247
Cummins Alex	08/07/03	Agree physical inventory observation balances for chemicals or hand to the summary of ending inventory	1 7	$ 130	$ 221
Cummins Alex	08/07/03	Investigate why some of the inventory items listed on the final inventory summary were excluded from the lower of cost or market analysis	1 4	$ 130	$ 182
Cummins Alex	08/07/03	Prepare memo detailing information pertaining to the calculation of the Equity in Earnings - FMCL	1 1	$ 130	$ 143
Cummins Alex	08/07/03	Review debt work performed by D Jones (KPMG)	2 0	$ 130	$ 260
Holt, Jason	08/07/03	Review client prepared memo summarizing client position on purchase of Melamine plant.	2 2	$ 235	$ 517
Holt, Jason	08/07/03	Supervise staff related to reconciliation of trial balances to prior year balances	0 6	$ 235	$ 141
Holt, Jason	08/07/03	Review payroll over accrual effect on ending inventory pricing for Potash	2 1	$ 235	$ 494
Holt, Jason	08/07/03	Review Internal Audit s work related to cut-off of liabilities at 6/30/03 and 5/15/03	1 5	$ 235	$ 353
Holt, Jason	08/07/03	Review of debt and interest schedules provided by client.	0 5	$ 235	$ 118
Holt, Jason	08/07/03	Begin draft of significant issues document.	1 1	$ 235	$ 259
Holt, Jason	08/07/03	Agree preliminary temporary tax difference to supporting documentation	2 2	$ 235	$ 517
Jones Jr Donald H	08/07/03	Clear notes on fixed asset testing and document remaining issues	0 6	$ 130	$ 78
Jones Jr Donald H	08/07/03	Agree Triad Nitrogen LLC leadsheet summaries to consolidated leadsheet.	0 7	$ 130	$ 91
Jones Jr Donald H	08/07/03	Agree Mississippi Nitrogen Inc leadsheet summaries to consolidated leadsheet.	0 5	$ 130	$ 65
Jones Jr Donald H	08/07/03	Agree Mississippi Potash Inc leadsheet summaries to consolidated leadsheet.	0 4	$ 130	$ 52
Jones Jr Donald H	08/07/03	Agree Mississippi Phosphates Corporation leadsheet summaries to consolidated leadsheet.	0 3	$ 130	$ 39
Jones Jr Donald H	08/07/03	Agree Mississippi Chemical Corporation leadsheet summaries to consolidated leadsheet.	0 9	$ 130	$ 117
Jones Jr Donald H	08/07/03	Complete debt schedules for Mississippi Chemical Corporation	1 1	$ 130	$ 143
Jones Jr Donald H	08/07/03	Test interest expense to determine if it is reasonable	0 4	$ 130	$ 52
Simmons Lisa	08/07/03	Document meeting notes from discussion with consolidation personnel S Boutwell (MCC)	1 1	$ 325	$ 358
Simmons Lisa	08/07/03	Update the consolidation process	1 2	$ 325	$ 390
Simmons Lisa	08/07/03	Receive and download all reports requested from D Ashley and J Martin (both MCC)	1 5	$ 325	$ 488
Simmons Lisa	08/07/03	Document the System Values from the AS/400	0 5	$ 325	$ 163
Simmons Lisa	08/07/03	Test the enabled/disabled users	0 3	$ 325	$ 98
Simmons Lisa	08/07/03	Document testing results from the enabled/disabled users	0 3	$ 325	$ 98

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Name	Date	Description	Hours	Rate	Fees
Simmons Lisa	08/07/03	Test the enabled but inactive users	0 4	$ 325	$ 130
Simmons Lisa	08/07/03	Document the enabled but inactive users	0 7	$ 325	$ 228
Simmons Lisa	08/07/03	Test the Passwords >60 days	0 5	$ 325	$ 163
Simmons Lisa	08/07/03	Document the passwords>60 days	0 7	$ 325	$ 228
Cummins Alex	08/08/03	Prepare spreadsheet to agree vacation accrual reports to the general ledger	0 9	$ 130	$ 117
Cummins Alex	08/08/03	Review fixed asset procedures performed by D Jones (KPMG)	2 1	$ 130	$ 273
Cummins Alex	08/08/03	Review final Nitrogen liabilities leadsheets for discrepancies between prior version.	0 9	$ 130	$ 117
Cummins Alex	08/08/03	Obtain information from C Potter (MCC) related to the completion of work paper documentation on self insurance	0 7	$ 130	$ 91
Holt, Jason	08/08/03	Draft significant issues document.	1 4	$ 235	$ 329
Holt, Jason	08/08/03	Review Melamine purchase treatment to guidance provided by FASB 141 and FASB 142	1 7	$ 235	$ 400
Holt, Jason	08/08/03	Review debt work-papers for Mississippi Chemical Corporation	0 6	$ 235	$ 141
Holt, Jason	08/08/03	Planning for work that will be completed in subsequent week	1 4	$ 235	$ 329
Holt, Jason	08/08/03	Review of client documentation for write-down of assets at the ammonia #2 plant at Triad	1 8	$ 235	$ 423
Holt, Jason	08/08/03	Document work related to agreement of temporary tax difference to supporting documentation	1 5	$ 235	$ 353
Johnson, John A	08/08/03	Research related to tax assets valuation as related to MCC's net operating losses including potential tax consequences of cancellation of debt.	3 5	$ 235	$ 823
Jones Jr Donald H	08/08/03	Agree company leadsheets to company leadsheet summaries for Mississippi Chemical Corporation	0 7	$ 130	$ 91
Jones Jr Donald H	08/08/03	Agree company leadsheets to company leadsheet summaries for Mississippi Nitrogen LLC	0 6	$ 130	$ 78
Jones Jr Donald H	08/08/03	Agree company leadsheets to company leadsheet summaries for Mississippi Nitrogen Inc	0 6	$ 130	$ 78
Jones Jr Donald H	08/08/03	Agree company leadsheets to company leadsheet summaries for Mississippi Potash Inc	0 5	$ 130	$ 65
Jones Jr Donald H	08/08/03	Agree company leadsheets to company leadsheet summaries for Mississippi Phosphates Corporation	0 5	$ 130	$ 65
Jones Jr Donald H	08/08/03	Complete audit difference summary with new entries	0 6	$ 130	$ 78
Jones Jr Donald H	08/08/03	Organize prior year reports for the current year	0 2	$ 130	$ 26
Jones Jr Donald H	08/08/03	Review and organize Nitrogen Assets and Liabilities binders	0 6	$ 130	$ 78
Simmons Lisa	08/08/03	Document Internal System Users	0 3	$ 325	$ 98
Simmons Lisa	08/08/03	Test User Class of PGMR.	1 2	$ 325	$ 390
Simmons Lisa	08/08/03	Document Users with the User Class	0 3	$ 325	$ 98
Simmons Lisa	08/08/03	Test User Class of SECADM	0 8	$ 325	$ 260
Edmonson Richard	08/11/03	Research AU Section 543 10 of the standards issued by the American Institute of Certified Public Accountants as related to confirming E&Y's independence related to their audit of FMCL	1 2	$ 160	$ 192
Johnson John A	08/11/03	Prepare audit work program for income tax accounts and 2003 tax provision.	2 0	$ 235	$ 470
Simmons Lisa	08/11/03	Test User Class of SECOFR/SYSOPR	1 7	$ 325	$ 553
Simmons Lisa	08/11/03	Document Users Class of SECOFR/SYSOPR	1 5	$ 325	$ 488

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Name	Date	Description	Hours	Rate	Fees
Cummins Alex	08/12/03	Contact attorneys with regard to the status of our legal letters sent to each of them on July 26	1 5	$ 130	$ 195
Cummins Alex	08/12/03	Agree cash confirmation received from Harris Bank and Trust to the trial balance	0 9	$ 130	$ 117
Cummins Alex	08/12/03	Agree debt confirmations received from Harris Bank and Trust to the trial balance	0 6	$ 130	$ 78
Cummins Alex	08/12/03	Agree outstanding checks per the cash reconciliations to the July bank statements	1 5	$ 130	$ 195
Cummins Alex	08/12/03	Review July bank statements for proper inclusion/exclusion of checks from the June outstanding checks list.	1 8	$ 130	$ 234
Cummins Alex	08/12/03	Obtain a trial balance as of 5/15/03 to agree financial statements turned in to the court to internal trial balance	0 4	$ 130	$ 52
Cummins Alex	08/12/03	Agree internal trial balance to the financial report issued to the court.	1 7	$ 130	$ 221
Edmonson Richard	08/12/03	Prepare 2003 KPMG format shell financial statements for June 30 2003 audited consolidated financial statements	4 6	$ 160	$ 736
Edmonson Richard	08/12/03	Prepare 2003 KPMG format shell financial statements for June 30 2003 audited MPC financial statements	1 4	$ 160	$ 224
Johnson John A	08/12/03	Review 2003 Mississippi Potash Inc and Subsidiaries asset audit work papers	2 4	$ 235	$ 564
Johnson John A	08/12/03	Review 2003 Mississippi Potash Inc and Subsidiaries liability work papers	2 7	$ 235	$ 635
Johnson John A	08/12/03	Review 2003 Mississippi Potash Inc and Subsidiaries profit and loss accounts audit work papers	2 9	$ 235	$ 682
Johnson, John A	08/12/03	Follow-up on unreceived attorney representation responses	1 0	$ 235	$ 235
Simmons Lisa	08/12/03	Test User Class of USER.	1 1	$ 325	$ 358
Simmons Lisa	08/12/03	Document User Class of USER.	0 9	$ 325	$ 293
Cummins Alex	08/13/03	Create spreadsheet to recalculate the realization of N2O4 facility fees	1 4	$ 130	$ 182
Cummins Alex	08/13/03	Agree Triad Severance Liability calculations to severance pay triangulation reports	1 0	$ 130	$ 130
Cummins Alex	08/13/03	Agree Triad Severance Liability per the severance calculation to the general ledger	0 7	$ 130	$ 91
Cummins Alex	08/13/03	Review the accrued medical retirement calculations prepared by Mississippi Chemical Corporation for mathematical accuracy	1 4	$ 130	$ 182
Cummins Alex	08/13/03	Create spreadsheet to recalculate accrued medical retirement.	1 9	$ 130	$ 247
Cummins Alex	08/13/03	Agree payment rates and terms to sales contracts for the storage accrual	1 7	$ 130	$ 221
Cummins Alex	08/13/03	Test the mathematical accuracy of the competitive discounts accrual performed by G Roark (Nitrogen Accounting)	1 5	$ 130	$ 195
Edmonson, Richard	08/13/03	Prepare 2003 KPMG format shell financial statements for June 30 2003 audited MPI financial statements	3 5	$ 160	$ 560
Edmonson Richard	08/13/03	Prepare 2003 KPMG format shell financial statements for June 30 2003 audited MPC financial statements	1 7	$ 160	$ 272
Johnson John A	08/13/03	Supervise audit associates regarding remaining audit work to be performed for Nitrogen liability accounts	1 0	$ 235	$ 235
Johnson, John A	08/13/03	Research "accelerated filer' requirement as related to Sarbanes Oxley 404 rules for M Dorosh (MCC)	1 0	$ 235	$ 235

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Name	Date	Description	Hours	Rate	Fees
Johnson, John A	08/13/03	Review 2003 Mississippi Phosphates Corporation assets audit work-papers	2 4	$ 235	$ 564
Johnson John A	08/13/03	Review 2003 Mississippi Phosphates Corporation liabilities audit work-papers	2 8	$ 235	$ 658
Johnson, John A	08/13/03	Review 2003 Mississippi Phosphates Corporation profit and loss account audit work-papers	2 8	$ 235	$ 658
Kreamer James	08/13/03	KPMG Actuarial review of the Mississippi Chemical Corporation Defined Benefit plan 2003 actuary report, calculations and related assumptions	3 0	$ 540	$ 1 620
Cummins Alex	08/14/03	Obtain support over the account Triad Severance from G Roark (Nitrogen Accounting)	0 4	$ 130	$ 52
Cummins Alex	08/14/03	Verify mathematical accuracy of support for the Triad Severance account.	1 8	$ 130	$ 234
Cummins Alex	08/14/03	Verify mathematical accuracy of equity roll forwards for all companies	1 5	$ 130	$ 195
Cummins Alex	08/14/03	Agree equity roll-forwards to supporting documentation and the consolidating schedules	2 2	$ 130	$ 286
Cummins Alex	08/14/03	Agree COBRA rates to the insurance accrual calculations	1 5	$ 130	$ 195
Johnson John A	08/14/03	Review 2003 Mississippi Chemical Corporation Nitrogen inventory cost build up work papers	2 6	$ 235	$ 611
Johnson John A	08/14/03	Review 2003 Mississippi Chemical Corporation Nitrogen product inventory observation work-papers	2 2	$ 235	$ 517
Simmons Lisa	08/14/03	Test Limited Capability of *NO & ALLOBJ	1 8	$ 325	$ 585
Simmons Lisa	08/14/03	Document Limited Capability of *NO & ALLOBJ	1 2	$ 325	$ 390
Holt, Jason	08/15/03	Document and perform MS Potash inventory reconciliation including adjustments	2 3	$ 235	$ 541
Holt, Jason	08/15/03	Review MS Potash fixed asset roll forwards	1 4	$ 235	$ 329
Johnson John A	08/15/03	Review 2003 Mississippi Chemical Corporation Nitrogen spare parts inventory work papers	1 9	$ 235	$ 447
Johnson, John A	08/15/03	Review 2003 Triad Nitrogen inventory cost build up work papers	1 7	$ 235	$ 400
Johnson John A	08/15/03	Review 2003 Mississippi Chemical Corporation Nitrogen inventory lower-of cost or market and other valuation work papers	2 4	$ 235	$ 564
Johnson John A.	08/15/03	Review 2003 Triad Nitrogen and Melamine inventory lower-of cost or market and other valuation work-papers	2 1	$ 235	$ 494
McElroy Christal	08/15/03	Respond to inquiry regarding whether a change in method in measuring plan assets requires preparation of a preferability letter	0 5	$ 575	$ 288
Simmons Lisa	08/15/03	Review the JD Edwards Administration Document.	1 4	$ 325	$ 455
Simmons Lisa	08/15/03	Review the testing documents for AS/400 Security	1 6	$ 325	$ 520
Simmons Lisa	08/15/03	Review the consolidation process document.	1 8	$ 325	$ 585
Breckenridge Irvin	08/16/03	Review and discuss manager review comments and notes for additional work with J Johnson (KPMG)	1 1	$ 130	$ 143
Breckenridge Irvin	08/16/03	Test all PBC schedules for mathematical accuracy after management review	0 9	$ 130	$ 117
Johnson John A	08/16/03	Review and discuss manager review comments and notes for additional work with T Breckenridge (KPMG)	1 1	$ 235	$ 259
Johnson, John A	08/18/03	Review 2003 Traid Nitrogen and Melamine product inventory observation work papers	1 8	$ 235	$ 423
Johnson, John A	08/18/03	Review 2003 Traid Nitrogen and spare parts inventory observation work-papers	1 6	$ 235	$ 376

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Name	Date	Description	Hours	Rate	Fees
Johnson, John A	08/18/03	Review 2003 Mississippi Chemical Corporation and subsidiaries accounts receivable confirmation audit procedures performed and summarized by Mississippi's Chemical Corp 's internal audit department.	2 4	$ 235	$ 564
Johnson, John A	08/18/03	Review 2003 Mississippi Chemical Corporation and subsidiaries accounts receivable valuation analysis audit procedures	2 1	$ 235	$ 494
Simmons Lisa	08/18/03	Document results and findings from procedures performed on 8/15/03	2 2	$ 325	$ 715
Cantrell Timothy R.	08/19/03	Review MPC asset audit work-papers	2 2	$ 340	$ 748
Cantrell Timothy R.	08/19/03	Review MPC liability audit work papers	2 1	$ 340	$ 714
Cantrell Timothy R.	08/19/03	Review MPC profit and loss accounts audit work-papers	1 3	$ 340	$ 442
Johnson John A	08/19/03	Read and review Melamine purchase contract.	1 1	$ 235	$ 259
Johnson, John A.	08/19/03	Review 2003 consolidated fixed assets roll forward work papers	2 3	$ 235	$ 541
Johnson, John A	08/19/03	Review 2003 consolidated fixed assets reconciliation work papers	0 8	$ 235	$ 188
Johnson, John A	08/19/03	Review 2003 consolidated fixed assets additions and disposals testing work papers	1 2	$ 235	$ 282
Johnson, John A	08/19/03	Review 2003 consolidated fixed assets depreciation work-papers	2 2	$ 235	$ 517
Johnson, John A.	08/19/03	Review 2003 audit work papers related to cash accounts (MCC Nitrogen work-papers)	0 4	$ 235	$ 94
Cantrell Timothy R.	08/20/03	Review MPI asset audit work-papers	2 1	$ 340	$ 714
Cantrell Timothy R.	08/20/03	Review MPI liability audit work-papers	2 3	$ 340	$ 782
Cantrell Timothy R.	08/20/03	Review MPI profit and loss accounts audit work papers	1 8	$ 340	$ 612
Johnson John A	08/20/03	Review 2003 audit work papers related to cash accounts (MCC Nitrogen work-papers)	3 4	$ 235	$ 799
Johnson John A	08/20/03	Review other MCC Nitrogen asset work papers	3 6	$ 235	$ 846
Johnson, John A	08/22/03	Review Mississippi Chemical Corporation Nitrogen prepaid and other asset work papers	2 4	$ 235	$ 564
Johnson, John A	08/22/03	Review Mississippi Chemical Corporation Nitrogen cash account reconciliation and confirmation work papers	1 9	$ 235	$ 447
Johnson, John A	08/22/03	Assimilate manager review comments and notes for additional work related to this review	1 3	$ 235	$ 306
Breckenridge Irvin	08/23/03	Perform additional lower of cost or market procedures necessary after management review	1 2	$ 130	$ 156
Breckenridge Irvin	08/23/03	Review and discuss manager review comments and notes for additional work with J Johnson and J Holt (both KPMG)	1 9	$ 130	$ 247
Breckenridge Irvin	08/23/03	Agree all work papers to updated leadschedules provided by client subsequent to management review	0 4	$ 130	$ 52
Breckenridge Irvin	08/23/03	Agree all work-papers with prior year balances to prior year work papers subsequent to management review	1 1	$ 130	$ 143
Breckenridge Irvin	08/23/03	Investigate post closing adjustments	0 4	$ 130	$ 52
Holt Jason	08/23/03	Review and discuss manager review comments and notes for additional work with T Breckenridge and J Johnson (both KPMG)	1 9	$ 235	$ 447
Johnson, John A	08/23/03	Review and discuss manager review comments and notes for additional work with T Breckenridge and J Holt (both KPMG)	1 9	$ 235	$ 447
Breckenridge Irvin	08/25/03	Perform additional production report testing subsequent to management review for Mississippi Phosphates Corp	1 0	$ 130	$ 130

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Name	Date	Description	Hours	Rate	Fees
Breckenridge Irvin	08/25/03	Prepare inventory roll forward test work memo for Mississippi Phosphates Corp subsequent to management review	1 8	$ 130	$ 234
Breckenridge Irvin	08/25/03	Recalculate and perform procedures on change in inventory for Mississippi Phosphates Corp subsequent to management review	1 2	$ 130	$ 156
Breckenridge Irvin	08/25/03	Perform analytical procedures over conversion costs and evaluate results for Mississippi Phosphates Corp subsequent to management review	0 9	$ 130	$ 117
Breckenridge Irvin	08/25/03	Perform analytical procedures over fixed cost components and evaluate results for Mississippi Corp subsequent to management review	1 1	$ 130	$ 143
Breckenridge Irvin	08/25/03	Test and conclude on COGS for Mississippi Phosphates Corp subsequent to management review	0 5	$ 130	$ 65
Breckenridge Irvin	08/25/03	Perform additional procedures related to Phosphate Rock for Mississippi Phosphates Corp subsequent to management review	2 3	$ 130	$ 299
Breckenridge Irvin	08/25/03	Perform additional documentation regarding inventory controls in place at Mississippi Phosphates Corp and concluded on effectiveness	1 7	$ 130	$ 221
Breckenridge Irvin	08/25/03	Perform cut-off procedures for Mississippi Phosphates Corp omitted by MCC internal audit	0 5	$ 130	$ 65
Holt, Jason	08/25/03	Document MS Phosphates inventory observation work-papers	0 7	$ 235	$ 165
Holt, Jason	08/25/03	Document MS Potash inventory observation work papers	1 8	$ 235	$ 423
Holt, Jason	08/25/03	Review client prepared inventory roll-forward from observation to year end for MS Potash	2 7	$ 235	$ 635
Holt, Jason	08/25/03	Document purchases testing of MS Phosphates inventory on hand	2 2	$ 235	$ 517
Holt, Jason	08/25/03	Agree Potash inventory roll forward to production reports	2 9	$ 235	$ 682
Holt, Jason	08/25/03	Perform MS Phosphates accounts receivable aging analysis	3 0	$ 235	$ 705
Holt, Jason	08/25/03	Reconcile MS Phosphates accounts receivable to general ledger	2 4	$ 235	$ 564
Johnson, John A	08/25/03	Review work and summary memorandum of J Kreamer (KPMG)	1 2	$ 235	$ 282
Johnson, John A	08/25/03	Perform manager level review of MCC Nitrogen liabilities audit work-papers	1 8	$ 235	$ 423
Johnson, John A.	08/25/03	Review proposed adjusting entries (to-date) related to 2003 audit	0 4	$ 235	$ 94
Johnson, John A.	08/25/03	Perform staff scheduling planning activities related to the 2003 Miss Chem audit for September	2 0	$ 235	$ 470
Johnson, John A	08/25/03	Prepare drafts of various technical memorandums for 2003 audit work-papers related to audit issues	0 8	$ 235	$ 188
Breckenridge Irvin	08/26/03	Perform procedures to ensure proper accrual of phosphate rock at Mississippi Phosphates Corp	0 6	$ 130	$ 78
Breckenridge Irvin	08/26/03	Perform procedures to ensure accurate strapping of product inventory stored in tanks at Mississippi Phosphates Corp	1 4	$ 130	$ 182
Breckenridge Irvin	08/26/03	Evaluate the specialist work and credentials relied upon in accordance with SAS 73 and prepared Memo for Mississippi Phosphates Corp and Mississippi Potash, Inc	2 2	$ 130	$ 286
Breckenridge Irvin	08/26/03	Investigate and document confirmation process for offsite inventory	0 8	$ 130	$ 104

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Breckenridge Irvin	08/26/03	Perform procedures to test the accuracy of cash balances at year end for Mississippi Phosphates Corp	1 4	$ 130	$ 182
Breckenridge Irvin	08/26/03	Perform procedures to test the accuracy of cash balances at year end for Mississippi Potash, Inc	1 6	$ 130	$ 208
Breckenridge Irvin	08/26/03	Perform procedures to test the accuracy of cash balances at year end for all Mississippi Nitrogen Companies	2 5	$ 130	$ 325
Breckenridge Irvin	08/26/03	Perform procedures to confirm capital stock outstanding with transfer agent for MCC	0 7	$ 130	$ 91
Holt, Jason	08/26/03	Perform MS Phosphates allowance for doubtful accounts roll-forward and analysis	2 0	$ 235	$ 470
Holt, Jason	08/26/03	Perform MS Potash accounts receivable aging analysis	2 4	$ 235	$ 564
Holt, Jason	08/26/03	Reconcile MS Potash accounts receivable to general ledger	1 4	$ 235	$ 329
Holt, Jason	08/26/03	Perform MS Potash allowance for doubtful accounts roll-forward and analysis	1 9	$ 235	$ 447
Holt, Jason	08/26/03	Review MS Potash client consolidation worksheet and entries	2 8	$ 235	$ 658
Johnson, John A	08/26/03	Supervise audit associates regarding remaining audit work to be performed in connection with Mississippi Potash Inc inventory accounts accounts receivable accounts inventory accounts and property plant and equipment accounts	1 3	$ 235	$ 306
Johnson, John A	08/26/03	Supervise audit associates regarding remaining audit work to be performed in connection with Mississippi Phosphates Corporation inventory accounts accounts receivable accounts inventory accounts and property plant and equipment accounts	1 3	$ 235	$ 306
Johnson, John A	08/26/03	Plan remaining audit procedures related to precious metals (catalyst) inventory including researching current market prices of these metals	1 4	$ 235	$ 329
Johnson, John A	08/26/03	Perform manager level review of MCC Nitrogen accounts payable accounts reconciliation audit work papers	1 1	$ 235	$ 259
Johnson, John A	08/26/03	Perform manager level review of MCC Nitrogen other liabilities audit work papers	2 7	$ 235	$ 635
Johnson, John A	08/26/03	Review consolidation and elimination work-papers	0 5	$ 235	$ 118
Johnson, John A	08/26/03	Review process analysis documents and audit programs	1 2	$ 235	$ 282
Johnson, John A	08/26/03	Review natural gas contracts / hedging work papers and related accounting for other comprehensive income (loss)	2 5	$ 235	$ 588
Breckenridge Irvin	08/27/03	Perform procedures to test the mathematical accuracy of AP-Trade detail for Mississippi Phosphates Corp	0 8	$ 130	$ 104
Breckenridge Irvin	08/27/03	Perform procedures to test the mathematical accuracy of AP Trade detail for Mississippi Potash, Inc	0 9	$ 130	$ 117
Breckenridge Irvin	08/27/03	Perform procedures to evaluate lab test work performed at Mississippi Phosphates Corp Discuss with J Starks (MPC)	1 1	$ 130	$ 143
Breckenridge Irvin	08/27/03	Perform procedures to ensure accurate cash balances at year end for Mississippi Phosphates Corp	1 9	$ 130	$ 247
Breckenridge Irvin	08/27/03	Perform procedures to ensure accurate cash balances at year end for Mississippi Potash, Inc	2 1	$ 130	$ 273
Breckenridge Irvin	08/27/03	Perform procedures to ensure accurate cash balances at year end for all Nitrogen Companies	3 1	$ 130	$ 403
Breckenridge Irvin	08/27/03	Perform procedures to ensure accurate reporting of interest expense for MCC	0 9	$ 130	$ 117

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Name	Date	Description	Hours	Rate	Fees
Breckenridge Irvin	08/27/03	Perform procedures to ensure an accurate sales cut-off at year-end for Mississippi Phosphates Corp	2 0	$ 130	$ 260
Holt, Jason	08/27/03	Agree MS Chemical pension plan actuarial report to general ledger	1 6	$ 235	$ 376
Holt, Jason	08/27/03	Agree MS Phosphates prepaid assets to supporting documentation	1 9	$ 235	$ 447
Holt, Jason	08/27/03	Review MS Nitrogen s use of precious metals in inventory production.	2 3	$ 235	$ 541
Holt, Jason	08/27/03	Document technical application of FASB statement 143 for MS Phosphates gypsum stack	3 0	$ 235	$ 705
Johnson, John A	08/27/03	Supervise audit associates regarding audit test work and documentation related to SFAS 143 Asset Retirement Obligations Accrual for Potash mine closure costs prepaid assets and depreciation test-work	2 1	$ 235	$ 494
Johnson John A	08/27/03	Review client prepared closure cost summary of expected cash flows	0 8	$ 235	$ 188
Johnson, John A	08/27/03	Review client prepared technical support summary for East Stack Financial Assurance schedule	1 1	$ 235	$ 259
Johnson John A	08/27/03	Perform audit procedures related to debt balances interest expense and accrued interest payables	3 8	$ 235	$ 893
Johnson, John A	08/27/03	Prepare drafts of various technical memorandums for 2003 audit work-papers related to audit issues	1 4	$ 235	$ 329
Johnson, John A	08/27/03	Review KPMG's testing of work performed by Mississippi Chemical Corp 's internal audit department.	2 5	$ 235	$ 588
Breckenridge Irvin	08/28/03	Perform procedures to ensure production report components are accurately reported for Mississippi Phosphates Corp	2 2	$ 130	$ 286
Breckenridge Irvin	08/28/03	Perform sulfuric acid conversion testing for Mississippi Phosphates Corp	0 3	$ 130	$ 39
Breckenridge Irvin	08/28/03	Perform phosphoric acid conversion testing for Mississippi Phosphates Corp	0 5	$ 130	$ 65
Breckenridge Irvin	08/28/03	Perform ammonia conversion testing for Mississippi Phosphates Corp	0 6	$ 130	$ 78
Breckenridge Irvin	08/28/03	Perform procedures over contract retention balances for Mississippi Phosphates Corp	0 9	$ 130	$ 117
Breckenridge Irvin	08/28/03	Perform procedures to ensure the mathematical accuracy of pre petition A/P-Trade detail for Mississippi Potash, Inc	2 2	$ 130	$ 286
Breckenridge Irvin	08/28/03	Perform procedures to test the equity roll forward for Mississippi Phosphates Corp	1 3	$ 130	$ 169
Breckenridge Irvin	08/28/03	Perform procedures to test the accuracy of the Mississippi Phosphates fixed asset roll-forward	1 0	$ 130	$ 130
Cantrell Timothy R.	08/28/03	Discuss with J Johnson (KPMG) accounting and reporting consequences of contemplated transaction with Mississippi Potash, Inc	0 5	$ 340	$ 170
Cantrell Timothy R.	08/28/03	Review MissChem Nitrogen asset audit work papers	2 4	$ 340	$ 816
Cantrell Timothy R.	08/28/03	Review MissChem Nitrogen liability audit work papers	2 3	$ 340	$ 782
Cantrell Timothy R.	08/28/03	Review MissChem Nitrogen profit and loss accounts audit work papers	2 1	$ 340	$ 714
Holt, Jason	08/28/03	Review client prepared FASB 143 worksheets and supporting documentation	2 8	$ 235	$ 658
Holt Jason	08/28/03	Document client accrual for MS Potash mine closure costs	2 7	$ 235	$ 635

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Name	Date	Description	Hours	Rate	Fees
Holt, Jason	08/28/03	Review client prepared FASB 146 worksheets and supporting documentation	3 0	$ 235	$ 705
Johnson, John A	08/28/03	Supervise audit associates regarding remaining accounts payables accrued expenses and other liability accounts balances	3 0	$ 235	$ 705
Johnson, John A	08/28/03	Read and review SOP 90 7 (bankruptcy account requirements) as related to reporting of interest cost pre-and post-petition liabilities reorganization related expenses and unamortized premiums or discounts and deferred financing costs related to pre-petition debt balances	2 1	$ 235	$ 494
Johnson, John A	08/28/03	Review SFAS 144 criteria for possible held for sale assets	1 3	$ 235	$ 306
Johnson, John A	08/28/03	Discuss with T Cantrell (KPMG) accounting and reporting consequences of contemplated transaction with Mississippi Potash, Inc	0 5	$ 235	$ 118
Cantrell Timothy R.	08/29/03	Review SFAS 144 criteria for possible held for sale assets	2 5	$ 340	$ 850
Cantrell Timothy R.	08/29/03	Review MissChem Nitrogen inventory audit work papers	2 8	$ 340	$ 952
Cantrell Timothy R	08/29/03	Review MissChem Nitrogen liability audit work papers	2 9	$ 340	$ 986
Cummins Alex	08/29/03	Obtain accounts payable details for all companies from Jeannie Collins	0 5	$ 130	$ 65
Cummins Alex	08/29/03	Review accounts payable details for significant items to be tested.	2 4	$ 130	$ 312
Cummins Alex	08/29/03	Select individually significant items for test work and putting them into a detailed spreadsheet.	2 5	$ 130	$ 325
Holt, Jason	08/29/03	Calculate sample for MS Potash depreciation test-work	0 7	$ 235	$ 165
Holt, Jason	08/29/03	Calculate sample for MS Phosphates depreciation test work	0 7	$ 235	$ 165
Holt, Jason	08/29/03	Calculate sample for MS Nitrogen depreciation test-work	0 7	$ 235	$ 165
Holt, Jason	08/29/03	Update significant issues document	2 8	$ 235	$ 658
Holt, Jason	08/29/03	Select and recalculate depreciation for a sample of depreciated assets for MS Potash.	2 7	$ 235	$ 635
Holt, Jason	08/29/03	Select and recalculate depreciation for a sample of depreciated assets for MS Phosphates	2 6	$ 235	$ 611
Johnson John A	08/29/03	Supervise audit associates regarding audit work to be performed related to pre and post petition accounts payables accrued expenses and unmatched/unvouchered receipts and the search for unrecorded liabilities	3 0	$ 235	$ 705
Johnson, John A	08/29/03	Prepare drafts of various technical memorandums for 2003 audit work papers related to audit issues	2 2	$ 235	$ 517
Johnson John A	08/29/03	Summarize time summary details for bankruptcy trustee (for all KPMG engagement team members)	1 8	$ 235	$ 423
Holt, Jason	09/02/03	Agree consolidated rollforward to consolidation worksheets	2 1	$ 235	$ 494
Holt, Jason	09/02/03	Review client prepared consolidating entries	1 3	$ 235	$ 306
Holt, Jason	09/02/03	Review deferred compensation expenses recorded into other treasury stock and retained earnings	1 4	$ 235	$ 329
Holt Jason	09/02/03	Agree deferred compensation expenses to supporting documentation	1 8	$ 235	$ 423
Holt, Jason	09/02/03	Summarize accounts payable reconciliations	1 4	$ 235	$ 329
Holt, Jason	09/02/03	Review staff work related to accruals	1 6	$ 235	$ 376
Simmons Lisa	09/02/03	Update JD Edwards Administration Document and Consolidation Document after manager review	1 2	$ 325	$ 390

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Name	Date	Description	Hours	Rate	Fees
Holt, Jason	09/03/03	Review client worksheets related to severance liability related to urea plant at Triad	2 7	$ 235	$ 635
Holt, Jason	09/03/03	Review client worksheets related to severance liability related to ammonia #2 plant at Triad	2 3	$ 235	$ 541
Holt, Jason	09/03/03	Review client worksheets related to severance liability related to administrative personnel at Triad	2 3	$ 235	$ 541
Holt Jason	09/03/03	Test samples of employees data used for severance calculation	2 4	$ 235	$ 564
Holt, Jason	09/03/03	Review client calculation of N2O4 deferred revenue and reconcile to lead schedules	1 7	$ 235	$ 400
Johnson John	09/03/03	Review client prepared work papers related to severance liability for Donaldsonville urea plant and ammonia no 2 plant.	0 9	$ 235	$ 212
Johnson, John	09/03/03	Check clearance of manager review notes on MS Potash audit work papers	2 1	$ 235	$ 494
Christopher Kenneth	09/04/03	Review client prepared provisions for taxes for Mississippi Potash Inc	1 9	$ 235	$ 447
Christopher Kenneth	09/04/03	Review client prepared provisions for taxes for Mississippi Phosphates Corporation	1 8	$ 235	$ 423
Christopher Kenneth	09/04/03	Review client prepared provisions for taxes for Mississippi Nitrogen LLC and Triad Nitrogen LLC	2 2	$ 235	$ 517
Christopher Kenneth	09/04/03	Review client prepared provisions for taxes for Eddy Potash.	0 6	$ 235	$ 141
Christopher Kenneth	09/04/03	Review client prepared provisions for taxes for Mississippi Chemical Management Company	1 9	$ 235	$ 447
Holt, Jason	09/04/03	Review bankruptcy schedules filed for pre petition claims	2 3	$ 235	$ 541
Holt, Jason	09/04/03	Reconcile internal general ledger balances to financial statements filed with court as of 5/15/03	1 5	$ 235	$ 353
Holt, Jason	09/04/03	Reconcile pre-petition debts files with courts to internal general ledger amounts	2 8	$ 235	$ 658
Holt, Jason	09/04/03	Review consolidation entries and agree entries to consolidation worksheets	1 3	$ 235	$ 306
Holt, Jason	09/04/03	Agree competitive discounts accrued to sales contracts and sales reports	1 8	$ 235	$ 423
Johnson, John	09/04/03	Check clearance of manager review notes on MS Phosphates audit work papers	2 3	$ 235	$ 541
Johnson, John	09/04/03	Check clearance of manager review notes on Miss Chem Nitrogen Asset files	1 8	$ 235	$ 423
Johnson John	09/04/03	Summarize significant issues and related preliminary conclusions for inclusion in audit significant issues document.	2 1	$ 235	$ 494
Christopher Kenneth	09/05/03	Review client prepared provisions for taxes for Mississippi Potash, Inc	0 8	$ 235	$ 188
Christopher Kenneth	09/05/03	Review client prepared provisions for taxes for Mississippi Phosphates Corporation	1 1	$ 235	$ 259
Christopher Kenneth	09/05/03	Review client prepared provisions for taxes for Mississippi Nitrogen LLC and Triad Nitrogen LLC	1 3	$ 235	$ 306
Holt, Jason	09/05/03	Review and document intransit inventory for Nitrogen	1 2	$ 235	$ 282
Holt, Jason	09/05/03	Review reclassification entries for pre petition debt to ensure proper posting to general ledger for all Nitrogen companies	3 0	$ 235	$ 705
Holt, Jason	09/05/03	Review reclassification entries for pre petition debt to ensure proper posting to general ledger for Potash	1 8	$ 235	$ 423

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Name	Date	Description	Hours	Rate	Fees
Holt, Jason	09/05/03	Review reclassification entries for pre-petition debt to ensure proper posting to general ledger for Phosphates	1 4	$ 235	$ 329
Holt, Jason	09/05/03	Draft technical memo for additional minimum pension liability and recognition of curtailment loss	2 6	$ 235	$ 611
Johnson, Peder	09/05/03	Research and discuss tax provision issues related to contemplated equity transaction related to Mississippi Phosphates Corporation	1 0	$ 340	$ 340
Holt, Jason	09/08/03	Reconcile pension liability and curtailment loss to Corporate general ledger	1 7	$ 235	$ 400
Holt, Jason	09/09/03	Review reference and sign off on audit programs	1 8	$ 235	$ 423
Holt, Jason	09/09/03	Review consolidation entries with S Boutwell (MCC)	2 2	$ 235	$ 517
Holt, Jason	09/09/03	Complete substantive test-work sampling work paper for accounts payable classification test work.	1 5	$ 235	$ 353
Holt, Jason	09/09/03	Review invoices found by Mississippi Chemical Internal Audit Department in search for unrecorded liabilities	2 2	$ 235	$ 517
Holt, Jason	09/10/03	Review MS Nitrogen accrued expense work papers	1 5	$ 235	$ 353
Holt, Jason	09/10/03	Review invoices selected for MS Phosphates accounts payable classification test-work	2 4	$ 235	$ 564
Holt, Jason	09/10/03	Check MS Phosphates invoices reviewed for proper classification into pre or post petition liability accounts	1 6	$ 235	$ 376
Holt, Jason	09/10/03	Review invoices selected for MS Potash accounts payable classification test-work.	2 5	$ 235	$ 588
Holt, Jason	09/10/03	Check MS Potash invoices reviewed for proper classification into pre or post petition liability accounts	1 4	$ 235	$ 329
Johnson, John	09/10/03	Revise planned audit testing approach for pre / post petition accounts payable and accrued expense testing.	1 8	$ 235	$ 423
Johnson, John	09/10/03	Review accounts payable reports used for pre-petition and post-petition liability classification testing	1 3	$ 235	$ 306
Johnson John	09/10/03	Review reconciliation of pre / post petition liabilities to related lead schedule and consolidation work papers	0 9	$ 235	$ 212
Johnson, John	09/10/03	Review pre petition and post petition liability classification audit testing	1 8	$ 235	$ 423
Holt, Jason	09/11/03	Review invoices selected for MS Nitrogen accounts payable classification test-work	2 9	$ 235	$ 682
Holt, Jason	09/11/03	Check MS Nitrogen invoices reviewed for proper classification into pre or post petition liability accounts	2 8	$ 235	$ 658
Holt, Jason	09/11/03	Review client prepared consolidating schedules	2 5	$ 235	$ 588
Holt, Jason	09/11/03	Review Triad severance accrual for urea plant shutdown	2 2	$ 235	$ 517
Holt, Jason	09/12/03	Review Triad severance accrual for ammonia plant shutdown	1 8	$ 235	$ 423
Holt, Jason	09/12/03	Review Triad severance accrual for administrative employee layoff	1 7	$ 235	$ 400
Holt, Jason	09/12/03	Test attributes including date of hire/ rehire and payrate for selected employees from the three Triad severance accruals	2 9	$ 235	$ 682
Holt, Jason	09/12/03	Review volume discount contracts for nitrogen products	2 6	$ 235	$ 611
Holt, Jason	09/12/03	Review volume discount contracts for DAP customers	1 6	$ 235	$ 376
Caudill Paul	09/15/03	Review AS/400 summary results	0 8	$ 700	$ 560
Caudill Paul	09/15/03	Review access to powerful AS/400 commands	0 3	$ 700	$ 210
Caudill Paul	09/15/03	Review AS/400 system value report.	0 1	$ 700	$ 70
Caudill Paul	09/15/03	Review and perform AS/400 user profile analysis	0 8	$ 700	$ 560
Caudill Paul	09/15/03	Review JD Edwards user administration	0 2	$ 700	$ 140
Caudill Paul	09/15/03	Review consolidation process analysis	0 4	$ 700	$ 280

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Name	Date	Description	Hours	Rate	Fees
Caudill Paul	09/15/03	Review consolidation process testing	0 2	$ 700	$ 140
Caudill Paul	09/15/03	Review 2002 issues and recommendations remaining	0 2	$ 700	$ 140
Coburn, Walker	09/15/03	Test clerical accuracy of financial statement schedules and agree prior year amounts	0 5	$ 130	$ 65
Holt, Jason	09/15/03	Update significant issues document.	1 8	$ 235	$ 423
Holt, Jason	09/15/03	Prepare SFAS 143 technical memo for gypsum stack closure as MS Phosphates	2 5	$ 235	$ 588
Holt, Jason	09/15/03	Review client prepared SFAS 143 schedules	2 7	$ 235	$ 635
Holt, Jason	09/15/03	Agree depreciation expense per fixed asset rollforwards to general ledger	1 8	$ 235	$ 423
Holt, Jason	09/15/03	Document client format of lead schedules including adjustments column	2 1	$ 235	$ 494
Holt, Jason	09/15/03	Document workers compensation accrual for MS Phosphates	1 4	$ 235	$ 329
Janovsky Amy	09/15/03	Test clerical accuracy of financial statement schedules and agree prior year amounts	1 0	$ 130	$ 130
Holt, Jason	09/16/03	Document workers compensation accrual for MS Potash	1 5	$ 235	$ 353
Holt, Jason	09/16/03	Document workers compensation accrual for MS Nitrogen companies	1 4	$ 235	$ 329
Holt, Jason	09/16/03	Document medical claims incurred but not paid accrual for MS Nitrogen companies	1 2	$ 235	$ 282
Holt, Jason	09/16/03	Document medical claims incurred but not paid accrual for MS Phosphates	1 3	$ 235	$ 306
Holt, Jason	09/17/03	Document medical claims incurred but not paid accrual for MS Potash	1 2	$ 235	$ 282
Holt, Jason	09/17/03	Prepare technical memo on client s application of SOP 90 7	2 8	$ 235	$ 658
Holt, Jason	09/17/03	Review client financial projections for fiscal year 2004	2 3	$ 235	$ 541
Holt, Jason	09/17/03	Review gas prices projected by third parties for upcoming fiscal year	2 2	$ 235	$ 517
Holt, Jason	09/17/03	Change client assumptions for gas prices in financial model and document changes in financial results	1 8	$ 235	$ 423
Simmons Lisa	09/17/03	Update the AS/400 worksheets after Manager review	0 9	$ 325	$ 293
Simmons Lisa	09/17/03	Update Client Server worksheets after Manager Review	1 1	$ 325	$ 358
Simmons Lisa	09/17/03	Update the issues and recommendations for Information Risk Management	0 8	$ 325	$ 260
Simmons Lisa	09/17/03	Discuss follow up questions regarding security within AS/400 and Client Server with D Ashley (MCC)	1 0	$ 325	$ 325
Simmons Lisa	09/17/03	Print and finalize all documentation for Information Risk Management Documentation	1 0	$ 325	$ 325
Holt, Jason	09/18/03	Prepare going concern memo based on managements assumptions historical data, and projected natural gas prices	2 7	$ 235	$ 635
Holt, Jason	09/18/03	Prepare SFAS 144 technical memo for asset writedowns at Triad	2 9	$ 235	$ 682
Holt, Jason	09/18/03	Prepare SFAS 146 memo for severance costs at Triad.	2 9	$ 235	$ 682
Holt Jason	09/18/03	Prepare SFAS 87 and SFAS 88 memo for additional pension liability and curtailment loss	2 2	$ 235	$ 517
Holt, Jason	09/18/03	Prepare documentation of Melamine plant purchase by Mississippi Chemical	1 7	$ 235	$ 400
Holt, Jason	09/19/03	Accumulate and document audit differences summary	2 4	$ 235	$ 564
Holt Jason	09/19/03	Accumulate and assimilate copies of work papers account numbers and costs center codes related to unposted audit differences	1 0	$ 235	$ 235

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Name	Date	Description	Hours	Rate	Fees
Holt, Jason	09/19/03	Prepare SFAS 133 technical memo for gas futures contracts	2 7	$ 235	$ 635
Holt, Jason	09/19/03	Prepare additional memo for SFAS 133 memo to add consideration of undesignated futures contracts and ability to forecast transactions	2 8	$ 235	$ 658
Cantrell Tim	09/20/03	Review Miss Chem Nitrogen audit work papers related to Income Statement	1 8	$ 340	$ 612
Cantrell Tim	09/20/03	Review Miss Chem Nitrogen audit work papers related to Balance Sheet	2 2	$ 340	$ 748
Cantrell Tim	09/22/03	Review first draft of Miss Chem Consolidated financial statements	2 3	$ 340	$ 782
Cantrell Tim	09/22/03	Review first draft of Miss Chem Consolidated note disclosures	2 2	$ 340	$ 748
Cantrell Tim	09/22/03	Summarize and assimilate comments related to review of first draft of financial statements and note disclosures	0 6	$ 340	$ 204
Holt, Jason	09/22/03	Agree client prepared financial statements to previously filed 10K	2 8	$ 235	$ 658
Holt, Jason	09/22/03	Reconcile interest expense from client schedules to general ledger	2 0	$ 235	$ 470
Holt, Jason	09/22/03	Document and summarize results of MS Nitrogen test work for payables classification between post and pre petition	2 2	$ 235	$ 517
Holt, Jason	09/22/03	Prepare and send confirmation for senior notes	1 3	$ 235	$ 306
Holt, Jason	09/22/03	Prepare labor costs analytical for MS Nitrogen companies	1 8	$ 235	$ 423
Johnson, John	09/22/03	Review SFAS No 146 memorandum and related work papers	0 9	$ 235	$ 212
Johnson, John	09/22/03	Check clearance of manager review notes on Miss Chem Nitrogen Asset files	0 7	$ 235	$ 165
Johnson, John	09/22/03	Check clearance of manager review notes on Miss Chem Nitrogen liability files	2 1	$ 235	$ 494
Johnson, John	09/22/03	Review and recalculate client prepared SFAS No 144 impairment test for MNLLC Yazoo City	1 7	$ 235	$ 400
Johnson, John	09/22/03	Review and recalculate client prepared SFAS No 144 impairment test for TNLLC Donaldsonville	1 6	$ 235	$ 376
Cantrell Tim	09/23/03	Meet with K Christopher J Johnson (both KPMG) and J Scott (MCC) regarding June 30 2003 tax provision, financial statement disclosures and various tax accounting matters	2 7	$ 340	$ 918
Christopher Kenneth	09/23/03	Meet with J Scott (MCC) at KPMG office to discuss changes and other issues with regard to the client prepared tax provision	3 5	$ 235	$ 823
Holt, Jason	09/23/03	Verify mathematical accuracy of client prepared financial statements	2 9	$ 235	$ 682
Holt, Jason	09/23/03	Document interest expense payments and interest expense accrual	2 4	$ 235	$ 564
Holt, Jason	09/23/03	Evaluate and document ammonia production capabilities in comparison to tons sold in management projections	2 6	$ 235	$ 611
Holt Jason	09/23/03	Prepare gross margin summary analytical for MS Nitrogen companies	2 2	$ 235	$ 517
Johnson, John	09/23/03	Meet with K Christopher T Cantrell (both KPMG) and J Scott (MCC) regarding June 30 2003 tax provision, financial statement disclosures and various tax accounting matters	2 7	$ 235	$ 635

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Name	Date	Description	Hours	Rate	Fees
Johnson, John	09/23/03	Review tax provision work papers and audit program	1 2	$ 235	$ 282
Johnson John	09/23/03	Review first draft of Miss Chem June 30 2003 financial statements	0 8	$ 235	$ 188
Cantrell Tim	09/24/03	Review DIP amendment draft.	0 7	$ 340	$ 238
Christopher Kenneth	09/24/03	Meet with J Scott (MCC) T Cantrell and J Johnson (both KPMG) to discuss fixed asset deferred tax issues overall provision and presentation issues	2 7	$ 235	$ 635
Holt, Jason	09/24/03	Agree client prepared financial statements notes to financial statements	2 3	$ 235	$ 541
Holt, Jason	09/24/03	Update significant issues document.	2 1	$ 235	$ 494
Holt, Jason	09/24/03	Contact and discuss Harris Bank debt confirmations with personnel at the Bank	2 2	$ 235	$ 517
Holt, Jason	09/24/03	Prepare accounts payable summary of performed procedures documentation	1 7	$ 235	$ 400
Johnson, John	09/24/03	Review first draft of Miss Chem June 30 2003 note disclosures	1 7	$ 235	$ 400
Johnson, John	09/24/03	Test mathematical accuracy of various notes disclosure tables in the first draft of the June 30 2003 financial statement notes	0 3	$ 235	$ 71
Smith David	09/24/03	Review interest rate and volatility assumptions used in Mississippi Chemical Corporation's Black Scholes stock compensation expense calculation.	1 0	$ 350	$ 350
Holt, Jason	09/25/03	Review client prepared SFAS 123 schedules	2 4	$ 235	$ 564
Holt, Jason	09/25/03	Prepare summary of liability accounts with debit balances that should be reclassed in the client's financial statements	2 8	$ 235	$ 658
Holt, Jason	09/25/03	Discuss Black Schole assumptions used by client with KPMG economic group (D Smith) in Atlanta.	0 5	$ 235	$ 118
Johnson, John	09/25/03	Review client prepared MCI Donaldsonville SFAS No 144 impairment schedules	2 1	$ 235	$ 494
Johnson John	09/25/03	Discuss weighted average cost of capital calculation and other matters related to discounted cash flow method of estimating fair value as related to Mississippi Chemical Corporation s June 30 2003 SFAS No 144 impairment analysis with J Weaver (KPMG)	0 3	$ 235	$ 71
Johnson, John	09/25/03	Review and summarize nature of proposed audit adjustments and financial statement reclassifications	1 6	$ 235	$ 376
Smith, Brian	09/25/03	Perform comparable company SIC code and analyst report searches	1 9	$ 300	$ 570
Smith, Brian	09/25/03	Analyze comparable company selection and assimilate company data.	0 5	$ 300	$ 150
Weaver James	09/25/03	Discuss weighted average cost of capital calculation and other matters related to discounted cash flow method of estimating fair value as related to Mississippi Chemical Corporation's June 30 2003 SFAS No 144 impairment analysis with J Johnson (KPMG)	0 3	$ 400	$ 120
Holt, Jason	09/26/03	Discuss Black Schole assumptions used by client with J Johnson (KPMG)	0 8	$ 235	$ 188
Johnson, John	09/26/03	Review client prepared MPC Pascagoula SFAS No 144 impairment schedules	1 5	$ 235	$ 353
Johnson, John	09/26/03	Discuss Black Schole assumptions used by client with J Holt (KPMG)	0 8	$ 235	$ 188
Johnson, John	09/26/03	Review client prepared MPI Carlsbad SFAS No 144 impairment schedules	0 7	$ 235	$ 165

EXHIBIT E1

MISSISSIPPI CHEMICAL CORPORATION, et al
Annual Audit
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name	Date	Description	Hours	Rate	Fees
Smith, Brian	09/26/03	Perform weighted average cost of capital calculation and verify selected comparable company data.	1 0	$ 300	$ 300
Weaver James	09/26/03	Review comparable company SIC code and analyst report searches	0 8	$ 400	$ 320
Weaver James	09/26/03	Review weighted average costs of capital calculation based on comparable companies	1 2	$ 400	$ 480
Johnson, John	09/28/03	Read and review significant issues and decisions memorandum related to SOP 90-7	1 0	$ 235	$ 235
Johnson, John	09/28/03	Read and review significant issues and decisions memorandum related to SFAS No 87	1 0	$ 235	$ 235
Johnson, John	09/28/03	Read and review significant issues and decisions memorandum related to going concern considerations	1 0	$ 235	$ 235
Breckenridge Irvin	09/29/03	Agree market prices for urea, ammonia, ammonia nitrate phosphate and sulfur to industry reports (Corporate)	1 4	$ 130	$ 182
Breckenridge Irvin	09/29/03	Perform procedures to ensure proper conversion costing for rock grinding and inquire of local plant management as to discrepancies (MPC)	1 7	$ 130	$ 221
Breckenridge Irvin	09/29/03	Perform procedures to ensure proper conversion costing for sulfuric acid and inquire of local plant management as to discrepancies (MPC)	1 4	$ 130	$ 182
Breckenridge Irvin	09/29/03	Perform procedures to ensure proper conversion costing for phosphoric acid and inquire of local plant management as to discrepancies (MPC)	1 8	$ 130	$ 234
Breckenridge Irvin	09/29/03	Perform procedures to ensure proper conversion costing for DAP and inquire of local plant management as to discrepancies (MPC)	1 3	$ 130	$ 169
Breckenridge Irvin	09/29/03	Perform procedures to ensure proper conversion costing for MAP and inquire of local plant management as to discrepancies (MPC)	0 5	$ 130	$ 65
Cantrell Tim	09/29/03	Research Ms Potash impairment issues	1 1	$ 340	$ 374
Holt, Jason	09/29/03	Document KPMG review and conclusion on clients SFAS 123 schedules and recognized compensation expense	1 8	$ 235	$ 423
Holt, Jason	09/29/03	Review KPMG Information Risk Management work papers and documentation	2 2	$ 235	$ 517
Johnson, John	09/29/03	Research MS Potash impairment issues and asset classification considering provisions of amended DIP financing agreement and contemplated private investment transaction	1 2	$ 235	$ 282
Johnson, John	09/29/03	Review amended DRAFT DIP financing agreement.	0 7	$ 235	$ 165
Johnson, John	09/29/03	Read and review significant issues and decisions memorandum related to SFAS No 133 and various derivatives issues	1 1	$ 235	$ 259
Johnson, John	09/29/03	Read and review significant issues and decisions memorandum related to SFAS Nos 143 and 146	1 0	$ 235	$ 235
Holt, Jason	09/30/03	Prepare comparison of consolidation worksheets prepared by client.	2 3	$ 235	$ 541
Holt, Jason	09/30/03	Review client s use of treasury stock for deferred compensation plans	1 6	$ 235	$ 376
Holt, Jason	09/30/03	Complete audit program for federal and state work papers	1 3	$ 235	$ 306
Johnson, John	09/30/03	Review KPMG Information Risk Management work papers and documentation	1 0	$ 235	$ 235
Johnson, John	09/30/03	Evaluate SFAS No 144 schedules and analysis	2 0	$ 235	$ 470

EXHIBIT E1

MISSISSIPPI CHEMICAL CORPORATION, et al
Annual Audit
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name	Date	Description	Hours	Rate	Fees
		Total Annual Audit	**1321 8**		**$ 264,066**

EXHIBIT E2

MISSISSIPPI CHEMICAL CORPORATION, et al
Benefit Plans Audit
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name	Date	Description	Hours	Rate	Fees
Cummins Alex	05/27/03	Update process memorandums regarding contributions disbursements and investments	1 0	$ 130	$ 130
Cummins Alex	05/28/03	Discussion with Taisa Minto of Miss Chem on Internal Audit's procedures	1 0	$ 130	$ 130
Cummins, Alex	05/28/03	Preparation of KAM documentation for pension plan	3 0	$ 130	$ 390
Cummins, Alex	05/28/03	Review and re-perform test-work performed by the Company's internal auditors	3 0	$ 130	$ 390
Cummins, Alex	05/29/03	Testing participant contributions	2 0	$ 130	$ 260
Cummins Alex	05/29/03	Testing participant distributions	2 0	$ 130	$ 260
Cummins, Alex	05/29/03	Review Form 5500	1 0	$ 130	$ 130
Cummins, Alex	05/29/03	Testing investment earnings and balances	2 0	$ 130	$ 260
Cummins Alex	05/30/03	Completion of accounting and disclosure check list.	1 0	$ 130	$ 130
Cummins Alex	05/30/03	Completion of general and administrative work-papers related to audit.	1 0	$ 130	$ 130
Cantrell Timothy	06/13/03	Discussion with A Cummins (KPMG) related to Chapter 11 bankruptcy related auditing and accounting issues impacting the Mississippi Chemical Corporation 401K Thrift Plan Plus	0 6	$ 340	$ 204
Cantrell, Timothy	06/13/03	Review audit work papers of Mississippi Chemical Profit Plan Plus	3 4	$ 340	$ 1,156
Cummins Alex	06/13/03	Discussion with M Gratwick (KPMG) on issues pending to complete the Thrift Plan audit.	0 5	$ 130	$ 65
Cummins Alex	06/13/03	Discussion with T Cantrell (KPMG) related to chapter 11 bankruptcy related auditing and accounting issues impacting the Mississippi Chemical Corporation 401K Thrift Plan Plus	0 6	$ 130	$ 78
Cummins Alex	06/13/03	Update and revise contributions process memorandum	1 0	$ 130	$ 130
Cummins Alex	06/13/03	Agree amounts included in Mississippi Chemical Corporation's Form 5500 Annual Return/Report of Employee Benefit Plan to KPMG audit working papers	1 5	$ 130	$ 195
Cummins, Alex	06/16/03	Drafting KPMG's report on our audit of the Mississippi Chemical Corporation Thrift Plan Plus financial statements	2 4	$ 130	$ 312
Cummins Alex	06/16/03	Update and revise distributions process memorandum	1 0	$ 130	$ 130
Gratwick, Melinda	06/16/03	Prepare and setup engagement, including letters and listing of items to be prepared by client and discussion and documentation of significant issues	2 0	$ 235	$ 470
Gratwick, Melinda	06/16/03	Review and documentation of strategic analysis including plan understanding consideration of fraud going concern litigation related party transactions, subsequent events risk analysis consideration of information risk management	1 2	$ 235	$ 282
Gratwick, Melinda	06/16/03	Review of summary plan document and any plan amendments and minutes	1 3	$ 235	$ 306
Gratwick, Melinda	06/16/03	Review of tax status including determination letter, compliance tests 5500 fidelity bond, attorney letter responses representation letter, and SAS 70	1 3	$ 235	$ 306
Gratwick, Melinda	06/16/03	Review of draft of financial statements for presentation and agreement to the work papers	0 5	$ 235	$ 118

EXHIBIT E2

MISSISSIPPI CHEMICAL CORPORATION, et al
Benefit Plans Audit
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name	Date	Description	Hours	Rate	Fees
Gratwick, Melinda	06/16/03	Review of contributions process analysis and work paper documentation including tests of controls and tests of details	2 5	$ 235	$ 588
Gratwick, Melinda	06/16/03	Review of distributions process analysis and work paper documentation including tests of controls and tests of details	2 2	$ 235	$ 517
Gratwick, Melinda	06/16/03	Review of investment process analysis and work paper documentation including tests of controls and tests of details	1 5	$ 235	$ 353
Gratwick, Melinda	06/16/03	Review of financial statements work papers including trustee/record-keeper statements	1 0	$ 235	$ 235
Gratwick, Melinda	06/16/03	Coordinate with senior and partners for assignment of remaining items for review or follow-up	0 3	$ 235	$ 71
Gratwick, Melinda	06/20/03	Final review of outstanding items in the work papers and report.	0 3	$ 235	$ 71
Gratwick, Melinda	06/20/03	Document items as a result of partner review	0 3	$ 235	$ 71
Cummins, Alex	06/23/03	Discussion with T Minto, (Mississippi Chemical Corporation internal auditor) regarding reporting matters for the Mississippi Chemical Corporation 401K Thrift Plan Plus	0 7	$ 130	$ 91
Cummins Alex	06/23/03	Update and revise investment process memorandum	0 3	$ 130	$ 39
Cantrell Timothy	06/24/03	Review financial statements of Mississippi Chemical Profit Plan Plus	1 0	$ 340	$ 340
Cantrell Timothy	06/24/03	Prepare independent accountants consent	1 0	$ 340	$ 340
Cummins, Alex	06/24/03	Complete investments test-work	3 0	$ 130	$ 390
Addington Randy	06/25/03	Review financial statements and supplemental schedules for the MCC Thrift Plan	1 5	$ 340	$ 510
Addington, Randy	06/25/03	Review of the 11K and consent associated with the MCC Thrift Plan SEC filing	0 5	$ 340	$ 170
Cummins Alex	06/25/03	Final review of KPMG's report on our audit of the Mississippi Chemical Corporation 401K Thrift Plan Plus and the related financial statements	0 8	$ 130	$ 104
Cummins Alex	06/25/03	Gather work papers for shipment to M Gratwick (KPMG) for manager's final review	0 2	$ 130	$ 26
Gratwick, Melinda	06/25/03	Review of 11K, consent, SAS 61 and final report	0 5	$ 235	$ 118
Gratwick, Melinda	06/25/03	Follow-up with client concerning any outstanding issues and/or documentation needed	0 5	$ 235	$ 118
		Total Benefit Plans Audit	**52 4**		**$ 10,109**

EXHIBIT E3

MISSISSIPPI CHEMICAL CORPORATION, et al
Court Hearings and Conferences with Client
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name	Date	Description	Hours	Rate	Fees
Johnson, John	05/19/03	Prepare audit committee presentation document for May 21, 2003 audit committee meeting, circulate to T Dawson and M Crane (Debtors) and discuss disclosure therein	5 0	$ 235	$ 1 175
Hillier Bradley	05/20/03	Attend on conference call to discuss the preparation of the Statements and Schedules	1 1	$ 480	$ 528
Hillier Bradley	05/20/03	Meet with M Crane and M Berterum (Debtors) to discuss the preparation of the statements and schedules	0 8	$ 480	$ 384
Hillier Bradley	05/20/03	Discussions with M Crane (Debtor) regarding the accounting system close and the methods established to segregate pre and post petition accounts payable	0 4	$ 480	$ 192
Hillier Bradley	05/21/03	Attend conference call with T Dawson M Crane (Debtors) and other Mississippi Chemical management regarding communication flow and information requests	0 5	$ 480	$ 240
Hillier Bradley	06/02/03	Discuss with M Crane (Debtor) regarding the monthly operating report	0 5	$ 480	$ 240
Hillier Bradley	06/16/03	Prepare for meeting with the US Trustee regarding the monthly operating report	0 9	$ 480	$ 432
Hillier Bradley	06/16/03	Meet with the US Trustee regarding the monthly operating report.	1 5	$ 480	$ 720
Hillier Bradley	06/16/03	Meet with M Crane (Debtor) to discuss the statements and schedules	3 3	$ 480	$ 1 584
Hillier Bradley	06/24/03	Discuss with M Crane (Debtor) regarding monthly operating report requirements for other districts	0 8	$ 480	$ 384
Hillier Bradley	06/27/03	Discuss with M Crane (Debtor) regarding the motion related to a waiver of monthly operating report requirements	0 7	$ 480	$ 336
Breckenridge Irvin	07/14/03	Formal introductions with M. Dorosh, P. Thuha, T Minto, S Boutwell G Roark, D Thompson, M Crane (all MCC), J Holt, A Cummins and D Jones (all KPMG) Meet with these individuals to discuss audit areas and key objectives	0 3	$ 130	$ 39
Johnson, John	07/14/03	Discuss accounts payable cut-off testing with M Dorosh (MCC)	0 2	$ 235	$ 47
Breckenridge Irvin	07/15/03	Telephone discussion with E Merrill (Mississippi Phosphates Corporation) regarding support documentation requirements and inventory summary work-papers	0 3	$ 130	$ 39
Breckenridge Irvin	07/15/03	Telephone discussion with B Tomesch (Mississippi Potash, Inc) regarding support documentation requirements and inventory summary work-papers	0 3	$ 130	$ 39
Holt, Jason	07/15/03	Discuss with M Crane (MCC) concerning timing and expectation of completion for audit.	0 2	$ 235	$ 47
Holt, Jason	07/15/03	Discuss with J Scott (MCC) regarding deferred tax items reconciliation to financial statement data	0 7	$ 235	$ 165
Cummins Alex	07/16/03	Discuss with G Roark (MCC) regarding obtaining monthly production reports by product	0 4	$ 130	$ 52
Breckenridge Irvin	07/17/03	Telephone discussion with E Merrill (Mississippi Phosphates Corporation) regarding errors found in trial balance	0 5	$ 130	$ 65
Breckenridge Irvin	07/17/03	Discussion with M Dorosh (MCC) regarding errors found in Mississippi Phosphate Corporation spare parts roll-forward	0 3	$ 130	$ 39
Cummins Alex	07/18/03	Discuss with G Roark (MCC) regarding how to obtain a detail by company of sales by business unit and type for 6/30/03	0 4	$ 130	$ 52
Johnson John	07/18/03	Discuss status of June 30, 2003 tax provision and related work papers with J Scott (MCC)	0 5	$ 235	$ 118
Jones Jr Donald H	07/18/03	Discuss with T Minto (MCC) issues regarding inventory	1 2	$ 130	$ 156

EXHIBIT E3

MISSISSIPPI CHEMICAL CORPORATION, et al
Court Hearings and Conferences with Client
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name	Date	Description	Hours	Rate	Fees
Breckenridge Irvin	07/21/03	Discussion with M Crane (MCC) regarding the reconciliation of cost of goods sold (Mississippi Phosphates Corp)	0 5	$ 130	$ 65
Breckenridge Irvin	07/21/03	Discuss with M Crane (MCC) regarding the cost to convert raw materials to finished goods for Mississippi Phosphates Corp	0 5	$ 130	$ 65
Cummins Alex	07/21/03	Discuss with M Dorosh (MCC) regarding roll-forward of Triad Nitrogen LLC's inventory from the date of observation to 6/30/03	0 4	$ 130	$ 52
Holt, Jason	07/21/03	Discuss with L Montgomery (MCC) regarding attorneys used by the company and requests sent in the past.	0 4	$ 235	$ 94
Holt, Jason	07/21/03	Discuss with B Manning (MCC) regarding wording and dates of debt facilities for debt confirmation	0 3	$ 235	$ 71
Breckenridge Irvin	07/22/03	Discussion with M Crane (MCC) regarding material errors found in the "rock shipment summary" for Mississippi Phosphates Corp	0 5	$ 130	$ 65
Cummins Alex	07/22/03	Discuss with G Roark (Nitrogen Accounting) regarding about reconciliation's performed to reconcile shipments out of the Yazoo City MS warehouse and the Yazoo City MS port to invoices billed	0 7	$ 130	$ 91
Jones Jr Donald H	07/22/03	Discuss with G Roark (MCC) issues regarding accounts payable	0 4	$ 130	$ 52
Jones Jr Donald H	07/22/03	Discuss with J Ables (MCC) issues regarding prepaid freight	0 4	$ 130	$ 52
Jones Jr, Donald H	07/22/03	Discuss with J Ables and C Beckwith (both MCC) issues regarding prepaid freight.	0 7	$ 130	$ 91
Jones Jr Donald H	07/22/03	Discuss with P Tua (MCC) cut-off testing	1 1	$ 130	$ 143
~~Jones Jr Donald H~~	~~07/22/03~~	~~Discuss with S. Boutwell (MCC) accounts payable leadsheet~~	~~1 2~~	~~$ 130~~	$ 156
		balances			
Breckenridge Irvin	07/23/03	Discuss with M Crane (MCC) regarding the reconciliation of cost of goods sold (Mississippi Potash, Inc)	0 5	$ 130	$ 65
Breckenridge Irvin	07/23/03	Discuss with M Crane (MCC) regarding the cost to convert raw materials to finished goods for Mississippi Potash, Inc	0 5	$ 130	$ 65
Cummins Alex	07/23/03	Discuss with M Dorosh (MCC) of an issue arising with inventory at Melamine	0 3	$ 130	$ 39
Cummins Alex	07/23/03	Discuss with B Manning (MCC) to obtain a better understanding of the debt schedules that he prepares	0 3	$ 130	$ 39
Breckenridge Irvin	07/24/03	Discuss with S Boutwell (MCC) regarding errors found in company leadsheets for Mississippi Potash Inc & Mississippi Phosphates Corp	1 0	$ 130	$ 130
Jones Jr Donald H	07/24/03	Discuss with G Roark (MCC) issues regarding accounts payable	0 5	$ 130	$ 65
Jones Jr Donald H	07/24/03	Discuss with J Collins (MCC) issues regarding accounts payable	0 5	$ 130	$ 65
Breckenridge Irvin	07/25/03	Discuss with B Tomesch (Mississippi Potash, Inc) regarding the material difference in reported cost of goods sold	0 5	$ 130	$ 65
Breckenridge Irvin	07/25/03	Perform procedures to identify the cause of granular potash cost discrepancy Discuss with M Crane (MCC) reasons for error and investigate client reasoning for difference Propose audit adjustment for material difference	2 0	$ 130	$ 260
Breckenridge Irvin	07/25/03	Discuss with Bruno Tomesch (Mississippi Potash, Inc) regarding the calculation to reconcile wet ore to dry ore	0 5	$ 130	$ 65
Breckenridge Irvin	07/28/03	Discuss with M Dorosh (MCC) regarding errors found in Mississippi Potash Inc - North Plant bulk inventory survey	0 5	$ 130	$ 65

EXHIBIT E3

MISSISSIPPI CHEMICAL CORPORATION, et al
Court Hearings and Conferences with Client
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name	Date	Description	Hours	Rate	Fees
Breckenridge Irvin	07/28/03	Discuss with E Merrill (Mississippi Phosphates Corp) regarding Rock Ship Costing errors	0 5	$ 130	$ 65
Breckenridge, Irvin	07/28/03	Discuss with E Merrill (Mississippi Phosphates Corp) regarding Rock Ship Costing errors	0 5	$ 130	$ 65
Breckenridge Irvin	07/28/03	Discuss with E Merrill (Mississippi Phosphates Corp) regarding overhead allocation procedures	0 5	$ 130	$ 65
Breckenridge, Irvin	07/28/03	Discuss with B Tomesch (Mississippi Potash, Inc) regarding hoist report conversion ratios	0 5	$ 130	$ 65
Cummins Alex	07/28/03	Discuss with J D Creswell (MCC) about invoices needed to perform accounts receivable test-work.	0 2	$ 130	$ 26
Cummins Alex	07/28/03	Discuss with D Thompson (MCC) regarding additional procedures to be performed on fixed assets	0 5	$ 130	$ 65
Breckenridge Irvin	07/29/03	Discuss with E Merrill (Mississippi Phosphates Corp) regarding lower of cost or market issue for Standard Potash and ore hoisting reconciliations	1 0	$ 130	$ 130
Breckenridge Irvin	07/29/03	Discuss with M Dorosh (MCC) regarding adjustments made related to inventory issued raised previously by Mike	0 5	$ 130	$ 65
Jones Jr Donald H	07/29/03	Discuss with D Thompson (MCC) issues regarding fixed assets	1 6	$ 130	$ 208
Jones Jr Donald H	07/30/03	Spoke with D Thompson (MCC) about issues regarding check numbers for certain fixed assets	1 2	$ 130	$ 156
Jones Jr Donald H	07/30/03	Discuss with D Thompson (MCC) issues regarding fixed assets and locating invoices	0 8	$ 130	$ 104
Jones Jr Donald H	07/31/03	Discuss with T Torr (MCC) on reasons for capitalizing certain assets	0 3	$ 130	$ 39
Cummins Alex	~~08/04/03~~	~~Discuss with B Manning (MCC) about inter-company debt as it~~ applies to our debt test-work	1 0	$ 130	$ 130
Cummins Alex	08/04/03	Discuss with S Boutwell (MCC) about discrepancies found between vacation accrual reports and the general ledger	1 2	$ 130	$ 156
Cummins Alex	08/04/03	Discuss with D Stovall (MCC) about discrepancies found between vacation accrual reports and the general ledger	1 5	$ 130	$ 195
Hillier Brad B	08/04/03	Discussions with M Crane (MCC) regarding treatment of pre-petition secured debt and the interest charged on it.	0 4	$ 510	$ 204
Hillier Brad B	08/04/03	Discussions with M Crane (MCC) regarding treatment of unamortized bond discount.	0 5	$ 510	$ 255
Holt, Jason	08/04/03	Discuss with M Crane (MCC) reviewing adjusting entries	0 3	$ 235	$ 71
Jones Jr Donald H	08/04/03	Discuss with T Torr (MCC) Shaw Construction accruals	0 3	$ 130	$ 39
Jones Jr Donald H	08/04/03	Discuss with S Boutwell (MCC) audit differences for Mississippi Phosphates Corporation.	0 2	$ 130	$ 26
Jones Jr Donald H	08/04/03	Discuss with N Rackers (Mississippi Potash Inc) the processes for determining whether an item is obsolete	0 4	$ 130	$ 52
Cummins Alex	08/05/03	Discuss with M Crane (MCC) and G Roark (Nitrogen Accounting) about a proposed entry to adjust the payroll accrual based on test work performed by KPMG	1 0	$ 130	$ 130
Cummins Alex	08/05/03	Discuss with D Ruschewski (MCC) about obtaining a triangulation report for insurance claims incurred but not reported	0 7	$ 130	$ 91
Cummins Alex	08/05/03	Discuss with S Boutwell (MCC) about discrepancies between the summary consolidation worksheet and its detail	1 1	$ 130	$ 143
Hillier Brad B	08/05/03	Discussions with M Crane (MCC) regarding treatment of pre petition secured debt and the interest charged on it.	0 6	$ 510	$ 306
Hillier Brad B	08/05/03	Discussions with M Crane (MCC) regarding treatment of unamortized bond discount	0 4	$ 510	$ 204

EXHIBIT E3

MISSISSIPPI CHEMICAL CORPORATION, et al
Court Hearings and Conferences with Client
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name	Date	Description	Hours	Rate	Fees
Simmons Lisa	08/05/03	Meet with J Davis D Ashley, M Dorosh (all MCC) to discuss Information Technology (IT) organizational changes, Security and Disaster Recovery Plans	2 0	$ 325	$ 650
Cummins Alex	08/06/03	Discuss with D Stovall (MCC) about changes between a prior version of the vacation accrual report and the final version used for test-work	1 3	$ 130	$ 169
Cummins Alex	08/06/03	Discuss with D Stovall (MCC) about obtaining vacation accruals for employees terminated after 6/30/03	1 6	$ 130	$ 208
Cummins, Alex	08/06/03	Discuss with S Boutwell (MCC) about our process of recalculating interest expense	1 1	$ 130	$ 143
Hillier Brad B	08/06/03	Discussions with M Crane (MCC) regarding various other Monthly Operation Report issues	0 8	$ 510	$ 408
Simmons Lisa	08/06/03	Plan for JD Edwards user administration meeting with J Martin anc D Ashley (both MCC)	1 0	$ 325	$ 325
Simmons Lisa	08/06/03	Meet with D Ashley and J Martin (both MCC) to discuss JD Edwards user administration	1 0	$ 325	$ 325
Simmons Lisa	08/06/03	Meet with S Boutwell (MCC) to discuss the migration process of JD Edwards to warehouse	1 0	$ 325	$ 325
Simmons Lisa	08/06/03	Plan for meeting with consolidation personnel S Boutwell (MCC)	0 5	$ 325	$ 163
Cummins Alex	08/07/03	Discuss with G Roark (Nitrogen Accounting) about chemicals inventory not on the ending inventory summary	0 6	$ 130	$ 78
Holt, Jason	08/07/03	Discuss with M Crane (MCC) reviewing payroll over accrual effect on inventory and pre petition payables schedules files with bankruptcy court and reconciliation to internal documents	0 4	$ 235	$ 94
Jones Jr Donald H	08/07/03	Spoke to T Minto (MCC) about how to convert feet and inches into tons in order to tie inventory totals into leadsheet	0 4	$ 130	$ 52
Jones Jr Donald H	08/07/03	Spoke to T Minto (MCC) about re performing accounts payable cutoff procedures	2 2	$ 130	$ 286
Jones Jr Donald H	08/07/03	Spoke with D Thompson (MCC) about fixed asset issue in order to get explanation	0 3	$ 130	$ 39
Jones Jr Donald H	08/07/03	Spoke with B Manning (MCC) about debt compliance and interest test	0 1	$ 130	$ 13
Simmons Lisa	08/07/03	Meet with D Ashley and J Martin (both MCC) to obtain several downloads from the AS/400 environment	1 0	$ 325	$ 325
Cummins Alex	08/08/03	Discuss with D Stovall (MCC) about self insurance and medical claims processing	1 9	$ 130	$ 247
Jones Jr Donald H	08/08/03	Spoke to J Collins and T McCoy (MCC) concerning accounts payable cut-off issues	1 4	$ 130	$ 182
Jones Jr Donald H	08/08/03	Spoke to G Roark (Nitrogen Accounting) concerning explanations for income ratios	0 2	$ 130	$ 26
Cummins Alex	08/11/03	Discuss with S Boutwell (MCC) regarding variance explanations on income statement ratios	0 7	$ 130	$ 91
Cummins Alex	08/11/03	Discuss with T Minto (MCC) to get an understanding of the procedures performed to test accounts payable cut-off procedures done for the period ending 5/15/03	1 0	$ 130	$ 130
Cummins Alex	08/11/03	Re perform a sample of the accounts payable cut-off procedures performed by T Minto (MCC)	1 6	$ 130	$ 208
Cummins Alex	08/11/03	Discuss with D Ruschewski (MCC) regarding self insurance information needed to complete the WP420 "Self-Insurance/Retained Risk Data Sheet"	1 7	$ 130	$ 221

EXHIBIT E3

MISSISSIPPI CHEMICAL CORPORATION, et al
Court Hearings and Conferences with Client
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name	Date	Description	Hours	Rate	Fees
Cummins Alex	08/11/03	Discuss with D Ruschewski (MCC) regarding third party administrator information needed to complete the WP535 "Evaluation of Service Organization Function"	1 4	$ 130	$ 182
Cummins, Alex	08/12/03	Discuss with S Boutwell (MCC) regarding the status of interest expense information that we had requested	0 4	$ 130	$ 52
Cummins Alex	08/12/03	Discuss with S Boutwell (MCC) regarding discrepancies between the internal trial balance for Triad Nitrogen, LLC and the consolidating financial statements	0 9	$ 130	$ 117
Cummins Alex	08/12/03	Discuss with S Boutwell (MCC) regarding an entry booked as proposed by KPMG's Corporate Recovery Group	0 5	$ 130	$ 65
Johnson John A	08/12/03	Meet with T Dawson (MCC) to discuss fraud risk factors (SAS 99) and other matters involving current operations and the audit	0 5	$ 235	$ 118
Johnson John A	08/12/03	Meet with M Dorosh (MCC) to discuss fraud risk factors (SAS 99) and other matters involving the internal audit department's activities our 2003 audit as well as filing requirements of the MCC under Sarbanes Oxley rules	0 5	$ 235	$ 118
Cummins Alex	08/13/03	Discuss with G Roark (Nitrogen Accounting) about Nitrogen liabilities with test-work remaining	0 8	$ 130	$ 104
Cummins Alex	08/13/03	Discuss with G Roark (Nitrogen Accounting) about the realization of N2O4 facility fees	1 1	$ 130	$ 143
Cummins Alex	08/13/03	Discuss with D Ruschewski (MCC) about obtaining COBRA insurance rates	1 3	$ 130	$ 169
Cummins Alex	08/13/03	Discuss with H Mooney (MCC) about the storage payment accrual	1 1	$ 130	$ 143
Cummins, Alex	08/14/03	Discuss with G. Roark (Nitrogen Accounting) about the account "Triad Severance"	0 5	$ 130	$ 65
Cummins Alex	08/14/03	Discuss with S Boutwell (MCC) about the equity roll-forwards	0 6	$ 130	$ 78
Breckenridge Irvin	08/26/03	Discuss internal controls related to inventory at Mississippi Phosphates Corp with M Dorosh (MCC)	1 5	$ 130	$ 195
Breckenridge Irvin	08/26/03	Discuss with T Minto (MCC) regarding issues arisen during Mississippi Phosphates Corp cut-off procedures	0 5	$ 130	$ 65
Breckenridge Irvin	08/28/03	Discuss with B Manning (MCC) regarding cash flow and offset accounts	1 0	$ 130	$ 130
Breckenridge Irvin	08/28/03	Discuss with E Merrill (MCC) regarding income statement account cost drivers and evaluated unusual variations	1 0	$ 130	$ 130
Cantrell Timothy R	08/28/03	Meet with T Dawson (MCC) and J Johnson (KPMG) to discuss audit status	0 8	$ 340	$ 272
Johnson John A	08/28/03	Meet with T Dawson (MCC) and T Cantrell (KPMG) to discuss audit status	0 8	$ 235	$ 188
Cummins Alex	08/29/03	Discuss with G Roark (Nitrogen Accounting) about sample size and procedures to be performed over accounts payable	1 8	$ 130	$ 234
		Total Court Hearings and Conferences with Client	**93 5**		**$ 19,321**

EXHIBIT E4

MISSISSIPPI CHEMICAL CORPORATION, et al
Fee Statements and Fee Applications
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name	Date	Description	Hours	Rate	Fees
Beserra, Rebecca	06/12/03	Review administrative order for filing procedures on Mississippi Chemical	0 6	$ 120	$ 72
Beserra, Rebecca	06/12/03	Edit and format time detail for the May monthly statement.	0 2	$ 120	$ 24
Beserra, Rebecca	06/12/03	Prepare supporting schedules and exhibits for the May monthly statement	0 4	$ 120	$ 48
Beserra, Rebecca	06/12/03	Prepare cover letter for the first monthly statement.	0 3	$ 120	$ 36
Beserra, Rebecca	06/13/03	Edit and format expense detail for the first monthly fee statement.	0 3	$ 120	$ 36
Beserra, Rebecca	06/16/03	Compile, edit and format additional time detail for the May monthly statement	1 8	$ 120	$ 216
Beserra, Rebecca	06/16/03	Revise cover letter for the first monthly statement	0 1	$ 120	$ 12
Johnson, John	06/16/03	Review and analyze time detail for the monthly statement	0 5	$ 235	$ 118
Davis Scott	06/16/03	Finalize May monthly statement.	0 5	$ 570	$ 285
Beserra, Rebecca	06/17/03	Summarize billing by project for Mississippi Chemical	0 6	$ 120	$ 72
Johnson John	07/01/03	Summarize and review staff time charges for June 2003 fee application	2 5	$ 235	$ 588
Beserra, Rebecca	07/10/03	Combine, edit and format time detail for the June fee statement.	2 1	$ 120	$ 252
Beserra, Rebecca	07/10/03	Prepare supporting schedules and exhibits for the June fee statement	0 8	$ 120	$ 96
Beserra, Rebecca	07/10/03	Combine edit and format expense detail for the June fee statement.	1 3	$ 120	$ 156
Beserra, Rebecca	07/10/03	Prepare cover letter for the June fee statement.	0 2	$ 120	$ 24
~~Beserra, Rebecca~~	~~07/15/03~~	~~Edit the June fee statement and finalize~~	~~1 1~~	~~$ 120~~	$ 132
Beserra, Rebecca	07/18/03	Prepare allocations for the June monthly statement.	0 3	$ 120	$ 36
Johnson John A	08/04/03	Prepare July billing summary for fee application	2 5	$ 235	$ 588
Beserra, Rebecca	08/06/03	Assist with the client and project setup	0 5	$ 140	$ 70
Beserra, Rebecca	08/12/03	Combine, edit and format time detail for the July fee statement	3 7	$ 140	$ 518
Beserra, Rebecca	08/18/03	Combine, edit and format expense detail for the July fee statement	0 7	$ 140	$ 98
Beserra, Rebecca	08/18/03	Prepare supporting schedules and exhibits for the July fee statement.	2 1	$ 140	$ 294
Beserra, Rebecca	08/18/03	Prepare cover letter for the July fee statement	0 2	$ 140	$ 28
Beserra, Rebecca	09/10/03	Continue with edit and format of the August fee statement	0 5	$ 140	$ 70
Beserra, Rebecca	09/10/03	Prepare schedules and supporting exhibits for the August fee statement.	1 7	$ 140	$ 238
Beserra, Rebecca	09/10/03	Prepare expense exhibit	0 5	$ 140	$ 70
Beserra, Rebecca	09/10/03	Prepare cover letter and send for review	0 3	$ 140	$ 42
Beserra, Rebecca	09/15/03	Finalize the August fee statement and prepare for mailing	0 6	$ 140	$ 84
Davis, Scott	09/15/03	Finalize fee statement.	1 6	$ 590	$ 944
Hillier Brad	09/24/03	Review of order regarding the compensation for professionals to prepare for the quarterly fee application	0 5	$ 510	$ 255
Hillier Brad	09/24/03	Discussion with legal counsel regarding quarterly fee application and the use of task codes	0 3	$ 510	$ 153
Beserra, Rebecca	09/25/03	Discuss with B Hillier (KPMG) regarding the quarterly fee application and the use of task codes	0 2	$ 140	$ 28
Hillier Brad	09/25/03	Discussion with R. Beserra (KPMG) regarding the quarterly fee application and the use of task codes	0 2	$ 510	$ 102

EXHIBIT E4

MISSISSIPPI CHEMICAL CORPORATION, et al
Fee Statements and Fee Applications
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name	Date	Description	Hours	Rate	Fees
Hillier, Brad	09/25/03	Discussion with M Crane (MCC) regarding the treatment of pre-petition secured debt and payments of pre-petition debt	0 6	$ 510	$ 306
Hillier, Brad	09/25/03	Discussion with T Cantrell (KPMG) regarding the treatment of pre-petition secured debt and payments of pre-petition debt	0 4	$ 510	$ 204
Tim Cantrell	09/25/03	Discussion with B Hillier (KPMG) regarding the treatment of pre-petition secured debt and payments of pre-petition debt.	0 4	$ 340	$ 136
Beserra, Rebecca	09/29/03	Prepare supporting schedules and exhibits for the 1st interim fee application	2 2	$ 140	$ 308
Beserra, Rebecca	09/30/03	Continue with preparing the 1st interim fee application	1 0	$ 140	$ 140
		Total Fee Statements and Fee Applications	**34.3**		**$ 6,878**

EXHIBIT E5

MISSISSIPPI CHEMICAL CORPORATION, et al
Financial and Company Analysis
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name	Date	Description	Hours	Rate	Fees
Hillier Bradley	05/20/03	Review of the Companies financial reporting package and developing a reporting package consistent with the US Trustees requirements	2 7	$ 480	$ 1,296
Hillier Bradley	05/20/03	Review of US Trustees standard monthly operating report and other guidelines	1 2	$ 480	$ 576
Hillier Bradley	05/20/03	Discussions with M Crane (Debtor) regarding the monthly operating report	0 7	$ 480	$ 336
Hillier Bradley	06/02/03	Review of proposed monthly operating report	1 2	$ 480	$ 576
Hillier Bradley	06/11/03	Review of the statements and schedules	2 8	$ 480	$ 1,344
Hillier, Bradley	06/20/03	Review of the statements and schedules second draft	1 9	$ 480	$ 912
Hillier Bradley	06/24/03	Review sample monthly operating reports from other districts to compare receipt and disbursement schedule requirements	2 8	$ 480	$ 1 344
Davis Scott	06/25/03	Discuss with B Hillier (KPMG) regarding monthly operating report and the requirements of the US Trustee	0 6	$ 570	$ 342
Hillier, Bradley	06/25/03	Discuss with S Davis (KPMG) regarding monthly operating report and the requirements of the US Trustee	0 6	$ 480	$ 288
Hillier Bradley	06/27/03	Review of bankruptcy code to determine requirements of operating reports	0 9	$ 480	$ 432
Hillier, Bradley	06/27/03	Review of and amendments to motion to obtain waiver from the U Trustee on monthly operating report requirements	3 3	$ 480	$ 1,584
Christopher Kenneth	07/30/03	Review client prepared provisions for taxes for the following companies Mississippi Potash Mississippi Phosphates, Mississippi Nitrogen, Eddy Management Company	8 2	$ 235	$ 1 927
Martin, M Tia	08/04/03	Research and prepare documentation related to the amortization of bond discount	3 1	$ 240	$ 744
Martin, M Tia	08/04/03	Research and prepare documentation related to the treatment of pre petition secured debt	1 9	$ 240	$ 456
Hillier Brad B	08/05/03	Review of research related to the amortization of bond discount	2 1	$ 510	$ 1 071
Hillier Brad B	08/05/03	Review of research related to the treatment of pre-petition secured debt	1 5	$ 510	$ 765
		Total Financial and Company Analysis	**35 5**		**$ 13,993**

EXHIBIT E6

MISSISSIPPI CHEMICAL CORPORATION, et al
Tax Issues Reorganization
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name	Date	Description	Hours	Rate	Fees
Christopher Kenneth J	08/26/03	Review client questions regarding possible third party loan to Mississippi Potash, Inc Begin arrangements for conference call	0 7	$ 235	$ 165
Christopher Kenneth J	08/27/03	Review changes to client questions regarding possible third party loan to Mississippi Potash, Inc Continue arrangements for conference call	1 2	$ 235	$ 282
Harris Deanna Walton	08/27/03	Review termsheet in preparation of conference call for advice and consultation on impact of third party loan to Mississippi Potash Inc	1 0	$ 245	$ 245
Christopher Kenneth J	08/28/03	Conference call with client regarding third party loan to Mississippi Potash, Inc	1 3	$ 235	$ 306
Christopher Kenneth J	08/28/03	Follow up research and discussion regarding issues brought up during 8/28 conference call	0 7	$ 235	$ 165
Harris Deanna Walton	08/28/03	Conference call for advice and consultation on impact of third party loan to Mississippi Potash, Inc	1 0	$ 245	$ 245
Vogel Jeffrey L	08/28/03	Conference calls for advice and consultation on impact of third party loan to Mississippi Potash, Inc and impacts of possible deconsolidation including details of the mechanics of deconsolidation tax effects	3 0	$ 245	$ 735
Avent, Tom	09/01/03	Review documents on debt restructuring and related discussions with Jackson personnel	1 5	$ 650	$ 975
Simon John F	09/01/03	Research regarding deconsolidation issues	1 8	$ 245	$ 441
Simon, John F	09/01/03	Review memo regarding Potash lending transaction	0 6	$ 245	$ 147
Simon John F	09/01/03	Discussions with T Avent (KPMG) regarding Potash lending transaction	0 6	$ 245	$ 147
Avent Tom	09/02/03	Review documents on debt restructuring and related discussions with Jackson personnel	1 0	$ 650	$ 650
Johnson Peder	09/02/03	Conference call with client regarding Potash restructuring	1 4	$ 340	$ 476
Christopher Kenneth	09/02/03	Conference call with client regarding third party loan to Mississippi Potash Inc	1 1	$ 235	$ 259
Avent, Tom	09/03/03	Review third party lending proposal to Potash	1 3	$ 650	$ 845
Avent, Tom	09/03/03	Draft review and revise memo on consolidation issue for MC tax director	1 9	$ 650	$ 1,235
Avent Tom	09/03/03	Research consolidated return issue	0 8	$ 650	$ 520
Avent, Tom	09/04/03	Review and revise tax memo on Potash financing	1 0	$ 650	$ 650
Johnson Peder	09/04/03	Conference call with client regarding Potash restructuring review memo on restructuring and follow up	1 5	$ 340	$ 510
Avent Tom	09/05/03	Conference calls with client and attorneys regarding third party loan to Mississippi Potash, Inc	2 3	$ 650	$ 1 495
Avent Tom	09/05/03	Revise memo and discuss with Jackson personnel	0 7	$ 650	$ 455
Johnson Peder	09/05/03	Review revised memo on Potash restructuring	0 5	$ 340	$ 170
Avent, Tom	09/06/03	Telephone conversations with V&E and R Jones (MCC)	1 7	$ 650	$ 1 105
Avent Tom	09/06/03	Review revised proposals for Potash lending	0 3	$ 650	$ 195
Avent, Tom	09/07/03	Discussions of Potash transaction K Christopher (KPMG) and J Scott (MCC) and review documents	0 5	$ 650	$ 325
Johnson Peder	09/25/03	Tax provision review	1 5	$ 340	$ 510
		Total Tax Issues Reorganization	**30 9**		**$ 13,251**

EXHIBIT E7

MISSISSIPPI CHEMICAL CORPORATION, et al
Travel Time
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name	Date	Description	Hours	Rate	Fees
Holt, Jason	05/22/03	Travel to client location	0 5	$ 160	$ 80
Holt, Jason	05/22/03	Travel to client location	0 5	$ 160	$ 80
Holt, Jason	05/23/03	Travel to client location	0 5	$ 160	$ 80
Holt, Jason	05/23/03	Travel to client location	0 5	$ 160	$ 80
Holt, Jason	05/27/03	Travel to client location	0 5	$ 160	$ 80
Holt, Jason	05/27/03	Travel to client location	0 5	$ 160	$ 80
Stuckey, Alan	05/27/03	Travel to client location	0 5	$ 130	$ 65
Stuckey Alan	05/27/03	Travel to client location	0 5	$ 130	$ 65
Cummins Alex	05/28/03	Travel to and from client location	1 0	$ 130	$ 130
Holt, Jason	05/28/03	Travel to client location	0 5	$ 160	$ 80
Holt, Jason	05/28/03	Travel to client location	0 5	$ 160	$ 80
Stuckey, Alan	05/28/03	Travel to client location	0 5	$ 130	$ 65
Stuckey, Alan	05/28/03	Travel to client location	0 5	$ 130	$ 65
Cummins, Alex	05/29/03	Travel to and from client location	1 0	$ 130	$ 130
Holt, Jason	05/29/03	Travel to client location	0 5	$ 160	$ 80
Holt, Jason	05/29/03	Travel to client location	0 5	$ 160	$ 80
Stuckey Alan	05/29/03	Travel to client location	0 5	$ 130	$ 65
Stuckey, Alan	05/29/03	Travel to client location	0 5	$ 130	$ 65
Cummins Alex	05/30/03	Travel to and from client location	1 0	$ 130	$ 130
Holt, Jason	05/30/03	Travel to client location	1 0	$ 160	$ 160
Holt, Jason	05/30/03	Travel to client location	0 5	$ 160	$ 80
Stuckey Alan	05/30/03	Travel to client location	0 5	$ 130	$ 65
~~Stuckey Alan~~	~~05/30/03~~	~~Travel to client location~~	0 5	$ 130	$ 65
Holt, Jason	06/02/03	Travel to client location	0 5	$ 235	$ 118
Holt, Jason	06/02/03	Travel from client location	0 5	$ 235	$ 118
Holt, Jason	06/03/03	Travel to client location	0 5	$ 235	$ 118
Holt, Jason	06/03/03	Travel from client location	0 5	$ 235	$ 118
Holt, Jason	06/04/03	Travel to client location	0 5	$ 235	$ 118
Holt, Jason	06/04/03	Travel from client location	0 5	$ 235	$ 118
Holt, Jason	06/05/03	Travel to client location	0 5	$ 235	$ 118
Holt, Jason	06/05/03	Travel from client location	0 5	$ 235	$ 118
Holt, Jason	06/06/03	Travel to client location	0 5	$ 235	$ 118
Holt, Jason	06/06/03	Travel from client location	0 5	$ 235	$ 118
Breckenridge, Irvin	06/16/03	Travel to client location to observe MPI inventory	1 0	$ 130	$ 130
Breckenridge Irvin	06/16/03	Travel to client location to observe MPI inventory	1 5	$ 130	$ 195
Breckenridge Irvin	06/16/03	Travel to client location to observe MPI inventory	2 0	$ 130	$ 260
Breckenridge, Irvin	06/16/03	Travel to client location to observe MPI inventory	1 5	$ 130	$ 195
Breckenridge, Irvin	06/16/03	Travel to client location to observe MPI inventory	2 5	$ 130	$ 325
Jones Jr Donald H	06/16/03	Travel to client location to observe MPI inventory	1 0	$ 130	$ 130
Jones Jr, Donald H	06/16/03	Travel to client location to observe MPI inventory	1 5	$ 130	$ 195
Jones Jr Donald H	06/16/03	Travel to client location to observe MPI inventory	2 0	$ 130	$ 260
Jones Jr Donald H	06/16/03	Travel to client location to observe MPI inventory	1 5	$ 130	$ 195
Jones Jr Donald H	06/16/03	Travel to client location to observe MPI inventory	2 5	$ 130	$ 325
Breckenridge Irvin	06/17/03	Travel with M Dorosh (MCC), D Jones (KPMG) to MPI East location	0 5	$ 130	$ 65
Breckenridge Irvin	06/17/03	Travel to MPI-North plant for product inventory observation with M Dorosh (MCC)	0 2	$ 130	$ 26

EXHIBIT E7

MISSISSIPPI CHEMICAL CORPORATION, et al
Travel Time
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name	Date	Description	Hours	Rate	Fees
Breckenridge, Irvin	06/17/03	Travel to MPI-East plant for product inventory observation with M Dorosh (MCC)	0 2	$ 130	$ 26
Breckenridge, Irvin	06/17/03	Travel from MPI-East location with M Dorosh (MCC), D Jones (KPMG) to Carlsbad, NM	0 5	$ 130	$ 65
Jones Jr, Donald H	06/17/03	Travel from Carlsbad, NM with M Dorosh (MCC) T Breckenridge (KPMG) to MPI East location.	0 5	$ 130	$ 65
Jones Jr, Donald H	06/17/03	Travel from MPI-East location with M Dorosh (MCC), T Breckenridge (KPMG) to Carlsbad, NM	0 7	$ 130	$ 91
Breckenridge, Irvin	06/18/03	Travel from Carlsbad, NM with M Dorosh (MCC), D Jones (KPMG) to MPI East location	0 5	$ 130	$ 65
Breckenridge, Irvin	06/18/03	Travel to Jackson, MS returning from MCC inventory observation at MPI location	2 5	$ 130	$ 325
Jones Jr, Donald H	06/18/03	Travel from Carlsbad, NM with M Dorosh (MCC) T Breckenridge (KPMG) to MPI East location	0 8	$ 130	$ 104
Jones Jr Donald H	06/18/03	Travel from MPI inventory observation at MPI location	2 5	$ 130	$ 325
Breckenridge Irvin	06/19/03	Travel from MPI inventory observation at MPI location	1 0	$ 130	$ 130
Breckenridge Irvin	06/19/03	Travel from MPI inventory observation at MPI location	2 0	$ 130	$ 260
Breckenridge Irvin	06/19/03	Travel from MPI inventory observation at MPI location	1 2	$ 130	$ 156
Breckenridge, Irvin	06/19/03	Travel from MPI inventory observation at MPI location	1 5	$ 130	$ 195
Jones Jr Donald H	06/19/03	Travel from MPI inventory observation at MPI location	1 0	$ 130	$ 130
Jones Jr Donald H	06/19/03	Travel from MPI inventory observation at MPI location	2 0	$ 130	$ 260
Jones Jr Donald H	06/19/03	Travel from MPI inventory observation at MPI location	1 2	$ 130	$ 156
Jones Jr, Donald H	06/19/03	Travel from MPI inventory observation at MPI location	1 5	$ 130	$ 195
Breckenridge, Irvin	06/25/03	Travel to Donalsonville, LA to Triad Nitrogen plant for inventory observation procedures	3 0	$ 130	$ 390
Breckenridge Irvin	06/26/03	Travel to Jackson, MS from Donaldsonville, LA returning from inventory observation at Triad Nitrogen	3 0	$ 130	$ 390
Cunningham, Joel	06/29/03	Travel from Jackson, MS to Pascagoula, MS for MS Phosphates Corporation June 30 2003 physical inventory	2 5	$ 160	$ 400
Cummins, Alex	06/30/03	Travel from Jackson, MS to Yazoo City, MS for MS Nitrogen (Yazoo City Plant) June 30 2003 physical inventory	0 5	$ 130	$ 65
Cummins Alex	06/30/03	Travel from Yazoo City MS to Jackson, MS for MS Nitrogen (Yazoo City Plant) June 30, 2003 physical inventory (return trip)	0 5	$ 130	$ 65
Cummins, Alex	07/01/03	Travel from Jackson, MS to Mississippi Chemical Corporation's corporate office in Yazoo City MS	0 5	$ 130	$ 65
Cummins, Alex	07/01/03	Travel from Yazoo City MS to home in Jackson MS	0 5	$ 130	$ 65
Breckenridge Irvin	07/14/03	Travel to Mississippi Chemical Corporation Headquarters in Yazoo City, MS accompanied by D Jones (KPMG)	0 5	$ 130	$ 65
Breckenridge, Irvin	07/14/03	Travel from Mississippi Chemical Corporation Headquarters in Yazoo City MS accompanied by D Jones (KPMG)	0 5	$ 130	$ 65
Cummins Alex	07/14/03	Travel from Jackson MS to Mississippi Chemical Corporation's corporate office in Yazoo City MS	0 5	$ 130	$ 65
Cummins Alex	07/14/03	Travel from Yazoo City MS to home in Jackson MS	0 5	$ 130	$ 65
Holt, Jason	07/14/03	Travel to Mississippi Chemical Corporation	0 5	$ 235	$ 118
Holt, Jason	07/14/03	Travel from Mississippi Chemical Corporation	0 5	$ 235	$ 118
Johnson, John	07/14/03	Travel from Jackson, MS to Yazoo City, MS	0 5	$ 235	$ 118
Johnson, John	07/14/03	Travel from Yazoo City MS to Jackson MS	0 5	$ 235	$ 118

EXHIBIT E7

MISSISSIPPI CHEMICAL CORPORATION, et al
Travel Time
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name	Date	Description	Hours	Rate	Fees
Jones Jr, Donald H	07/14/03	Travel from Jackson, MS to Yazoo City, MS	0 5	$ 130	$ 65
Jones Jr, Donald H	07/14/03	Travel to Jackson, MS from Yazoo City, MS	0 5	$ 130	$ 65
Breckenridge Irvin	07/15/03	Travel to Mississippi Chemical Corporation Headquarters in Yazoo City, MS accompanied by D Jones (KPMG)	0 5	$ 130	$ 65
Breckenridge Irvin	07/15/03	Travel from Mississippi Chemical Corporation Headquarters in Yazoo City, MS accompanied by D Jones (KPMG)	0 5	$ 130	$ 65
Cummins Alex	07/15/03	Travel from Jackson, MS to Mississippi Chemical Corporation's corporate office in Yazoo City, MS	0 5	$ 130	$ 65
Cummins, Alex	07/15/03	Travel from Yazoo City MS to home in Jackson MS	0 5	$ 130	$ 65
Holt, Jason	07/15/03	Travel to Mississippi Chemical Corporation	0 5	$ 235	$ 118
Holt, Jason	07/15/03	Travel from Mississippi Chemical Corporation	0 5	$ 235	$ 118
Jones Jr, Donald H	07/15/03	Travel from Jackson, MS to Yazoo City, MS	0 5	$ 130	$ 65
Jones Jr, Donald H	07/15/03	Travel from Yazoo City, MS to Jackson, MS	0 5	$ 130	$ 65
Breckenridge Irvin	07/16/03	Travel to Mississippi Chemical Corporation Headquarters in Yazoo City MS accompanied by D Jones (KPMG)	0 5	$ 130	$ 65
Breckenridge, Irvin	07/16/03	Travel from Mississippi Chemical Corporation Headquarters in Yazoo City MS accompanied by D Jones (KPMG)	0 5	$ 130	$ 65
Cummins, Alex	07/16/03	Travel from Jackson, MS to Mississippi Chemical Corporation's corporate office in Yazoo City, MS	0 5	$ 130	$ 65
Cummins Alex	07/16/03	Travel from Yazoo City MS to home in Jackson, MS	0 5	$ 130	$ 65
Jones Jr, Donald H	07/16/03	Travel from Jackson MS to Yazoo City, MS	0 5	$ 130	$ 65
Jones Jr Donald H	07/16/03	Travel from Yazoo City, MS to Jackson, MS	0 5	$ 130	$ 65
Jones Jr, Donald H	07/16/03	Travel from Jackson, MS to Yazoo City, MS	0 5	$ 130	$ 65
Breckenridge, Irvin	07/17/03	Travel to Mississippi Chemical Corporation Headquarters in Yazoo City MS accompanied by D Jones (KPMG)	0 5	$ 130	$ 65
Breckenridge Irvin	07/17/03	Travel from Mississippi Chemical Corporation Headquarters in Yazoo City, MS accompanied by D Jones (KPMG)	0 5	$ 130	$ 65
Cummins Alex	07/17/03	Travel from Jackson, MS to Mississippi Chemical Corporation's corporate office in Yazoo City, MS	0 5	$ 130	$ 65
Cummins Alex	07/17/03	Travel from Yazoo City MS to home in Jackson MS	0 5	$ 130	$ 65
Jones Jr Donald H	07/17/03	Travel to Jackson, MS from Yazoo City, MS	0 5	$ 130	$ 65
Breckenridge, Irvin	07/18/03	Travel to Mississippi Chemical Corporation Headquarters in Yazoo City, MS accompanied by D Jones (KPMG)	0 5	$ 130	$ 65
Breckenridge, Irvin	07/18/03	Travel from Mississippi Chemical Corporation Headquarters in Yazoo City, MS accompanied by D Jones (KPMG)	0 5	$ 130	$ 65
Cummins, Alex	07/18/03	Travel from Jackson, MS to Mississippi Chemical Corporation's corporate office in Yazoo City, MS	0 5	$ 130	$ 65
Cummins, Alex	07/18/03	Travel from Yazoo City MS to home in Jackson MS	0 5	$ 130	$ 65
Jones Jr, Donald H	07/18/03	Travel to Yazoo City MS from Jackson, MS	0 5	$ 130	$ 65
Jones Jr Donald H	07/18/03	Travel to Jackson, MS from Yazoo City, MS	0 5	$ 130	$ 65
Breckenridge Irvin	07/21/03	Travel to Mississippi Chemical Corporation Headquarters in Yazoo City, MS accompanied by D Jones (KPMG)	0 5	$ 130	$ 65
Breckenridge, Irvin	07/21/03	Travel from Mississippi Chemical Corporation Headquarters in Yazoo City, MS accompanied by D Jones (KPMG)	0 5	$ 130	$ 65
Cummins, Alex	07/21/03	Travel from Jackson, MS to Mississippi Chemical Corporation's corporate office in Yazoo City, MS	0 5	$ 130	$ 65
Cummins, Alex	07/21/03	Travel from Yazoo City MS to home in Jackson MS	0 5	$ 130	$ 65
Henley, Lindsey M	07/21/03	Travel from Jackson, MS to Yazoo City, MS	0 5	$ 130	$ 65
Henley Lindsey M	07/21/03	Travel from Jackson, MS to Yazoo City MS	0 5	$ 130	$ 65

EXHIBIT E7

MISSISSIPPI CHEMICAL CORPORATION, et al
Travel Time
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name	Date	Description	Hours	Rate	Fees
Holt, Jason	07/21/03	Travel to Mississippi Chemical Corporation	0 5	$ 235	$ 118
Holt, Jason	07/21/03	Travel from Mississippi Chemical Corporation	0 5	$ 235	$ 118
Jones Jr, Donald H	07/21/03	Travel from Jackson MS to Yazoo City, MS	0 5	$ 130	$ 65
Jones Jr, Donald H	07/21/03	Travel to Jackson, MS from Yazoo City MS	0 5	$ 130	$ 65
Breckenridge, Irvin	07/22/03	Travel to Mississippi Chemical Corporation Headquarters in Yazoo City, MS accompanied by D Jones (KPMG)	0 5	$ 130	$ 65
Breckenridge Irvin	07/22/03	Travel from Mississippi Chemical Corporation Headquarters in Yazoo City, MS accompanied by D Jones (KPMG)	0 5	$ 130	$ 65
Cummins, Alex	07/22/03	Travel from Jackson, MS to Mississippi Chemical Corporation's corporate office in Yazoo City, MS	0 5	$ 130	$ 65
Cummins, Alex	07/22/03	Travel from Yazoo City MS to home in Jackson, MS	0 5	$ 130	$ 65
Henley, Lindsey M	07/22/03	Travel from Jackson, MS to Yazoo City, MS	0 5	$ 130	$ 65
Henley, Lindsey M	07/22/03	Travel from Jackson MS to Yazoo City, MS	0 5	$ 130	$ 65
Holt, Jason	07/22/03	Travel to Mississippi Chemical Corporation	0 5	$ 235	$ 118
Holt, Jason	07/22/03	Travel from Mississippi Chemical Corporation	0 5	$ 235	$ 118
Jones Jr, Donald H	07/22/03	Travel from Jackson, MS to Yazoo City, MS	0 5	$ 130	$ 65
Jones Jr Donald H	07/22/03	Travel from Yazoo City MS to Jackson MS	0 5	$ 130	$ 65
Breckenridge Irvin	07/23/03	Travel to Mississippi Chemical Corporation Headquarters in Yazoo City, MS accompanied by D Jones and L Henley (both KPMG)	0 5	$ 130	$ 65
Breckenridge Irvin	07/23/03	Travel from Mississippi Chemical Corporation Headquarters in Yazoo City, MS accompanied by D Jones and L Henley (both KPMG)	0 5	$ 130	$ 65
Cummins Alex	07/23/03	Travel from Jackson, MS to Mississippi Chemical Corporation's corporate office in Yazoo City, MS	0 5	$ 130	$ 65
Cummins Alex	07/23/03	Travel from Yazoo City MS to home in Jackson MS	0 5	$ 130	$ 65
Henley Lindsey M	07/23/03	Travel from Jackson MS to Yazoo City MS	0 5	$ 130	$ 65
Henley Lindsey M	07/23/03	Travel from Jackson, MS to Yazoo City MS	0 5	$ 130	$ 65
Holt, Jason	07/23/03	Travel to Mississippi Chemical Corporation	0 5	$ 235	$ 118
Holt, Jason	07/23/03	Travel from Mississippi Chemical Corporation	0 5	$ 235	$ 118
Jones Jr, Donald H	07/23/03	Travel from Jackson, MS to Yazoo City MS	0 5	$ 130	$ 65
Jones Jr, Donald H	07/23/03	Travel from Yazoo City, MS to Jackson, MS	0 5	$ 130	$ 65
Breckenridge, Irvin	07/24/03	Travel to Mississippi Chemical Corporation Headquarters in Yazoo City, MS accompanied by D Jones and L Henley (both KPMG)	0 5	$ 130	$ 65
Breckenridge, Irvin	07/24/03	Travel from Mississippi Chemical Corporation Headquarters in Yazoo City, MS accompanied by D Jones and L Henley (both KPMG)	0 5	$ 130	$ 65
Henley Lindsey M	07/24/03	Travel from Jackson, MS to Yazoo City MS	0 5	$ 130	$ 65
Henley Lindsey M	07/24/03	Travel from Jackson, MS to Yazoo City, MS	0 5	$ 130	$ 65
Jones Jr Donald H	07/24/03	Travel from Jackson, MS to Yazoo City, MS	0 5	$ 130	$ 65
Jones Jr Donald H	07/24/03	Travel to Jackson MS from Yazoo City, MS	0 5	$ 130	$ 65
Breckenridge, Irvin	07/25/03	Travel to Mississippi Chemical Corporation Headquarters in Yazoo City, MS accompanied by D Jones and L Henley (both KPMG)	0 5	$ 130	$ 65
Breckenridge, Irvin	07/25/03	Travel from Mississippi Chemical Corporation Headquarters in Yazoo City, MS accompanied by D Jones and L Henley (both KPMG)	0 5	$ 130	$ 65

EXHIBIT E7

MISSISSIPPI CHEMICAL CORPORATION, et al
Travel Time
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name	Date	Description	Hours	Rate	Fees
Henley, Lindsey M	07/25/03	Travel from Jackson, MS to Yazoo City, MS	0 5	$ 130	$ 65
Henley Lindsey M	07/25/03	Travel from Jackson MS to Yazoo City, MS	0 5	$ 130	$ 65
Jones Jr Donald H	07/25/03	Travel to Yazoo City MS from Jackson, MS	0 5	$ 130	$ 65
Jones Jr Donald H	07/25/03	Travel to Jackson, MS from Yazoo City, MS	0 5	$ 130	$ 65
Breckenridge Irvin	07/28/03	Travel to Mississippi Chemical Corporation Headquarters in Yazoo City, MS from KPMG office	1 0	$ 130	$ 130
Breckenridge, Irvin	07/28/03	Travel from Mississippi Chemical Corporation Headquarters in Yazoo City, MS	0 5	$ 130	$ 65
Cummins Alex	07/28/03	Travel from Jackson, MS to Mississippi Chemical Corporation's corporate office in Yazoo City, MS	0 8	$ 130	$ 104
Cummins, Alex	07/28/03	Travel from Yazoo City MS to home in Jackson, MS	0 8	$ 130	$ 104
Jones Jr Donald H	07/28/03	Travel to Yazoo City MS from Jackson, MS (From KPMG office)	1 0	$ 130	$ 130
Jones Jr Donald H	07/28/03	Travel to Jackson, MS from Yazoo City, MS	0 5	$ 130	$ 65
Breckenridge, Irvin	07/29/03	Travel to Mississippi Chemical Corporation Headquarters in Yazoo City, MS	0 5	$ 130	$ 65
Breckenridge Irvin	07/29/03	Travel from Mississippi Chemical Corporation Headquarters in Yazoo City, MS	0 5	$ 130	$ 65
Cummins, Alex	07/29/03	Travel from Jackson MS to Mississippi Chemical Corporation's corporate office in Yazoo City, MS	0 5	$ 130	$ 65
Cummins, Alex	07/29/03	Travel from Yazoo City MS to home in Jackson, MS	0 5	$ 130	$ 65
Holt, Jason	07/29/03	Travel to Mississippi Chemical Corporation	0 5	$ 235	$ 118
Holt, Jason	07/29/03	Travel from Mississippi Chemical Corporation	0 5	$ 235	$ 118
Jones Jr, Donald H	07/29/03	Travel to Yazoo City, MS from Jackson, MS	0 5	$ 130	$ 65
Jones Jr, Donald H	07/29/03	Travel to Jackson, MS from Yazoo City MS	0 5	$ 130	$ 65
Jones Jr Donald H	07/29/03	Travel to Yazoo City, MS from Jackson, MS	0 5	$ 130	$ 65
Breckenridge Irvin	07/30/03	Travel to Mississippi Chemical Corporation Headquarters in Yazoo City MS	0 5	$ 130	$ 65
Breckenridge Irvin	07/30/03	Travel from Mississippi Chemical Corporation Headquarters in Yazoo City, MS	0 5	$ 130	$ 65
Holt, Jason	07/30/03	Travel to Mississippi Chemical Corporation	0 5	$ 235	$ 118
Holt, Jason	07/30/03	Travel from Mississippi Chemical Corporation	0 5	$ 235	$ 118
Jones Jr Donald H	07/30/03	Travel to Jackson, MS from Yazoo City, MS	0 5	$ 130	$ 65
Cummins Alex	08/04/03	Travel from Jackson MS to Mississippi Chemical Corporation's corporate office in Yazoo City, MS	0 5	$ 130	$ 65
Cummins, Alex	08/04/03	Travel from Yazoo City MS to home in Jackson, MS	0 5	$ 130	$ 65
Holt, Jason	08/04/03	Travel to Mississippi Chemical Corporation	0 5	$ 235	$ 118
Holt, Jason	08/04/03	Travel from Mississippi Chemical Corporation	0 5	$ 235	$ 118
Jones Jr Donald H	08/04/03	Travel from Jackson MS to Yazoo City, MS	0 5	$ 130	$ 65
Jones Jr Donald H	08/04/03	Travel to Jackson, MS from Yazoo City, MS	0 5	$ 130	$ 65
Cummins Alex	08/05/03	Travel from Jackson, MS to Mississippi Chemical Corporation's corporate office in Yazoo City, MS	0 5	$ 130	$ 65
Cummins Alex	08/05/03	Travel time from Yazoo City MS to home in Jackson, MS	0 5	$ 130	$ 65
Jones Jr Donald H	08/05/03	Travel from Jackson, MS to Yazoo City MS	0 5	$ 130	$ 65
Jones Jr Donald H	08/05/03	Travel from Yazoo City, MS to Jackson, MS	0 5	$ 130	$ 65
Simmons Lisa	08/05/03	Travel from Memphis TN to Mississippi Chemical Corporation	3 0	$ 325	$ 975
Simmons Lisa	08/05/03	Travel from Mississippi Chemical to Jackson, MS	0 5	$ 325	$ 163

EXHIBIT E7

MISSISSIPPI CHEMICAL CORPORATION, et al
Travel Time
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name	Date	Description	Hours	Rate	Fees
Cummins Alex	08/06/03	Travel from Jackson, MS to Mississippi Chemical Corporation's corporate office in Yazoo City, MS	0 5	$ 130	$ 65
Cummins, Alex	08/06/03	Travel from Yazoo City MS to home in Jackson, MS	0 5	$ 130	$ 65
Holt, Jason	08/06/03	Travel to Mississippi Chemical Corporation	0 5	$ 235	$ 118
Holt, Jason	08/06/03	Travel from Mississippi Chemical Corporation	0 5	$ 235	$ 118
Jones Jr, Donald H	08/06/03	Travel from Jackson, MS to Yazoo City MS	0 5	$ 130	$ 65
Jones Jr, Donald H	08/06/03	Travel from Yazoo City, MS to Jackson, MS	0 5	$ 130	$ 65
Simmons, Lisa	08/06/03	Travel from Jackson, MS to Mississippi Chemical Corporation	0 5	$ 325	$ 163
Simmons Lisa	08/06/03	Travel from Mississippi Chemical to Jackson, MS	0 5	$ 325	$ 163
Cummins, Alex	08/07/03	Travel from Jackson, MS to Mississippi Chemical Corporation's corporate office in Yazoo City MS	0 5	$ 130	$ 65
Cummins, Alex	08/07/03	Travel from Yazoo City MS to home in Jackson MS	0 5	$ 130	$ 65
Holt, Jason	08/07/03	Travel to Mississippi Chemical Corporation	0 5	$ 235	$ 118
Holt, Jason	08/07/03	Travel from Mississippi Chemical Corporation	0 5	$ 235	$ 118
Jones Jr, Donald H	08/07/03	Travel from Jackson, MS to Yazoo City, MS	0 5	$ 130	$ 65
Jones Jr, Donald H	08/07/03	Travel to Jackson, MS from Yazoo City, MS	0 5	$ 130	$ 65
Simmons Lisa	08/07/03	Travel from Jackson, MS to Mississippi Chemical	0 5	$ 325	$ 163
Simmons Lisa	08/07/03	Travel from Mississippi Chemical to Jackson, MS	0 5	$ 325	$ 163
Cummins Alex	08/08/03	Travel from Jackson MS to Mississippi Chemical Corporation's corporate office in Yazoo City, MS	0 5	$ 130	$ 65
Cummins Alex	08/08/03	Travel from Yazoo City MS to home in Jackson MS	0 5	$ 130	$ 65
Holt, Jason	08/08/03	Travel to Mississippi Chemical Corporation	0 5	$ 235	$ 118
Holt, Jason	08/08/03	Travel from Mississippi Chemical Corporation	0 5	$ 235	$ 118
Jones Jr Donald H	08/08/03	Travel to Yazoo City, MS from Jackson, MS	0 5	$ 130	$ 65
Jones Jr Donald H	08/08/03	Travel to Jackson, MS from Yazoo City, MS	0 5	$ 130	$ 65
Simmons, Lisa	08/08/03	Travel from Jackson, MS to Mississippi Chemical	0 5	$ 325	$ 163
Simmons, Lisa	08/08/03	Travel from Mississippi Chemical to Memphis, TN	3 0	$ 325	$ 975
Cummins, Alex	08/11/03	Travel from Jackson, MS to Mississippi Chemical Corporation's corporate office in Yazoo City, MS	0 5	$ 130	$ 65
Cummins Alex	08/11/03	Travel from Yazoo City MS to home in Jackson, MS	0 5	$ 130	$ 65
Cummins, Alex	08/12/03	Travel from Jackson, MS to Mississippi Chemical Corporation's corporate office in Yazoo City, MS	0 5	$ 130	$ 65
Cummins Alex	08/12/03	Travel from Yazoo City MS to home in Jackson, MS	0 5	$ 130	$ 65
Johnson, John A	08/12/03	Travel to Yazoo City MS from Jackson, MS	0 5	$ 235	$ 118
Johnson, John A	08/12/03	Travel to Jackson, MS from Yazoo City, MS	0 5	$ 235	$ 118
Cummins, Alex	08/13/03	Travel from Jackson, MS to Mississippi Chemical Corporation's corporate office in Yazoo City MS	0 5	$ 130	$ 65
Cummins, Alex	08/13/03	Travel from Yazoo City MS to home in Jackson, MS	0 5	$ 130	$ 65
Johnson, John A	08/13/03	Travel to Yazoo City, MS from Jackson, MS	0 5	$ 235	$ 118
Johnson John A	08/13/03	Travel to Jackson, MS from Yazoo City, MS	0 5	$ 235	$ 118
Cummins, Alex	08/14/03	Travel from Jackson, MS to Mississippi Chemical Corporation's corporate office in Yazoo City, MS	0 5	$ 130	$ 65
Cummins, Alex	08/14/03	Travel from Yazoo City MS to home in Jackson, MS	0 5	$ 130	$ 65
Breckenridge Irvin	08/25/03	Travel to Mississippi Chemical Corporation Headquarters in Yazoo City, MS	0 5	$ 130	$ 65
Breckenridge Irvin	08/25/03	Travel from Mississippi Chemical Corporation Headquarters in Yazoo City MS	0 5	$ 130	$ 65

EXHIBIT E7

MISSISSIPPI CHEMICAL CORPORATION, et al
Travel Time
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name	Date	Description	Hours	Rate	Fees
Holt, Jason	08/25/03	Travel to Mississippi Chemical Corporation	0 5	$ 235	$ 118
Holt, Jason	08/25/03	Travel from Mississippi Chemical Corporation	0 5	$ 235	$ 118
Breckenridge, Irvin	08/26/03	Travel to Mississippi Chemical Corporation Headquarters in Yazoo City, MS	0 5	$ 130	$ 65
Breckenridge Irvin	08/26/03	Travel from Mississippi Chemical Corporation Headquarters in Yazoo City, MS	0 5	$ 130	$ 65
Holt, Jason	08/26/03	Travel to Mississippi Chemical Corporation	0 5	$ 235	$ 118
Holt, Jason	08/26/03	Travel from Mississippi Chemical Corporation	0 5	$ 235	$ 118
Johnson, John A	08/26/03	Travel to Yazoo City, MS from Jackson, MS	0 5	$ 235	$ 118
Johnson, John A	08/26/03	Travel to Jackson, MS from Yazoo City MS	0 5	$ 235	$ 118
Breckenridge Irvin	08/27/03	Travel to Mississippi Chemical Corporation Headquarters in Yazoo City, MS	0 5	$ 130	$ 65
Breckenridge, Irvin	08/27/03	Travel from Mississippi Chemical Corporation Headquarters in Yazoo City, MS	0 5	$ 130	$ 65
Holt, Jason	08/27/03	Travel to Mississippi Chemical Corporation	0 5	$ 235	$ 118
Holt, Jason	08/27/03	Travel from Mississippi Chemical Corporation	0 5	$ 235	$ 118
Johnson, John A	08/27/03	Travel to Yazoo City MS from Jackson MS	0 5	$ 235	$ 118
Breckenridge Irvin	08/28/03	Travel to Mississippi Chemical Corporation Headquarters in Yazoo City, MS	0 5	$ 130	$ 65
Breckenridge, Irvin	08/28/03	Travel from Mississippi Chemical Corporation Headquarters in Yazoo City, MS	0 5	$ 130	$ 65
Holt, Jason	08/28/03	Travel to Mississippi Chemical Corporation	0 5	$ 235	$ 118
Holt, Jason	08/28/03	Travel from Mississippi Chemical Corporation	0 5	$ 235	$ 118
Johnson, John A	08/28/03	Travel to Jackson MS from Yazoo City MS	0 5	$ 235	$ 118
Cummins Alex	08/29/03	Travel from Jackson, MS to Mississippi Chemical Corporation's corporate office in Yazoo City, MS	0 5	$ 130	$ 65
Cummins Alex	08/29/03	Travel from Yazoo City MS to home in Jackson, MS	0 5	$ 130	$ 65
Holt, Jason	08/29/03	Travel to Mississippi Chemical Corporation	0 5	$ 235	$ 118
Holt, Jason	08/29/03	Travel from Mississippi Chemical Corporation	0 5	$ 235	$ 118
Johnson, John A	08/29/03	Travel to Yazoo City MS from Jackson, MS	0 5	$ 235	$ 118
Johnson, John A	08/29/03	Travel to Jackson, MS from Yazoo City, MS	0 5	$ 235	$ 118
Holt, Jason	09/02/03	Drive to Mississippi Chemical Corporation	0 5	$ 235	$ 118
Holt, Jason	09/02/03	Drive from Mississippi Chemical Corporation	0 5	$ 235	$ 118
Holt, Jason	09/03/03	Drive to Mississippi Chemical Corporation	0 5	$ 235	$ 118
Holt, Jason	09/03/03	Drive from Mississippi Chemical Corporation	0 5	$ 235	$ 118
Johnson, John	09/03/03	Drive to Mississippi Chemical Corporation	0 5	$ 235	$ 118
Johnson John	09/03/03	Drive from Mississippi Chemical Corporation	0 5	$ 235	$ 118
Holt, Jason	09/04/03	Drive to Mississippi Chemical Corporation	0 5	$ 235	$ 118
Holt, Jason	09/04/03	Drive from Mississippi Chemical Corporation	0 5	$ 235	$ 118
Johnson John	09/04/03	Drive to Mississippi Chemical Corporation	0 5	$ 235	$ 118
Johnson, John	09/04/03	Drive from Mississippi Chemical Corporation	0 5	$ 235	$ 118
Holt, Jason	09/05/03	Drive to Mississippi Chemical Corporation	0 5	$ 235	$ 118
Holt, Jason	09/05/03	Drive from Mississippi Chemical Corporation	0 5	$ 235	$ 118
Holt, Jason	09/09/03	Drive to Mississippi Chemical Corporation	0 5	$ 235	$ 118
Holt, Jason	09/09/03	Drive from Mississippi Chemical Corporation	0 5	$ 235	$ 118
Holt, Jason	09/10/03	Drive to Mississippi Chemical Corporation	0 5	$ 235	$ 118
Holt, Jason	09/10/03	Drive from Mississippi Chemical Corporation	0 5	$ 235	$ 118
Johnson, John	09/10/03	Drive to Mississippi Chemical Corporation	0 5	$ 235	$ 118

EXHIBIT E7

MISSISSIPPI CHEMICAL CORPORATION, et al
Travel Time
MAY 15, 2003 THROUGH SEPTEMBER 30, 2003

Name	Date	Description	Hours	Rate	Fees
Johnson, John	09/10/03	Drive from Mississippi Chemical Corporation	0 5	$ 235	$ 118
Holt, Jason	09/11/03	Drive to Mississippi Chemical Corporation	0 5	$ 235	$ 118
Holt, Jason	09/11/03	Drive from Mississippi Chemical Corporation	0 5	$ 235	$ 118
Holt, Jason	09/12/03	Drive to Mississippi Chemical Corporation	0 5	$ 235	$ 118
Holt, Jason	09/12/03	Drive from Mississippi Chemical Corporation	0 5	$ 235	$ 118
		Total Travel Time	**169 9**		**$ 28,102**