IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION

In re	§	**Chapter 11**
PILGRIM'S PRIDE CORPORATION, *et al.*,	§	**Case No. 08-45664 (DML)**
Debtors.	§	**JOINTLY ADMINISTERED**

FINAL ORDER PURSUANT TO SECTIONS 327(a) AND 328(a) OF THE BANKRUPTCY CODE AND RULES 2014 AND 2016 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE AUTHORIZING THE EMPLOYMENT AND RETENTION OF ERNST & YOUNG LLP AS AUDITORS AND TAX ADVISORS TO THE DEBTORS *NUNC PRO TUNC* TO THE COMMENCEMENT DATE

[Relates to Docket No. __]

Upon the emergency application dated December 5, 2008 (the "Application") of Pilgrim's Pride Corporation and its affiliated debtors in the above-referenced chapter 11 cases, as

debtors and debtors in possession (collectively, the "Debtors"),[1] for an interim order and final order pursuant to sections 327(a) and 328(a) of title 11 of the United States Code (the "Bankruptcy Code") and Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") for authorization to employ and retain Ernst & Young LLP ("E&Y") as auditors and tax advisors nunc pro tunc to the Commencement Date, on the terms set forth in that certain audit engagement letter between the Debtors and E&Y, dated as of December 1, 2008 (the "Audit Engagement Letter") and in those certain tax advisory engagement letters between the Debtors and E&Y, dated as of December 2, 2008 and December 5, 2008 (the "Tax Advisory Engagement Letters," collectively with the Audit Engagement Letter, the "E&Y Engagement Letters"), copies of which are annexed to the affidavit of Craig Stone, a partner of E&Y, dated December 5, 2008 (the "Stone Affidavit") attached to the Application as Exhibit A; and upon the Stone Affidavit; and upon the entry of the Interim Order granting the Application solely with respect to the Audit Completion Work; and the Court being satisfied, based on the representations made in the Application and the Stone Affidavit, that E&Y represents or holds no interest adverse to the Debtors or to their estates as to the matters upon which it is to be engaged and is disinterested as required by section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, and that the employment of E&Y is necessary and in the best interests of the Debtors and their estates; and the Court having jurisdiction to consider and determine the Application as a core proceeding in accordance with 28 U.S.C. §§ 157(b) and 1334; and venue being proper before this Court pursuant to 28 U.S.C. § § 1408 and 1409; and due and proper notice of the Application having been provided

[1] The Debtors in these cases are PPC; PFS Distribution Company; PPC Transportation Company; To-Ricos, Ltd.; To-Ricos Distribution, Ltd.; Pilgrim's Pride Corporation of West Virginia, Inc.; and PPC Marketing, Ltd.

to the Notice Parties,[2] and it appearing that no other or further notice need be provided; and a hearing having been held to consider the relief requested in the Application (the "Hearing"); and the appearances of all interested parties having been noted in the record of the Hearing; and upon the record of the Hearing, and all of the proceedings had before the Court; and the Court having determined that the relief sought in the Application is in the best interests of the Debtors, their creditors, and all parties in interest; and the Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief sought in the Application is granted and the Debtors are authorized to retain and compensate E&Y on and subject to the terms of the E&Y Engagement Letters, which are hereby approved, *nunc pro tunc*, to the Commencement Date; and it is further

ORDERED that E&Y shall be compensated in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the United States Trustee Guidelines for the Northern District of Texas (the "United States Trustee Guidelines"), and the Local Rules for the United States Bankruptcy Court for the Northern District of Texas (the "Local Rules"), and such other procedures as may be established by order of this Court; and it is further

ORDERED that this Court hereby retains jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation and/or enforcement of the E&Y Engagement Letters and this Order during the pendency of these bankruptcy proceedings.

[2] Capitalized terms used herein as defined terms and not otherwise defined shall have those meanings ascribed to them in the Application.

END OF ORDER