

EXHIBIT "A"



SALES AND USE TAX CONSULTING AGREEMENT

Date: April 22, 2003

1. It is agreed that IntegriTax (Consultant) is authorized by Gold Kist, Inc. (Client) to perform a review of Client's sales, use, or miscellaneous tax records relating to the location(s) identified in paragraph two (2) below. Sales and use or miscellaneous tax, including penalty and/or interest, shall be collectively referred to as "tax."
2. Identification of account(s) or location(s) subject to this agreement:

- Carrollton, Georgia
- Athens, Georgia
- Douglas, Georgia
- Live Oak, Florida
- Sumter, South Carolina
- Siler City, North Carolina
- Sanford, North Carolina
- Boaz, Alabama
- Guntersville, Alabama
- Cullman, Alabama (a.k.a. Trussville)
- Russellville, Alabama

Redacted for
Privileged and Confidential Information

(The reviews for the above divisions/locations will include all related hatcheries and feed mills.)

3. If Consultant's review indicates a tax overpayment, Consultant will file the necessary refund claims or appeals with the appropriate taxing authorities or vendors.
4. For any tax issue(s) that requires a conference, hearing, or letter ruling that is ultimately favorable to Client and Client elects to continue to pay the tax on the issue(s) until a decision is rendered, Consultant has the right to recover all issue-related refunds available up to the date of the decision and be paid fees based on savings as stated in paragraph six (6). If Client elects *not* to continue to pay the tax on such issue(s) until a favorable decision is rendered, Consultant will be paid fees as stated in paragraph (6) for the unpaid taxes (tax savings) on the issue up through the date of the decision.
5. Consultant will bear the cost of all expenses incurred during the review. Client has no monetary obligation other than as stated in paragraph six (6).
6. If Consultant is successful in achieving tax refunds, Client agrees to pay Consultant 33¹/₃% of all tax refunds, credits, audit assessment reductions, and/or savings immediately realized on transactions in progress. If refunds are available and Client elects not to pursue such refunds, Consultant's fee will be 15% of all tax refunds identified but not filed.
7. Consultant will provide a training seminar and training manual for Client's accounting and purchasing staff highlighting various aspects of sales and use tax laws as they apply to Client.

303 Hickory Ridge
Trail

Suite 160

V. Stock, GA 30188

ph: 770.924.3434

fax: 770.924.3225





Recovery • Strategy • Education

SALES AND USE CONSULTING AGREEMENT
April 22, 2003
Page Two

- 8. Client agrees to allow Consultant to perform an annual review for two years from the date the initial review begins. If Consultant's follow-up review indicates a tax overpayment, Consultant will file the necessary refund claims or appeals with the appropriate taxing authorities or vendors. Client agrees to pay consultant as stated in paragraph six (6).
- 9. Client agrees to provide Consultant with sufficient information to compute above fees, subject to verification. Fees are available for billing immediately after a refund or credit is received or realized. Fees are due thirty (30) days from IntegriTax's invoice date. Client agrees to pay interest at the rate of one and one-half percent (1½%) per month (18% per annum), as a monthly service charge on the remaining balance of any fees owed to Consultant.
- 10. All information furnished by Client to Consultant shall be held confidential and shall not be disclosed to any third party except as may be required in performance of this agreement.

ACCEPTED:

IntegriTax

BY: *Vernon H. Jackson*
 TITLE: *Tax Director*
 DATE: *5/6/03*

ACCEPTED:

Gold Kist, Inc.

BY: *W. J. Long*
 TITLE: *Controller*
 DATE: *5/6/03*

303 Hickory Ridge
 Trail

 Suite 160
 Stock, GA 30188
 ph: 770.924.3434
 fax: 770.924.3225

EXHIBIT "B"

Nilesh Parekh

From: Nilesh Parekh
Sent: Tuesday, August 04, 2009 10:39 AM
To: 'Trudy Giddens'
Subject: FW: Direct Petition For Gold Kist Guntersville, AL

Giddens,

Here is the information from State of Alabama, the checks were cashed on March 23 and 24th.

I hope this would enable you to check your records and pay our bill.

Call me if you have any questions.

Nilesh Parekh

Partner

IntegriTax

139 Village Centre West, Suite 120

Woodstock, GA 30188

(770) 924-3434, [REDACTED]

(770) 924-3225 (Fax)

www.integri-tax.com

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Privileged and Confidential Information

From: Regina Temple
Sent: Tuesday, August 04, 2009 8:23 AM
To: Nilesh Parekh
Subject: FW: Direct Petition For Gold Kist Guntersville, AL

From: Li, Changlan [mailto:Changlan.Li@revenue.alabama.gov]
Sent: Tuesday, August 04, 2009 8:11 AM
To: Regina Temple
Subject: FW: Direct Petition For Gold Kist Guntersville, AL

Both checks were cleared. The check in the amount of \$20,277.68 was paid at the state treasury on 3/24/09; the other check in the amount of \$13,744.98 was paid on 3/23/09. Please contact Eva Rushing at [REDACTED] regarding these two checks (see first e-mail I sent you below); I mailed those to her attention per her request. Please let me know if I can be of further assistance.

Changlan Li
[REDACTED]

EXHIBIT "C"

STATE OF FLORIDA
DEPARTMENT OF FINANCIAL SERVICES
REMITTANCE ADVICE

4-12 349 557

FLAIR ACCOUNT CODE [REDACTED]	CLO 430000	SITE RF	DOCUMENT NUMBER C0000003999	OBJECT 8600	DATE 08/25/09	PAYMENT NO 0221518
PAYMENT AMOUNT \$ 115,953.25						

DOR - SALES & USE TAXPERIOD: 1204 BP0000064426

C/O INTEGRITAX
 GOLD KIST INC
 303 HICKORY RIDGE TRL STE 160
 WOODSTOCK GA 30188-6861

AGENCY DOCUMENT NO
[REDACTED]

PLEASE DIRECT QUESTIONS TO: (850) 488-8937, DEPARTMENT OF REVENUE - REFUNDS

VENDORS NOW CAN VIEW PAYMENT INFORMATION AT HTTP://FLAIR.DBF.STATE.FL.US

INVOICE NUMBER	AMOUNT
020004354	\$ 115,953.25

Redacted for
Privileged and Confidential Information

DETACH CAREFULLY AND RETAIN FOR YOUR RECORDS BEFORE CASHING OR DEPOSITING THE WARRANT

THE FRONT OF THIS DOCUMENT HAS A COLORED BACKGROUND. CAPITOL BUILDING MUST APPEAR BELOW TO BE AUTHENTIC



FLAIR ACCOUNT CODE [REDACTED] SWDN C0000003999 ADN VRW4534 OBJECT 8600 DATE 08/25/09 WARRANT NO 03-1012
 GLO 430000 SITE RF CONTACT (850) 488-8937 FOR PAYMENT QUESTIONS 04-0221518-0 632

STATE OF FLORIDA
DEPARTMENT OF FINANCIAL SERVICES

VOID AFTER 12 MONTHS
4-12 349 557

PAY
ONE-HUNDRED-FIFTEEN-THOUSAND-NINE-HUNDRED-FIFTY-THREE & 25/100 DOLLARS

AMOUNT
\$***115,953.25

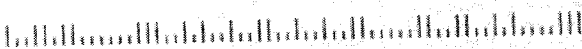
EXPENSE WARRANT

TO THE ORDER OF

C/O INTEGRITAX
 GOLD KIST INC
 303 HICKORY RIDGE TRL STE 160
 WOODSTOCK GA 30188-6861

TO: DIVISION OF TREASURY
TALLAHASSEE

Alex Sink
 ALEX SINK, CHIEF FINANCIAL OFFICER



[REDACTED]

STATE OF FLORIDA DEPARTMENT OF FINANCIAL SERVICES REMITTANCE ADVICE

4-12 345 343

FLAIR ACCOUNT CODE 43-101000902-43200100-00-22002000	OLO 430000	SITE RF	DOCUMENT NUMBER C0000003999	OBJECT 8600	DATE 08/25/09	PAYMENT NO 0221504
DOR - SALES & USE TAXPERIOD: 1206 BP0001999750						PAYMENT AMOUNT \$ 121,542.82

AGENCY DOCUMENT NO [REDACTED]

GOLD KIST INC
PILGRIM'S PRIDE CORPORATION OF
19740 US HIGHWAY 90
LIVE OAK FL 32060-8753

PLEASE DIRECT QUESTIONS TO: (850) 488-8937, DEPARTMENT OF REVENUE - REFUNDS

VENDORS NOW CAN VIEW PAYMENT INFORMATION AT HTTP://FLAIR.DBF.STATE.FL.US

INVOICE NUMBER	AMOUNT
020004354	\$ 121,542.82

Redacted for Privileged and Confidential Information

DETACH CAREFULLY AND RETAIN FOR YOUR RECORDS BEFORE CASHING OR DEPOSITING THE WARRANT

THE FACE OF THIS DOCUMENT HAS A COLOURED BACKGROUND. CAPITOL BUILDING MUST APPEAR BELOW TO BE AUTHENTIC.

FLAIR ACCOUNT CODE: [REDACTED] SWDN: C0000003999 ADN: VRN4534 OBJECT: 8600 DATE: 08/25/09 WARRANT NO: 04-0221504-0 632

VOID AFTER 12 MONTHS

STATE OF FLORIDA DEPARTMENT OF FINANCIAL SERVICES

AMOUNT: \$***121,542.82

EXPENSE WARRANT

TO: DIVISION OF TREASURY TALLAHASSEE

ALEX SINK, CHIEF FINANCIAL OFFICER

GOLD KIST INC
PILGRIM'S PRIDE CORPORATION OF
19740 US HIGHWAY 90
LIVE OAK FL 32060-8753

[REDACTED]