

PROPOSED ORDER

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

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

**ORDER GRANTING DEBTORS' THIRTY-THIRD OMNIBUS
OBJECTION TO DEPARTMENT OF TREASURY INTERNAL
REVENUE SERVICE CLAIMS (AMENDED OR SUPERSEDED,
UNTIMELY, DUPLICATE AND NO LIABILITY) AND MOTION
REQUESTING DETERMINATION OF TAX LIABILITY PURSUANT
TO SECTIONS 105 AND 505 OF THE BANKRUPTCY CODE**

(Relates to Docket No. ____)

Pursuant to the Order Approving Procedures for Objection to Proofs of Claim and for Notifying Claimants of Such Objections [Docket No. 2723] (the "Claims Objection Procedure Order"), and upon the Thirty-Third Omnibus Objection to Claims to Department of Treasury Internal Revenue Service Claims (Amended or Superseded, Untimely, Duplicate and No Liability) and Motion Requesting Determination of Tax Liability Pursuant to Sections 105 and 505 of the Bankruptcy Code (the "Thirty-Third Omnibus Objection") 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, objection to the Department of the Treasury – Internal Revenue Service’s (“IRS”) proofs of claim numbers 1277, 2696, 3188, 2695, 3317, 5999, 6066, 6169, and 6170 (collectively, the “IRS Proofs of Claim”) as more fully set forth in the Thirty-Third Omnibus Objection; and the Court having jurisdiction to consider the IRS Proofs of Claim and grant the requested relief in accordance with 28 U.S.C. §§ 157 and 1334; and consideration of the IRS Proofs of Claims being a core proceeding pursuant to 28 U.S.C. §157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and the Debtors having provided notice of the Thirty-Third Omnibus Objection to the Notice Parties; and the Court having held a hearing to consider the requested relief “the “Hearing”) with the appearances of all interested parties noted the in record of the Hearing, and the Court having found sufficient legal and factual grounds for disallowing the IRS Proofs of Claim listed on **Exhibit A**; and the Court having determined that the legal and factual bases set forth in the Thirty-Third Omnibus Objection establish just and sufficient cause to grant the requested relief herein; and therefore, it is:

ORDERED that pursuant to §502(b) of the Bankruptcy Code, each IRS Proofs of Claims listed on **Exhibits A, B, C, and D** hereto is hereby disallowed and expunged in its entirety; and it is further

ORDERED that the Debtors shall serve a copy of this Order on each Notice Party; and it is further

ORDERED that this Court hereby retains jurisdiction to hear and determine all matters arising from or related to the implantation, interpretation and/or enforcement of this Order.

END OF ORDER # #

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.