

PROPOSED ORDER

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

In re:

Pilgrim's Pride Corporation, *et al.*

Debtors.

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Case No. 08-45664 (DML)

Chapter 11

Jointly Administered

**ORDER GRANTING DEBTORS' THIRTY-SIXTH OMNIBUS OBJECTION TO
CLAIMS (NO LIABILITY)
(Relates to Docket No. __)**

Pursuant to the Order Approving Procedures for Objecting to Proofs of Claim and for Notifying Claimants of Such Objections [Docket No. 2723] (the "Claims Objections Procedures Order"), and upon the Thirty-Fifth Omnibus Objection to Claims (No Liability) (the "Thirty-Sixth 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 objecting to the Taxing Authorities Claims² as more fully set forth in the Thirty-Sixth Omnibus Objection; and the Court having jurisdiction to consider the Taxing Authorities Claims and grant the requested relief in accordance with 28 U.S.C. §§ 157 and 1334; and consideration of the Taxing Authorities 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-Sixth 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 in the record of the Hearing; and the Court having found sufficient legal and factual grounds for disallowing the Taxing Authorities Claims listed on Exhibit A; and the Court having determined that the legal and factual bases set forth in the Thirty-Sixth Omnibus Objection establish just and sufficient cause to grant the requested relief herein; and therefore, it is:

ORDERED that pursuant to section 502(b) of the Bankruptcy Code, each Taxing Authorities Claim listed on Exhibits A hereto is hereby disallowed and expunged in its entirety; and it is further

ORDERED that, notwithstanding the foregoing, nothing herein shall bar payment of postpetition amounts owed in the ordinary course of business to the Taxing Authorities pursuant to a plan of reorganization.

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

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.

² Capitalized terms used herein and not otherwise defined shall have the meanings ascribed to them in the Thirty-Sixth Omnibus Objection.

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 this Order.

END OF ORDER

EXHIBIT A

No Liability

Count	Date Filed	Claim No.	Name of Claimant	Claim Amount (\$)	Remaining Claim Amount	Reason for Disallowance
1	10/14/09	6243	ARLINGTON INDEPENDENT SCHOOL DISTRICT	\$114,681.62	\$0.00	The Taxing Authority Claim ¹ is for postpetition taxes. To the extent the Taxing Authority has a valid claim, it will be paid under the terms of the Debtors' plan of reorganization.
2	10/14/09	6254	FORT WORTH INDEPENDENT SCHOOL DISTRICT	\$125,296.91	\$0.00	The Taxing Authority Claim is for postpetition taxes. To the extent the Taxing Authority has a valid claim, it will be paid under the terms of the Debtors' plan of reorganization.

¹ Capitalized terms used herein and not otherwise defined shall have the meanings ascribed to them in the Thirty-Sixth Omnibus Objection.