

EXHIBIT A¹

Satisfied Claims, to Be Disallowed in Their Entirety

Count	Date Filed	Claim No./Schedule ²	Name of Claimant	Claim/Schedule Amount (\$)	Remaining Claim Amount	Reason for Disallowance
1.		E	ADAMS COUNTY COLLECTOR	\$74,926.70	\$0.00	PPC previously sold the property the basis of which this tax has been assessed. Thus, according to the Debtors books and records, the Debtors are not liable for this Taxing Authority Claim.
2.		E	ADAMS COUNTY PA	\$1,180.29	\$0.00	PPC previously sold the property the basis of which this tax has been assessed. Thus, according to the Debtors books and records, the Debtors are not liable for this Taxing Authority Claim.
3.	6/1/09	4565	CITY OF BIRMINGHAM REVENUE DIVISION	\$986.80	\$0.00	The Taxing Authorities' estimations are incorrect. According to the Debtors' books and records, the Debtors have paid the Taxing Authorities in full for the applicable periods.
4.	12/17/08	907	CITY OF EL PASO	\$47,672.67	\$0.00	The Taxing Authorities' estimations are incorrect. According to the Debtors' books and records, the Debtors have paid the Taxing Authorities in full for the applicable periods.
5.	5/22/09	3308	COMMONWEALTH OF VIRGINIA DEPARTMENT OF TAXATION	\$565,767.67	\$0.00	The Taxing Authorities' estimations are incorrect. According to the Debtors' books and records, the Debtors have paid the Taxing Authorities in full for the applicable periods.
6.	5/22/09	3308	COMMONWEALTH OF VIRGINIA DEPARTMENT OF TAXATION	\$118,027.17	\$0.00	The Taxing Authorities' estimations are incorrect. According to the Debtors' books and records, the Debtors have paid the Taxing Authorities in full for the applicable periods.

¹ See Exhibits B and C for additional grounds to objecting to the claims set forth in this Exhibit A.

² All references to Schedule E refer to Pilgrim's Pride Corporation's Schedule E.

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7.	5/26/09	3818	DEPARTMENT OF REVENUE STATE OF MISSOURI	\$4,775.08	\$0.00	The Taxing Authorities' estimations are incorrect. According to the Debtors' books and records, the Debtors have paid the Taxing Authorities in full for the applicable periods.
8.	1/27/09	553	DEPARTMENT OF TREASURY INTERNAL REVENUE	\$700.00	\$0.00	The Taxing Authorities' estimations are incorrect. According to the Debtors' books and records, the Debtors have paid the Taxing Authorities in full for the applicable periods.
9.	4/13/09	1674	DEPARTMENT OF TREASURY INTERNAL REVENUE	\$23,005.47	\$0.00	The Taxing Authorities' estimations are incorrect. According to the Debtors' books and records, the Debtors have paid the Taxing Authorities in full for the applicable periods.
10.	2/17/09	1169	GEORGIA DEPARTMENT OF REVENUE	\$21,756.00	\$0.00	The Taxing Authorities' estimations are incorrect. According to the Debtors' books and records, the Debtors have paid the Taxing Authorities in full for the applicable periods.
11.	5/4/09	2621	GORDON COUNTY TAX COMMISSIONERS	\$7,499.09	\$0.00	The Taxing Authority's claim amount is incorrect. According to the Debtors' books and records, the Debtors have paid \$3,817.00, which is the extent of its liability.
12.	1/16/09	210	HAMILTON COUNTY TRUSTEE	\$61,432.00	\$0.00	The Taxing Authority's claim amount is incorrect. According to the Debtors' books and records, the Debtors are not liable for this Taxing Authority Claim.
13.	5/11/09	2693	KENTUCKY STATE TREASURER KENTUCKY	\$17,987.59	\$0.00	The Taxing Authority's claim amount is incorrect. According to the Debtors' books and records, the Debtors are not liable for this Taxing Authority Claim.
14.	5/26/09	3965	LIMESTONE COUNTY ALABAMA REVENUE COMMISSIONER	\$73,180.71	\$0.00	The Taxing Authority's claim amount is incorrect. According to the Debtors' books and records, the Debtors have paid \$72,451.00, which is the extent of its liability.
15.	3/3/09	1629	LINCOLN PARISH TAX COLLECTOR	\$5,346.81	\$0.00	The Taxing Authority's claim amount is incorrect. According to the Debtors' books and records, the Debtors have paid \$5,342.00, which is the extent of its liability.

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16.	4/27/09	3009	MCCURTAIN COUNTY TREASURER	\$6,222.04	\$0.00	The Taxing Authority's claim amount is incorrect. According to the Debtors' books and records, the Debtors have paid \$6,030.00, which is the extent of its liability.
17.	5/26/09	3772	RANDOLPH COUNTY TAX DEPARTMENT	\$14,899.35	\$0.00	The Taxing Authority's claim amount is incorrect. According to the Debtors' books and records, the Debtors have paid \$13,653.00, which is the extent of its liability.
18.	6/18/09	5936	STATE OF ARKANSAS	unknown	\$0.00	The Taxing Authority's claim amount is incorrect. According to the Debtors' books and records, the Debtors are not liable for this Taxing Authority Claim.
19.	6/18/09	5892	STATE OF ARKANSAS	unknown	\$0.00	The Taxing Authority's claim amount is incorrect. According to the Debtors' books and records, the Debtors are not liable for this Taxing Authority Claim.
20.	9/28/09	6282	STATE OF NEW JERSEY	\$4,500.00	\$0.00	The Taxing Authorities' estimations are incorrect. According to the Debtors' books and records, the Debtors have paid the Taxing Authorities in full for the applicable periods.
21.		E	STATE OF SOUTH CAROLINA	\$44,046.88	\$0.00	This scheduled amount is incorrect. Upon further review, according to the Debtors' books and records, the Debtors have paid the Taxing Authorities in full for the applicable periods.
22.	3/30/09	1687	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	\$1,261,557.90	\$0.00	The Taxing Authorities' estimations are incorrect. According to the Debtors' books and records, the Debtors have paid the Taxing Authorities in full for the applicable periods.

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23.	12/15/08	877	TITUS COUNTY APPRAISAL DISTR	\$1,592,590.75	\$0.00	The Taxing Authority's claim amount is incorrect. According to the Debtors' books and records, the Debtors have paid \$1,362,622.00, which is the extent of its liability.
24.	12/23/08	764	TOMMY PRAYTOR REVENUE COMMISSIONER	\$9,562.86	\$0.00	The Taxing Authority's claim amount is incorrect. According to the Debtors' books and records, the Debtors have paid \$8,055.00, which is the extent of its liability.
25.	5/1/09	2583	TOWN OF MARSHVILLE	\$33,811.84	\$0.00	The Taxing Authority's claim amount is incorrect. According to the Debtors' books and records, the Debtors have paid \$32,431.00, which is the extent of its liability.
26.	4/27/09	2947	UNION PARISH SHERIFF & TAX COLLECTOR	\$346,502.81	\$0.00	The Taxing Authority's claim amount is incorrect. According to the Debtors' books and records, the Debtors have paid \$336,361.00, which is the extent of its liability.

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