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ATTORNEY FOR ARLINGTON INDEPENDENT SCHOOL DISTRICT

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

IN RE:	§	
	§	CASE NO. 08-45664(DML)
Pilgrim's Pride Corporation, et al.	§	
	§	
	§	
Debtor(s)	§	Jointly Administered

ARLINGTON INDEPENDENT SCHOOL DISTRICT'S AMENDED RESPONSE TO DEBTOR'S THIRTY-SIXTH OBJECTION TO CLAIMS

TO THE HONORABLE U.S. BANKRUPTCY JUDGE:

NOW COMES, Arlingtron Independent School District, hereinafter "AISD", and files this Response to the Debtor's Thirty-Sixth Objection to Claims, and respectfully shows this Court as follows:

1. AISD is a subdivision of the State of Texas and, as such, is authorized to levy and assess ad valorem taxes on the value of real and business personal property located within its taxing jurisdiction as of January 1 of each year.

2. The AISD's claim is secured by prior perfected continuing enforceable tax liens upon the property of the Debtor, as provided by Sections 32.01 and 32.05(b) of the Texas Property Tax Code, and upon any proceeds from a sale of such property.

3. The Debtor objects to Claim No. 6243 filed by AISD in the secured amount of $114,681.62 because, AISD's claim is for post-petition taxes.

4. Upon information and belief, the Debtor was the legal owner on January 1, 2009 of that certain property located within the boundaries of AISD's jurisdiction and clearly described in the tax statements attached as an exhibit to its claim which is incorporated, herein, by reference.

5. Tax liens on business personal property attach *in solido* on January 1 of each year to all personal property and any subsequently acquired property of the debtor. See *In The Matter of Universal Seismic Associates*, 288 F.3d 205 (5th Cir. 2002). As such, the total amount of AISD's claim is secured to the extent any property, including cash proceeds, remains in the estate.

WHEREFORE, PREMISES CONSIDERED, the AISD requests this Court to take notice of this Response, deny the Debtor's objection, allow its secured claim and for further relief as is just and proper.

Respectfully Submitted,

PERDUE, BRANDON, FIELDER, COLLINS & MOTT, L.L.P.
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CERTIFICATE OF SERVICE

I do hereby certify that a true and correct copy of the above document was sent via regular U.S. first class mail to the following parties on this the 11th day of December, 2009:

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___/s/ Eboney Cobb_____
EBONEY COBB