David W. Parham (15459500)
BAKER & McKENZIE LLP
2001 Ross Avenue
2300 Trammell Crow Center
Dallas, Texas 75201
Telephone No.: (214) 978-3034
Facsimile No.: (214) 978-3099

-and-

Martin A. Sosland (18855645)
Stephan A. Youngman (22226600)
WEIL, GOTSHAL & MANGES LLP
200 Crescent Court, Suite 300
Dallas, Texas 75201
Telephone No.: (214) 746-7700
Facsimile No.: (214) 746-7777

Attorneys for the Reorganized Debtors

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

In re:	§	
	§	
Pilgrim's Pride Corporation, *et al.*	§	Case No. 08-45664 (DML)
	§	
Debtors.	§	**Chapter 11**
	§	
	§	**Jointly Administered**
	§	

DEBTORS' SIXTY-SIXTH OMNIBUS OBJECTION TO CLAIMS (CLAIMS FILED IN THE WRONG CASE, BOOKS AND RECORDS, AND SATISFIED CLAIMS)

TO THE HONORABLE D. MICHAEL LYNN,
UNITED STATES BANKRUPTCY JUDGE:

Pilgrim's Pride Corporation ("PPC") and its affiliated reorganized debtors in the above-referenced chapter 11 cases (collectively, the "Debtors"),[1] file this Sixty-Sixth Omnibus Objection to Claims (No Liability, Books and Records, and Unsupported Claims) (this "Objection") and respectfully represent:

Background

1. On December 1, 2008 (the "Commencement Date"), the Debtors each commenced with this Court a voluntary case under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code").

2. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

3. PPC, together with its subsidiaries (collectively, "Pilgrim's Pride"), has one of the best brand names in the chicken industry. It is one of the largest producers of chicken in the United States and the Fifth-largest producer in Mexico. Pilgrim's Pride has operations throughout the continental United States, Puerto Rico, and Mexico. Formed in 1946 as a retail feed store partnership between Lonnie A. "Bo" Pilgrim and his brother, Aubrey E. Pilgrim, PPC has been a publicly traded company since 1986.

The Schedules, Bar Date and Claims Objections Procedures Order

4. On January 26, 2009, the Debtors each filed with this Court schedules of assets and liabilities [Docket Nos. 628 – 642] in which the Debtors scheduled approximately 6,000 claims against the Debtors in the aggregate. The Debtors amended their schedules of assets and

[1] The Reorganized 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.

liabilities on March 17, 2009 [Docket No. 1204], June 3, 2009 [Docket Nos. 2068, 2074, 2075, 2076], and September 8, 2009 [Docket No. 3261] (collectively, as amended, the "Schedules of Assets and Liabilities").

5. On April 1, 2009, this Court entered an Order establishing June 1, 2009 (the "Bar Date") as the deadline for submitting claims against the Debtors [Docket No. 1352] (the "Bar Date Order").

6. Pursuant to the Bar Date Order, the Debtors caused notices of the Bar Date and "proof of claim" forms to be mailed to, among others, all parties known to the Debtors as having potential claims against the Debtors' estates as of the Commencement Date. Notice of the Bar Date also was published once in *The Wall Street Journal*, the *USA Today*, *The Mount Pleasant Daily Tribune*, a Texas publication, and the *El Nuevo Día*, a Puerto Rican newspaper.

7. On July 21, 2009, the Court entered an Order establishing procedures for filing omnibus objections in which the Debtors may object to multiple claims within a single objection where the Debtors have at least one common ground for objecting to each such claim [Docket No. 2723] (the "Claims Objections Procedures Order").

8. Pursuant to section 1129 of the Bankruptcy Code, on December 10, 2009, the Bankruptcy Court entered an order (the "Confirmation Order") confirming Debtors' Amended Joint Plan of Reorganization under chapter 11 of the Bankruptcy Code (as modified) (the "Plan").

9. The Plan became effective on December 28, 2009 (the "Effective Date"). Pursuant to the Plan, the Debtors may object to claims on or before the later of (i) one hundred and fifty (150) days after the Effective Date and (ii) such later date as may be fixed by the Bankruptcy Court. Confirmation Order at ¶ 12(c); Plan at ¶ 7.1(b).

Jurisdiction and Venue

10. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Objections to Wrongly Filed Claims

11. Over 6,000 proofs of claim have been filed by claimants in these chapter 11 cases (the "Proofs of Claim"). The Debtors have begun the process of reviewing and reconciling the filed proofs of claim. As part of their ongoing review, the Debtors have reviewed each of the Proofs of Claim listed on **Exhibit A** hereto. The Debtors have concluded that each of these claims erroneously identifies one of the Debtors as the obligor when such Proof of Claim should properly be asserted instead, if at all, against another one of the Debtors (collectively, the "Wrongly-Filed Claims"). The Debtors have thus concluded that each Wrongly-Filed Claim should be deemed amended so that it is deemed to have been filed against a different Debtor than the Debtor Named on the Proof of Claim.

12. In addition to being filed against the wrong Debtor, the Debtors have at least one additional ground to object to some of the Wrongly-Filed Claims. The Debtors object to the Wrongly-Filed Claims on **Exhibit B** on the additional ground that they do not comport with the Debtors' books and records to the extent listed in **Exhibit B**. Additionally, the Debtors object to the Wrongly-Filed Claims on **Exhibit C** since they have been totally or partially satisfied.

I. Amending the Wrongly Filed Claims

13. Each of the seven Debtors in these chapter 11 cases is a separate legal entity. Although the Debtors' chapter 11 cases were consolidated for procedural purposes, each of the Debtors has its own case. The seven Debtors in these chapter 11 cases are:

- Pilgrim's Pride Corporation, Case No. 08-45664
- PFS Distribution Company, Case No. 08-45661
- PPC Transportation Company, Case No. 08-45665
- To-Ricos, Ltd., Case No. 08-45669
- To-Ricos Distribution, Ltd., Case No. 08-45670
- Pilgrim's Pride Corporation of West Virginia, Inc., Case No. 08-45673
- PPC Marketing, Ltd., Case No. 08-45676

14. Pursuant to section 105(a) of the Bankruptcy Code, the Court may issue "any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title." Because the Wrongly-Filed Claims were filed in the chapter 11 case of the wrong Debtor, it is necessary and appropriate for the Court to order that such claims be deemed amended to instead state a claim against the Correct Debtor (as defined below).

15. Each Wrongly-Filed Claim was filed in the wrong chapter 11 case in that the claimant has no valid legal justification for asserting a claim against the Debtor in the case in which the claim was filed (the Debtor in such case, the "Named Debtor"). The Debtors recognize that each Wrongly-Filed Claim should have been properly asserted, if at all, against other Debtors (collectively, the "Correct Debtor"). Pursuant to the Claims Objections Procedures Order, Wrongly-Filed Claims are subject to being amended by the Court so that instead of stating a claim against the Named Debtor, they will be deemed amended to state a claim against the Correct Debtor; provided, however that each Wrongly-Filed Claim, once

amended, remains subject to all rights, defenses, counterclaims, actions, and objections to which the Wrongly-Filed Claim would have been subject had it been asserted initially against the Correct Debtor.

16. Accordingly, the Debtors request the Court order that each Wrongly-Filed Claim is deemed amended so that it is (i) deemed to state a claim against the Correct Debtor, as set forth on **Exhibit A**, and (ii) deemed expunged from the chapter 11 case of the Named Debtor.

II. Books and Records and Satisfied Claims

17. In addition to being filed against the wrong Debtor, the Debtors also object to the Wrongly-Filed Claims listed on **Exhibits B and C** because they contradict the Debtors' books and records and/or were partially or totally satisfied. The column on **Exhibits B and C** entitled "Claim Amount" represents the amount asserted in the Proof of Claim. However, for the reasons asserted in **Exhibits B and C**, the claims should be reduced to the "Modified Claim Amount." Accordingly, the Debtors request that the Court disallow and expunge each Wrongly-Filed Claim on **Exhibits B and C** except for the Modified Claim Amount.

Reservation of Rights

18. The Debtors reserve the right to object to each Proof of Claim set forth on **Exhibit A, B, and C** hereto on any additional ground.

Notice

19. The Debtors submit that they have served this Objection on the following: (i) the United States Trustee; (ii) counsel to the statutory committees appointed in these chapter 11 cases; (iii) each creditor that holds a Wrongly-Filed Claim; and (iv) parties listed on the Master Service List filed with this Court (collectively, the "Notice Parties"). The Debtors submit that no other or further notice need be provided.

WHEREFORE, the Debtors respectfully request that the Court amend, disallow, and expunge the Wrongly-Filed Claims as set forth on **Exhibits A, B, and C** and grant such other relief as it deems just and proper.

Dated: February 11, 2010
Fort Worth, Texas

/s/David W. Parham
David W. Parham (15459500)
BAKER & McKENZIE LLP
2001 Ross Avenue
2300 Trammell Crow Center
Dallas, Texas 75201
Telephone No.: (214) 978-3034
Facsimile No.: (214) 978-3099
David.w.Parham@bakernet.com

-and-

Martin A. Sosland (18855645)
Stephen A. Youngman (22226600)
WEIL, GOTSHAL & MANGES LLP
200 Crescent Court, Suite 300
Dallas, Texas 75201
Telephone No.: (214) 746-7700
Facsimile No.: (214) 746-7777

Attorneys for Reorganized Debtors

EXHIBIT A[1]

Claims Filed in the Wrong Case

Name of Claimant	Proof of Claim Number	Claim Amount ($)	Filed Against	Revised Claim Amount ($)	Correct Debtor
Liquidity Solutions Inc as Assignee Bright Truck Leasing LP	2436	**43,876.23**	PFS Distribution Company	43,876.23	PPC Transportation Company
				43,876.23	Total
Liquidity Solutions Inc As Assignee of Clarke Industrial Supply Inc	4717	**25,511.49**	Pilgrim's Pride Corporation	25,107.70	Pilgrim's Pride Corporation
				403.79	PPC Transportation Company
				25,511.49	Total
Liquidity Solutions Inc as Assignee of Formax Inc	5039	**152,642.73**	Pilgrim's Pride Corporation	144,387.08	Pilgrim's Pride Corporation
				8,255.65	PPC of West Virginia, Inc.
				152,642.73	Total
Liquidity Solutions Inc as Assignee of Hach Company	278	**18,164.79**	Pilgrim's Pride Corporation	17,815.34	Pilgrim's Pride Corporation
				349.45	PPC of West Virginia, Inc.
				18,164.79	
Liquidity Solutions Inc as Assignee of Holtzman Corporation	63	**123,010.84**	Pilgrim's Pride Corporation	0.00	Pilgrim's Pride Corporation
				41,881.20	PPC Transportation Company
				41.86	PPC of West Virginia, Inc.
				41,923.06	Total

[1] *See* Exhibits B and C for additional grounds of objections for the claims contained in this Exhibit A.

Liquidity Solutions Inc as Assignee for Incubator Supply	1231	**39,185.53**	Pilgrim's Pride Corporation	38,193.52	Pilgrim's Pride Corporation
				992.01	To-Ricos, Ltd.
				39,185.53	Total
Liquidity Solutions Inc as Assignee of Inflatable Packaging Inc	4961	**10,740.00**	Pilgrim's Pride Corporation	4,296.00	Pilgrim's Pride Corporation
				2,148.00	PPC of West Virginia, Inc.
				6,444.00	Total
INOVAR PACKAGING GROUP	4759	**158,012.45**	Pilgrim's Pride Corporation	134,986.94	Pilgrim's Pride Corporation
				16,170.35	PPC of West Virginia, Inc.
				151,157.29	Total
Liquidity Solutions Inc as Assignee of Kerry Specialty Ingredients	4952	**392,406.69**	Pilgrim's Pride Corporation	346,599.29	Pilgrim's Pride Corporation
				45,807.40	PPC of West Virginia, Inc.
				392,406.69	Total
Liquidity Solutions Inc as Assignee of Polar Tech Industries Inc	4954	**6,131.70**	Pilgrim's Pride Corporation	5,984.82	Pilgrim's Pride Corporation
				146.88	PPC of West Virginia, Inc.
				6,131.70	Total
Equity Trust Co as Assignee of Polytec Inc.	1868	**878,313.08**	Pilgrim's Pride Corporation	493,597.48	Pilgrim's Pride Corporation
				128,688.10	PPC of West Virginia, Inc.
				622,285.58	Total
Liquidity Solutions Inc as Assignee of Sigma Industrial Automation	6185	**41,898.00**	Pilgrim's Pride Corporation	30,155.00	Pilgrim's Pride Corporation
				624.00	PPC of West Virginia, Inc.
				30,779.00	Total

Liquidity Solutions Inc As Assignee of Snider Tires	4300	**32,033.08**	Pilgrim's Pride Corporation	28,097.97	PPC Transportation Company
				28,097.97	Total
Summit 66 Oil Co Inc	5204	**74,471.38**	Pilgrim's Pride Corporation	0.00	PPC Transportation Company
				0.00	Total
Liquidity Solutions Inc as Assignee of Swift Fire Protection Inc	809	**5,946.00**	Pilgrim's Pride Corporation	5,699.50	Pilgrim's Pride Corporation
				246.50	PPC Transportation Company
				5,946.00	Total
Trans Tech Auto Inc	126	**1,180.00**	Pilgrim's Pride Corporation	1,180.00	PPC Transportation Company
				1,180.00	Total
Liquidity Solutions Inc as Assignee of Yamato Corporation	3851	**15,795.15**	Pilgrim's Pride Corporation	13,080.35	Pilgrim's Pride Corporation
				2,714.80	PPC of West Virginia, Inc.
				15,795.15	Total
Liquidity Solutions Inc as Assignee of Yard Truck Specialists Inc.	1797	**15,828.17**	Pilgrim's Pride Corporation	854.75	PPC Transportation Company
				854.75	Total
Liquidity Solutions Inc as Assignee for Frontier Technologies LLC	4058	**26,339.89**	Pilgrim's Pride Corporation	26,214.89	Pilgrim's Pride Corporation
				125.00	PPC Transportation Company
				26,339.89	Total
67	Woodland Farm Inc	1627	17,962.24	Pilgrim's Pride Corporation	PFS Distribution Company

EXHIBIT B[1]

Books and Records

Name of Claimant	Proof of Claim Number / Schedule Name	Claim Amount ($)	Schedule Amount ($)	Objection Amount ($)	Modified Claim Amount ($)	Reason for Modification
INOVAR PACKAGING GROUP	4759	**158,012.45**	**209,178.14**	**6,855.16**	**151,157.29**	Books & Records
Equity Trust Co as Assignee of Polytec Inc.	1868	**878,313.08**	**817,235.07**	**256,027.50**	**622,285.58**	Books & Records
Liquidity Solutions Inc as Assignee of Sigma Industrial Automation	6185	**41,898.00**	**19,418.33**	**11,119.00**	**30,779.00**	Books & Records
Liquidity Solutions Inc as Assignee of Yard Truck Specialists Inc.	1797	**15,828.17**	**4,705.40**	**14,973.42**	**854.75**	Books & Records
Liquidity Solutions Inc As Assignee of Snider Tires	4300	**32,033.08**	**32,033.08**	**3,935.11**	**28,097.97**	Books & Records

[1] *See* Exhibits A and C for additional grounds of objections for the claims contained in this Exhibit B.

EXHIBIT C[1]

Satisfied Claims

Name of Claimant	Proof of Claim Number / Schedule Name	Claim Amount ($)	Schedule Amount ($)	Objection Amount ($)	Modified Claim Amount ($)	Reason for Modification
Liquidity Solutions Inc as Assignee of Holtzman Corporation	63	**123,010.84**	**78,877.92**	**81,087.78**	**41,923.06**	Satisfied 503b9 Payment and postpetition invoice
Liquidity Solutions Inc as Assignee of Inflatable Packaging Inc	4961	**10,740.00**	**8,592.00**	**4,296.00**	**6,444.00**	Satisfied 503b9 Payment
Equity Trust Co as Assignee of Polytec Inc.	1868	**878,313.08**	**817,235.07**	**256,027.50**	**622,285.58**	Satisfied 503b9 Payment
Summit 66 Oil Co Inc	5204	**74,471.38**	**84,427.69**	**74,471.38**	**0.00**	Satisfied 503b9 Payment
Liquidity Solutions Inc as Assignee of Yard Truck Specialists Inc.	1797	**15,828.17**	**4,705.40**	**14,973.42**	**854.75**	Satisfied Post Petition Invoices

[1] *See* Exhibits B and C for additional grounds of objections for the claims contained in this Exhibit C.

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

	§	
	§	
In re	§	**Chapter 11**
	§	
PILGRIM'S PRIDE CORPORATION, *et al.*,	§	**Case No. 08-45664 (DML)**
	§	
Debtors.	§	**JOINTLY ADMINISTERED**
	§	
	§	**Hearing Date and Time: March 16, 2010 at 10:30 a.m.**
	§	**Response Deadline: March 15, 2010 at 4:00 p.m.**

NOTICE OF DEBTORS' OBJECTION TO YOUR CLAIM

TO THE CLAIMANTS IDENTIFIED ON *EXHIBITS* ANNEXED TO DEBTORS' *SIXTY-SIXTH OMNIBUS OBJECTION TO CLAIMS (CLAIMS FILED IN THE WRONG CASE, BOOKS AND RECORDS, AND SATISFIED CLAIMS)*:

PLEASE TAKE NOTICE that Pilgrim's Pride Corporation ("PPC") and its reorganized debtor affiliates (collectively, the "Debtors") filed an objection (the "Objection") to the proof(s) of claim you filed against one or more of the Debtors (the "Claim"). The Objection is appended to this Notice and is entitled "*Sixty-Sixth Omnibus Objection to Claims (Claims Filed in the Wrong Case, Books and Records, and Satisfied Claims)*." The Objection seeks to have your Claim amended so that it states a claim against another one of the Debtors in these chapter 11 cases, and/or disallowed partially or in total. **Therefore, you should read this Notice and the attached Objection carefully.**

IF YOU AGREE WITH THE OBJECTION TO YOUR CLAIM, YOU DO NOT NEED TO TAKE ANY ACTION IN RESPONSE TO THIS NOTICE OR THE OBJECTION.

IF YOU DISAGREE WITH THE OBJECTION, PLEASE FOLLOW THE INSTRUCTIONS BELOW FOR FILING A RESPONSE TO THE OBJECTION.

PLEASE TAKE NOTICE that you may contact the Debtors at **(877) 512-0008**, or by email at Claiminfo@pilgrimspride.com, to ask questions or to attempt to resolve the Objection to the Claim outside of court and without the need to hire an attorney. You must clearly provide the following information to the Debtors: (1) the name of the claimant(s) that you are calling or emailing about, (2) the title of the Objection (here, the "*Sixty-Sixth Omnibus Objection to Claims (Claims Filed in the Wrong Case, Books and Records, and Satisfied*

Claims)"), and (3) either a phone number or email address that the Debtors may use to contact you to attempt to resolve the Objection to the Claim.

PLEASE TAKE FURTHER NOTICE that if you disagree with the Objection and are unable or unwilling to resolve the Objection with the Debtors, you or your attorney **must** both (1) attend the hearing on the objection (the "Hearing") in person or, consistent with court procedures, by telephone and (2) file a written response (the "Response") to the Objection with the Clerk of the United States Bankruptcy Court, Eldon B. Mahon U.S. Courthouse, 501 West Tenth Street, Fort Worth, Texas 76102 **no later than March 15**, **2010 at 4:00 p.m. (Prevailing Central Time)**. You must file and serve copies of the Response on (1) the Debtors' attorneys: Attn: Erica Coleman, Weil, Gotshal & Manges, LLP, 767 Fifth Avenue, New York, New York 10153; (fax) 212-310-8007; and (2) the Official Committee of Unsecured Creditors: Attn: Monica S. Blacker, Andrews Kurth LLP, 1717 Main Street, Suite 3700, Dallas, TX 75201; (fax) 214.659.4844; so as to be **received** no later than **March 15, 2010 at 4:00 p.m. (prevailing Central Time)** (the "Response Deadline").

PLEASE TAKE FURTHER NOTICE that your Response must contain, at a minimum, the following:

(i) A caption setting forth the name of the Court, the name of the debtors, the case number and the title of the Omnibus Objection to which the Response is directed;

(ii) The name of the Claimant and description of the basis for the amount of the Claim;

(iii) A concise statement setting forth the reasons why the Claim should not be disallowed for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which the claimant will rely in opposing the Objection;

(iv) The name, address(es), telephone number and facsimile number of the person(s) (who may be the Claimant and/or the Claimant's legal representative) to whom counsel for the Debtors should serve any reply to the Response, and who possess the authority to reconcile, settle, or otherwise resolve the Objection on the Claimant's behalf.

PLEASE TAKE FURTHER NOTICE that, if you or your designated attorney or representative do not timely file and serve the Response in accordance with the above-referenced procedures and attend the Hearing (in the absence of a written agreement between you and the Debtors providing otherwise), the Court may enter an order granting the relief requested in the Objection. **If you fail to respond in accordance with this Notice, the Court may grant the relief requested in the Objection without further notice or hearing.**

PLEASE TAKE FURTHER NOTICE that if you or your designated representative or attorney do file a Response, the Hearing on the Objection will automatically be adjourned to another hearing that is at least 30 days thereafter to allow the Debtors to file a reply

to your Response. Only those Reponses made in accordance with the above-referenced requirements and timely filed and received by the Court and the Debtors' attorneys will be considered by the Court at a hearing on the Objection.

PLEASE TAKE FURTHER NOTICE that nothing in this Notice or the accompanying Objection constitutes a waiver of the Debtors' right to assert any claims, counterclaims, rights of offset or recoupment, preference actions, fraudulent-transfer actions, or any other bankruptcy or nonbankruptcy claims against you. The Debtors also reserve the right to assert additional objections to your Claim.

Dated: February 11, 2010
Fort Worth, Texas