U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF TEXAS
ENTERED
TAWANA C. MARSHALL, CLERK
THE DATE OF ENTRY IS
ON THE COURT'S DOCKET

The following constitutes the ruling of the court and has the force and effect therein described.

Signed February 11, 2010 **United States Bankruptcy Judge**

IN THE 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.*	§	
	§	**Chapter 11**
Debtors.	§	
	§	**Jointly Administered**
	§	
	§	

ORDER GRANTING DEBTORS' THIRTY-SECOND OMNIBUS OBJECTION TO CLAIMS (NO LIABILITY, BOOKS AND RECORDS, AND UNSUPPORTED CLAIMS)

(Relates to Docket No. 3951)

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-Second Omnibus Objection to Claims (No Liability, Books and Records, and Unsupported Claims) (the "Thirty-Second 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 Authority Claims[2] as

[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-Second Omnibus Objection.

more fully set forth in the Thirty-Second Omnibus Objection; and the Court having jurisdiction to consider the Taxing Authority Claims and grant the requested relief in accordance with 28 U.S.C. §§ 157 and 1334; and consideration of the Taxing Authority 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-Second 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 Authority Claims listed on **Exhibits A, B, and C**; and the Court having determined that the legal and factual bases set forth in the Thirty-Second 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 Authority Claim listed and not crossed out on **Exhibits A, B, or C** hereto is hereby disallowed and expunged in its entirety; and it is further

Ordered that a hearing on the claims crossed out on **Exhibits A, B, or C** will be held at a later date; and it is further

ORDERED that, notwithstanding the foregoing, nothing herein shall be deemed an Order invalidating any payment made to the Taxing Authorities; 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 implementation, interpretation and/or enforcement of this Order.

END OF ORDER # #

EXHIBIT A[1]

No Liability

Count	Date Filed	Claim No.	Name of Claimant	Claim Amount ($)	Remaining Claim Amount	Reason for Disallowance
2	4/27/09	3152	FRANCHISE TAX BOARD	UNLIQUIDATED	$0.00	See above.
3	05/18/09	3463	N CAROLINA DEPT OF STATE TREASURER	$9,268.47	$0.00	See above.
4	04/24/09	2765	NEW YORK STATE DEPARTMENT OF TAX AND FINANCE	$5,160.76	$0.00	See above.
7	03/11/09	2013	STATE OF ALABAMA DEPARTMENT OF REVENUE	$50.00	$0.00	See above.
8	02/23/09	1367	STATE OF NEW JERSEY	$7,500.00	$0.00	See above.
9	02/23/09	1334	STATE OF NEW JERSEY	$6,500.00	$0.00	See above.
11	04/03/09	1678	WEST VIRGINIA STATE TREASURERS OFFICE	UNLIQUIDATED	$0.00	See above.

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

EXHIBIT B[1]

Books and Records

Count	Date Filed	Claim No.	Name of Claimant	Claim Amount ($)	Remaining Claim Amount	Reason for Disallowance
2	4/27/09	3152	FRANCHISE TAX BOARD	UNLIQUIDATED	$0.00	See above.
3	05/18/09	3463	N CAROLINA DEPT OF STATE TREASURER	$9,268.47	$0.00	See above.
4	04/24/09	2765	NEW YORK STATE DEPARTMENT OF TAX AND FINANCE	$5,160.76	$0.00	See above.
7	03/11/09	2013	STATE OF ALABAMA DEPARTMENT OF REVENUE	$50.00	$0.00	See above.
8	02/23/09	1367	STATE OF NEW JERSEY	$7,500.00	$0.00	See above.
9	02/23/09	1334	STATE OF NEW JERSEY	$6,500.00	$0.00	See above.

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

Count	Date Filed	Claim No.	Name of Claimant	Claim Amount ($)	Remaining Claim Amount	Reason for Disallowance
11	04/03/09	1678	WEST VIRGINIA STATE TREASURERS OFFICE	UNLIQUIDATED	$0.00	See above.

EXHIBIT C[1]

No Liability, Books and Records, and Unsupported Claims, to Be Disallowed in Their Entirety

Count	Date Filed	Claim No.	Name of Claimant	Claim Amount ($)	Remaining Claim Amount	Reason for Disallowance
2	4/27/09	3152	FRANCHISE TAX BOARD	UNLIQUIDATED	$0.00	See above.
3	05/18/09	3463	N CAROLINA DEPT OF STATE TREASURER	$9,268.47	$0.00	See above.
4	04/24/09	2765	NEW YORK STATE DEPARTMENT OF TAX AND FINANCE	$5,160.76	$0.00	See above.
7	03/11/09	2013	STATE OF ALABAMA DEPARTMENT OF REVENUE	$50.00	$0.00	See above.
8	02/23/09	1367	STATE OF NEW JERSEY	$7,500.00	$0.00	See above.
9	02/23/09	1334	STATE OF NEW JERSEY	$6,500.00	$0.00	See above.
11	04/03/09	1678	WEST VIRGINIA STATE TREASURERS OFFICE	UNLIQUIDATED	$0.00	See above.

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