UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF TEXAS

In re PILGRIM'S PRIDE CORPORATION, et al., Chapter 11

Debtors. Case No. 08-45664-(DML)

AMENDED NOTICE OF ADMINISTRATIVE EXPENSE CLAIM PURSUANT TO 11 U.S.C. § 503(b)(1)(A)

United Food & Commercial Workers International Union - Industry Pension Fund (the "Fund"), by its attorneys, Reinhart Boerner Van Deuren s.c., hereby provides this amended notice, pursuant to section 2.1(a) of the Debtor's Joint Amended Plan of Reorganization (the "Plan"), section 503(b)(1)(A) of the United States Bankruptcy Code and Rules 9013 and 9014 of the Federal Rules of Bankruptcy Procedure, of its administrative claim in the amount of $1,383,512.58 (the "Administrative Claim"). In support of its Administrative Claim, the Fund states as follows:

BACKGROUND

1. The Fund is an employee benefit fund within the meaning of sections 3(2), (3) and (37) of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended by the Multiemployer Pension Funds Amendments Act of 1980, PL. No. 96-364, Sec. 306 (codified as amended at 29 U.S.C. §§ 1002(2), (3) and (37)) and is authorized to act on behalf of the trustees, participants and beneficiaries of said Fund.

2. The Debtors are employers and parties-in-interest in an industry affecting commerce within the meaning of sections 3(5), (11), (12) and (14) of

ERISA (29 U.S.C. § 1002(5), (11), (12) and (14)) and the Labor Management Relations Act of 1947 (29 U.S.C. § 151, *et seq*.).

3. The Debtors were required to make contributions to the Fund on behalf of the Debtors' covered employees in accordance with the terms of the collective bargaining agreements (the "Executory Contracts") entered into by the Debtors with respect to the Debtors' Athens and Elberton facilities.

4. On December 1, 2008 (the "Commencement Date"), the Debtors commenced these voluntary cases under chapter 11 of the United States Bankruptcy Code in the United States Bankruptcy Court for the Northern District of Texas (the "Court").

5. After the Commencement Date, the Debtors remained in possession of their property and continued to manage their businesses as debtors-in-possession pursuant to sections 1107 and 1108 of the Bankruptcy Code.

6. On December 10, 2009, this Court entered an order confirming the Plan. The Plan became effective on December 28, 2009 (the "Effective Date"), at which time the Debtors were re-vested with their assets pursuant to section 10.1 of the Plan.

7. On November 25, 2009, the Fund received notices (the "Assumption Notices") indicating that the Debtors intended to assume the Executory Contracts in connection with the Plan.

8. The Assumption Notices indicated that the cure amount to be paid to the Fund in connection with the Debtors' assumption of the Executory Contracts was $0.00.

9. The Fund filed a limited objection to the Debtors' proposed assumption of the Executory Contracts asserting that significant payment obligations under the Executory Contracts remained outstanding.

10. Calibre CPA Group PLLC ("Calibre") conducted an audit of the books and records of the Athens and Elberton facilities and submitted an audit report dated October 29, 2009 (the "October Audit Report"). The October Audit Report revealed that the outstanding obligations for the time period from the Petition Date through April 30, 2009 total $127,912.50 for the Athens facility and $97,129.41 for the Elberton facility.

11. Calibre conducted another audit of the Debtors' books and records to determine the outstanding obligations from May 1, 2009 through the Effective Date and submitted an audit report dated February 22, 2010 (the "February Audit Report"). The February Audit Report revealed that the outstanding obligations for the time period from May 1, 2009 through the Effective Date total $853,881.90 for the Athens Facility and $266,637.47 for the Elberton Facility.

12. Interest due on the outstanding contribution obligations totals $37,951.30.

13. The Administrative Claim of $1,383,512.58 is based on combined data from the October Audit Report, the February Audit Report and the interest obligation. The October Audit Report and the February Audit Report contain confidential employee information and are thus not attached hereto. A redacted version is available upon request to the Fund's attorneys.

14. To date, the Fund has received no postpetition payments from the Debtors, despite the Debtors' ongoing administrative and contractual responsibilities to contribute pension benefits on behalf of employees of the Athens and Elberton facilities.

15. The dispute regarding the proper cure amount for the Executory Contracts remains outstanding although the Executory Contacts have been assumed pursuant to the Plan.

16. The Fund maintains that it is entitled to the Administrative Claim as payment of the Debtor's obligation to cure defaults under the Executory Contracts, however, the Fund files this Administrative Claim out of an abundance of caution to preserve its rights to the Administrative Claim.

Dated this 26th day of February, 2010.

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