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.

United States Bankruptcy Judge

Signed November 08, 2010

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

ORDER REGARDING REORGANIZED DEBTORS' THIRTY-FIFTH OMNIBUS OBJECTION TO CLAIMS (NO LIABILITY, BOOKS AND RECORDS, AND UNSUPPORTED CLAIMS) AND MOTION REQUESTING DETERMINATION OF TAX LIABILITY PURSUANT TO SECTIONS 105 AND 505 OF THE BANKRUPTCY CODE

[Relates to Docket No. 4205]

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-Fifth Omnibus Objection to Claims (No Liability, Books and Records, and Unsupported Claims) and Motion Requesting Determination of Tax Liability Pursuant to Sections 105 and 505 of the Bankruptcy Code (the "Objection") of Pilgrim's Pride

Corporation and its affiliated reorganized debtors, (collectively, as reorganized, the "Debtors"),[1] objecting to proof of claim number 210 of Hamilton County, Tennessee ("Hamilton County") as more fully set forth in the Objection; and the Court having jurisdiction to consider the Objection and grant the requested relief in accordance with 28 U.S.C. §§ 157 and 1334; and consideration of proof of claim number 210 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 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 therefore it is

ORDERED that Hamilton County shall have 60 days from the date of this Order to issue a certification to the Debtors identifying the property and stating the basis for the back assessment or reassessment for 2007 taxes and amount of any additional assessment for which the Debtors are responsible; it is further

ORDERED that provided the above-referenced certification is issued within 60 days of the date of this Order, then to the extent necessary, any stays entered by the Court will be modified to allow Hamilton County and the Debtor to proceed to resolution in the appropriate forum in Tennessee, and any resolution obtained therein shall be binding on this Court; it is further

ORDERED that this Court hereby retains jurisdiction to determine the amount of any taxes owed as claimed by proof of claim number 210 should Hamilton County fail to issue a certification within 60 days of the date of this Order; it is further

[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.

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 #