

**EXHIBIT A**

**Summary of Prepetition Obligations<sup>1</sup>**

<u>Category</u>	<u>Summary of Relief Requested</u>
Wage Obligations	<ul style="list-style-type: none"><li>• The Debtors request authority to honor their prepetition Wage Obligations in the approximate amount of \$31.75 million.</li></ul> <p>*Approximately \$6.85 million of the Wage Obligations represents checks previously issued that may not have cleared prior to the Commencement Date.*</p>
Commission Obligations	<ul style="list-style-type: none"><li>• The Debtors request authority to honor their prepetition Commission Obligations in the approximate amount of \$17,500 (this amount is included in the outstanding Wage Obligation amount, noted above).</li></ul>
Payroll Taxes and Benefits Deductions	<ul style="list-style-type: none"><li>• The Debtors request authority to pay to the appropriate third-party recipients an aggregate amount of approximately \$7.7 million (this amount is included in the outstanding Wage Obligation amount, noted above) withheld from Employees' paychecks, for the following:<ul style="list-style-type: none"><li>(1) <u>Payroll Tax Payments</u>: payments pursuant to the Federal Insurance Contributions Act, federal and state unemployment, and disability taxes.</li><li>(2) <u>Payroll Tax Deductions</u>: including, but not limited to, federal income tax, state income tax, state disability, social</li></ul></li></ul>

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<sup>1</sup> The following represents only a summary of the salient provisions of the Motion. If there is any inconsistency between the following summary and the Motion, the terms of the Motion will control. Capitalized terms used herein and not otherwise defined shall have the meanings ascribed to them in the Motion.

	<p>security, and Medicare.</p> <p>(3) <u>Benefits Deductions</u>: 401(k), deferred compensation plans, flexible spending program accounts, union dues, medical, dental, vision, life insurance, and other similar programs.</p>
Garnishments	<ul style="list-style-type: none"> <li>• The Debtors request authority to pay to the appropriate third-party recipients amounts withheld from Employees' paychecks for Garnishments such as tax levies, child support, and other court-ordered garnishments.</li> <li>• As of November 28, 2008, the Debtors have collected but not remitted approximately \$344,000 on account of the Garnishments (this amount is included in the outstanding Wage Obligation amount, noted above).</li> </ul>
Employee Reimbursement Obligations	<ul style="list-style-type: none"> <li>• The Debtors request authority to honor their prepetition Employment Reimbursement Obligations. There is no way for the Debtors to determine amounts outstanding, as Employees always have reimbursements that have not yet been submitted to the Debtors.</li> </ul>
Paid Time Off	<ul style="list-style-type: none"> <li>• The Debtors request authority to honor their prepetition obligations with respect to the PTO Plans.</li> </ul> <p>*The Debtors cannot quantify outstanding PTO amounts.*</p>
Medical, Dental, and Vision Plans	<ul style="list-style-type: none"> <li>• The Debtors request authority to honor their accrued prepetition medical insurance obligations, including amounts owed to BCBS of TX, BCBS of AL, BCBS of AR, BCBS of GA, MCS, and PHM, in the approximate amount of \$42 million.</li> <li>• The Debtors request authority to honor their prepetition dental plan obligations</li> </ul>

	<p>in the approximate amount of \$42,650.</p> <ul style="list-style-type: none"> <li>• The Debtors request authority to honor their prepetition vision plan obligations in the approximate amount of \$12,300.</li> </ul>
Basic Life, AD&D, and Business Travel Accident Insurance	<ul style="list-style-type: none"> <li>• The Debtors request authority to honor their prepetition basic life insurance obligations totaling approximately \$10,100.</li> </ul>
Voluntary Accident, Whole Life, and Critical Illness Insurance	<ul style="list-style-type: none"> <li>• The Debtors do not incur expenses with respect to these programs.</li> </ul>
Short Term Disability Coverage	<ul style="list-style-type: none"> <li>• The Debtors request authority to honor their prepetition short term disability coverage obligations in the approximate amount of \$245,400.</li> </ul>
Long Term Disability Coverage	<ul style="list-style-type: none"> <li>• The Debtors request authority to honor their prepetition long term disability coverage obligations in the approximate amount of \$800.</li> </ul>
Flexible Spending Programs	<ul style="list-style-type: none"> <li>• The Debtors do not incur expenses with respect to these programs.</li> </ul>
401(k) Plan	<ul style="list-style-type: none"> <li>• The Debtors request authority to honor their prepetition 401(k) matching obligations in the approximate amount of \$150,000.</li> </ul>
Incentive Programs	<ul style="list-style-type: none"> <li>• The Debtors request authority to honor their prepetition Incentive Programs obligations (amounts outstanding are included in Wage Obligations total).</li> </ul>
Service Awards	<ul style="list-style-type: none"> <li>• The Debtors request authority to honor their prepetition Service Awards obligations in the approximate amount of \$27,000 (this amount, with the exception of \$3,100 owed to a third party vendor, is included in the outstanding Wage Obligation amount, noted above).</li> </ul>

Tuition Reimbursement Program	<ul style="list-style-type: none"> <li>The Debtors request authority to honor their prepetition Tuition Reimbursement Program obligations in the approximate amount of \$370,000.</li> </ul>
Chaplain Program	<ul style="list-style-type: none"> <li>The Debtors believe that there are no outstanding amounts owing with respect to the Chaplain program.</li> </ul>
24/7 Nurseline Program	<ul style="list-style-type: none"> <li>The costs associated with this program are included in the amounts paid to BCBS of TX for administering the Debtors' medical coverage.</li> </ul>
Beginnings Maternity Program	<ul style="list-style-type: none"> <li>The costs associated with this program are included in the amounts paid to BCBS of TX for administering the Debtors' medical coverage.</li> </ul>
Car Allowance Program	<ul style="list-style-type: none"> <li>The Debtors request authority to honor their prepetition obligations under the Car Allowance Program totaling approximately \$17,150.</li> </ul>
Relocation Reimbursement Plan	<ul style="list-style-type: none"> <li>The Debtors request authority to honor their prepetition obligations under the Relocation Reimbursement Plan, totaling approximately \$1,100.</li> </ul>
Severance Plan	<ul style="list-style-type: none"> <li>The Debtors request authority to honor their prepetition obligations under the Severance Plan totaling approximately \$246,000.</li> </ul>
Employee Monthly Stock Investment Plan	<ul style="list-style-type: none"> <li>The Debtors request authority to pay approximately \$66,200 to Citi Smith Barney.</li> </ul>
Deferred Compensation Plan	<ul style="list-style-type: none"> <li>The Debtors request authority to pay approximately \$4,200 in respect of its prepetition matching obligations.</li> </ul>
Legacy Gold Kist Employee Pension and Retirement Plans and Retiree Medical Coverage	<ul style="list-style-type: none"> <li>The Debtors request authority to pay outstanding obligations owed to Hewitt for its actuarial services in the approximate amount of \$30,800.</li> </ul>

	<ul style="list-style-type: none"> <li>• The Debtors also request authority to pay outstanding obligations owed to RPA for its recordkeeping services with respect to the legacy Gold Kist deferred compensation plan in the approximate amount of \$3,500.</li> </ul>
Union Employee Retirement Plan	<ul style="list-style-type: none"> <li>• The Debtors request authority to pay approximately \$1,000 in respect of its matching obligations to the Debtors' Athens Supply Employees participating in the Union Employee Plan and to pay approximately \$15,900 to Principal for its accounting fees.</li> </ul>
El Dorado Retirement Plan	<ul style="list-style-type: none"> <li>• The Debtors believe that there are no outstanding prepetition amounts owing with respect to the El Dorado Retirement Plan.</li> </ul>
UFCW Pension Plans for Employees of the Athens Supply or Elberton Plants	<ul style="list-style-type: none"> <li>• The Debtors believe that there are no outstanding prepetition amounts owing with respect to the UFCW Pension Plans for Employees of the Athens Supply or Elberton Plants.</li> </ul>
UFCW Legal Fund Contributions	<ul style="list-style-type: none"> <li>• The Debtors request authority to pay approximately \$2,400 in respect of its UFCW Legal Fund contribution obligations.</li> </ul>