

**PILGRIM'S PRIDE CORPORATION  
CASE NO. 08-45664**

**EXHIBIT 23 TO THE STATEMENT OF FINANCIAL AFFAIRS**

Name & Address	Category	Disbursements	Total
	<b>W-2 Compensation &amp; Expense</b>	<b>(12/1/2007 - 12/1/2008)</b>	
<i>Lonnie "Bo" Pilgrim</i> Senior Chairman of the Board 4845 US HWY 271 N Pittsburg, TX 75686	<i>Compensation</i> Salary & Benefits LTD Earnings GTL Imputed 401K Annual Bonus Automobile Other- Service Award Executive Services Aircraft Personal Use <b>Total Compensation</b>	1,517,896 909 1,053 - 874,170 28,733 - 3,103 47,501	<b>\$ 2,473,365.44</b>
<i>Greta Pilgrim Owens</i> Daughter of Lonnie "Bo" Pilgrim 4845 US HWY 271 N Pittsburg, TX 75686	<i>Compensation</i> Salary LTD Earnings Stock GTL Imputed Bonus Other - Executive Services <b>Total Compensation</b>	184,807 388 7,887 185 130,844 7,800	<b>\$ 331,911.21</b>
<i>Pat Pilgrim</i> Son of Lonnie "Bo" Pilgrim 1535 Loop 179 Pittsburg, TX 75686	<i>Compensation</i> Salary & Benefits Interest LTD Earnings GTL Imputed 401K Exec Services Bonus Aircraft Personal Use <b>Total Compensation</b>	184,807 - 388 170 1,305 - 130,844 -	<b>\$ 317,514.17</b>

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<i>Lonnie "Ken" Pilgrim</i> Chairman of the Board Son of Lonnie "Bo" Pilgrim 4845 US HWY 271 N Pittsburg, TX 75686	<i>Compensation</i>			
	Salary & Benefits	500,000		
	Interest	-		
	LTD Earnings	23		
	GTL Imputed	1,169		
	401K	2,560		
	Other- Service Award	272		
	Exec Services	3,887		
	Bonus	190,668		
	Aircraft Personal Use	63,758		
	<b>Total Compensation</b>			<b>\$ 762,336.47</b>
	<i>Expense Reimbursement</i>			
	Lodging	12,391		
	Meals & Entertainment	1,341		
	Mileage Expense	612		
	Transportation	1,612		
Other	442			
Telephone	27			
<b>Total Expense Reimbursement</b>			<b>\$ 16,425.23</b>	
<i>Clifford E. Butler</i> Former Vice Chairman of the Board 208 Turnberry Circle Mt. Pleasant, TX 75686	<i>Compensation</i>			
	Salary & Benefits	61,899		
	Service Award	-		
	Stock	418		
	LTD Earnings	100		
	GTL Imputed	596		
	401K	67		
	Annual Bonus	268,398		
	Aircraft Personal Use	1,842		
	<b>Total Compensation</b>			<b>\$ 333,320.41</b>
	<i>Expense Reimbursement</i>			
	Lodging	457		
	Meals & Entertainment	181		
	Mileage Expense	279		
	Transportation	801		
	Other	1,247		
<b>Total Expense Reimbursement</b>			<b>\$ 2,964.87</b>	

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Name & Address	Category	Disbursements	Total
<i>Shane Butler</i> Son of Clifford E. Butler 4845 US HWY 271 N Pittsburg, TX 75686	<i>Compensation</i>		
	Salary	240,267	
	Stock	7,660	
	LTD Earnings	23	
	GTL Imputed	158	
	401K	1,737	
	Bonus	90,966	
	<b>Total Compensation</b>		<b>\$ 340,811.42</b>
	<i>Expense Reimbursement</i>		
	Lodging	4,934	
	Meals & Entertainment	5,507	
	Mileage Expense	3,216	
	Transportation	6,760	
	Other	89	
Telephone	-		
<b>Total Expense Reimbursement</b>		<b>\$ 20,506.69</b>	
<i>O.B. Goolsby, Jr.</i> Former President and Chief Executive Officer 4845 US HWY 271 N Pittsburg, TX 75686	<i>Compensation</i>		
	Salary & Benefits	57,692	
	Salary & Benefits - after death	80,769	
	Stock	3,364	
	Stock - year after death	13,506	
	LTD Earnings	142	
	GTL Imputed	413	
	401K	28	
	Annual Bonus - year after death	540,227	
	Aircraft Personal Use	34,547	
	<b>Total Compensation</b>		<b>\$ 730,689.12</b>
	Deferred Comp (Included Above)	16,149	
	<i>Expense Reimbursement</i>		
	Lodging	3,203	
	Meals & Entertainment	1,045	
	Mileage	-	
Transportation	536		
Other	40		
Telephone	1		
<b>Total Expense Reimbursement</b>		<b>\$ 4,824.67</b>	

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Name & Address	Category	Disbursements	Total
<p><i>Melissa Goolsby-Cooney</i>            Daughter of O.B. Goolsby, Jr.            4845 US HWY 271 N            Pittsburg, TX 75686</p>	<p><i>Compensation</i>            Salary            Other Earnings (LOA)            Stock            LTD Earnings            GTL Imputed            401K  <b>Total Compensation</b></p> <p><b>Expense Reimbursement</b>            Lodging            Meals &amp; Entertainment            Mileage Expense            Transportation            Other            Telephone  <b>Total Expense Reimbursement</b></p>	<p>69,466            -            313            107            41            175</p> <p>529            168            1,539            370            76            -</p>	<p><b>\$ 70,102.82</b></p> <p><b>\$ 2,682.75</b></p>
<p><i>Scott Cooney</i>            Son-in-law of O.B. Goolsby, Jr.            4845 US HWY 271 N            Pittsburg, TX 75686</p>	<p><i>Compensation</i>            Salary            Stock            401K            GTL Imputed            LTD Earnings            Other Earnings  <b>Total Compensation</b></p> <p><b>Expense Reimbursement</b>            Lodging            Meals &amp; Entertainment            Mileage Expense            Transportation            Other            Telephone  <b>Total Expense Reimbursement</b></p>	<p>85,201            705            736            29            -            -</p> <p>2,260            1,680            4,817            2,675            217            38</p>	<p><b>\$ 86,670.44</b></p> <p><b>\$ 11,686.58</b></p>

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Name & Address	Category	Disbursements	Total
<i>Richard A. Cogdill</i> Chief Financial Officer, Secretary and Treasurer 4845 US HWY 271 N Pittsburg, TX 75686	<i>Compensation</i>		
	Salary & Benefits	804,435	
	Stock	28,394	
	LTD Earnings	729	
	GTL Imputed	1,223	
	401K	3,347	
	Annual Bonus	413,115	
	Aircraft Personal Use	3,944	
	<b>Total Compensation</b>		<b>\$ 1,255,187.13</b>
	Deferred Comp (Included Above)	152,000	
	<i>Expense Reimbursement</i>		
	Lodging	11,448	
	Meals & Entertainment	3,735	
	Mileage Expense	1,396	
Transportation	5,126		
Other	386		
<b>Total Expense Reimbursement</b>		<b>\$ 22,091.35</b>	
<i>Robert A. Wright</i> Former Chief Operating Officer 4845 US HWY 271 N Pittsburg, TX 75686	<i>Compensation</i>		
	Salary & Benefits	567,127	
	Stock	19,254	
	LTD Earnings	778	
	GTL Imputed	1,233	
	401K	2,719	
	Annual Bonus	261,851	
	Aircraft Personal Use	-	
	<b>Total Compensation</b>		<b>\$ 852,960.97</b>
	Deferred Comp (Included Above)	15,829	
	<i>Expense Reimbursement</i>		
	Lodging	8,827	
	Meals & Entertainment	5,470	
	Mileage Expense	3,784	
Transportation	10,064		
Other	2,246		
<b>Total Expense Reimbursement</b>		<b>\$ 30,391.28</b>	

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Name & Address	Category	Disbursements	Total
<i>Clint Rivers</i> Former President and Chief Executive Officer 4845 US HWY 271 N Pittsburg, TX 75686	<i>Compensation</i>		
	Salary & Benefits	952,896	
	Stock	20,572	
	LTD Earnings	1,021	
	GTL Imputed	2,559	
	401K	3,863	
	Annual Bonus	413,115	
	Aircraft Personal Use	3,331	
	<b>Total Compensation</b>		<b>\$ 1,397,357.49</b>
	Deferred Comp (Included Above)	265,298	
	<i>Expense Reimbursement</i>		
	Lodging	10,978	
	Meals & Entertainment	4,170	
	Mileage	1,098	
Transportation	3,370		
Other	2		
Telephone	-		
<b>Total Expense Reimbursement</b>		<b>\$ 19,618.94</b>	
<i>Ted Lankford</i> Son-in-law of Blake Lovette 1003 E Pryor St Athens, AL 35611	<i>Compensation</i>		
	Salary & Benefits	131,177	
	Stock	-	
	LTD Earnings	288	
	GTL Imputed	135	
	401K	958	
	Exec Services	-	
	Bonus	14,488	
	<b>Total Compensation</b>		<b>\$ 147,046.80</b>
	<i>Expense Reimbursement</i>		
	Lodging	3,105	
	Meals & Entertainment	3,457	
	Mileage Expense	4,675	
	Transportation	669	
Other	-		
<b>Total Expense Reimbursement</b>		<b>\$ 11,906.50</b>	