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CORPORATE HEADQUARTERS
P.O. BOX 27
BOISE, IDAHO 83707-0027

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January 31, 2008

U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, NW, N-1513
Washington, DC 20210

SUBJECT: Reporting and Disclosure Requirements under the Employee Retirement Income Security Act of 1974 ("ERISA") for Unfunded Deferred Compensation Plans

Dear Sir:

In accordance with Labor Regulation §2520.104-23, we provide you with the following information:

1. Employer and Address: J.R. Simplot Company, 999 Main Street, Suite 1400, P. O. Box 27 , Boise, ID 83707
2. Employer Identification Number: 82-0196611
3. The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees: The J.R. Simplot Company Long Term Component of Executive Compensation.
4. This plan is operated as number: 017
5. The J.R. Simplot Company Long Term Component of Executive Compensation has 120 employees participating therein.

Plan documents will be provided upon request as required by §104(a)(1) of ERISA.

Should you have any questions, please do not hesitate to contact us at (208) 336-2110.

J.R. Simplot Company

By 
Director of Compensation

Simplet

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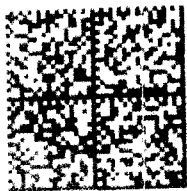
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