



National Beef®

A U.S. Premium Beef Company

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May 21, 2008

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

RE: Plan Name: National Beef Packing Company, LLC Management Long Term Incentive Plan

Plan Sponsor: National Beef Packing Company, LLC ("National Beef")
12200 N. Ambassador Drive, Suite 500
Kansas City, Missouri 64163-0000
EIN: 48-1129505

Dear Gentlemen/Ladies:

This letter is intended to serve as the statement required by DOL Regulation Section 2520.104-23. National Beef maintains the above-referenced unfunded plan primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. This is the only such plan maintained by National Beef, and there are 18 of employees eligible to participate in the plan. National Beef will provide the plan documents to the Secretary of Labor upon request, as required by Section 104(a)(1) of ERISA.

Very truly yours,

Jay D. Nielsen
Chief Financial Officer,
National Beef Packing Company, LLC.

P.O. Box 20046 • Kansas City, MO 64195-0046
12200 N. Ambassador Drive, Suite 500 • Kansas City, MO 64163
1-800-449-BEEF • www.nationalbeef.com

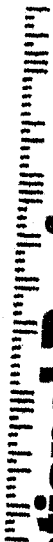


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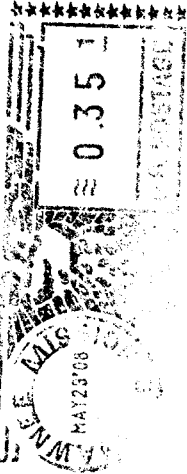
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Kansas City, MO 64195-0046



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Washington, D.C. 20210

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