

BANK OF IDAHO HOLDING COMPANY
151 North Ridge, Suite 240
Idaho Falls, Idaho 83401
EIN: 82-0496760

VIA FEDERAL EXPRESS

March 10, 2009

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

Administrator: Bank of Idaho Holding Company (EIN: 82-0496760)
Re: Filing of Registration Statement pursuant to Regulation §2520.104-23

Dear Sir or Madam:

Please accept for filing this "Registration Statement" pursuant to (a) the reporting and disclosure requirements of Title I of ERISA for unfunded plans maintained by an employer for a select group of management or highly compensated employees and (b) pursuant to Regulation §2520.104-23.

Please be advised that the Bank of Idaho Holding Company, and its wholly owned subsidiary Bank of Idaho, maintain the plans set forth below primarily for the purpose of providing deferred compensation to for a select group of management or highly compensated employees:

1. Bank of Idaho Amended and Restated CEO Emeritus and Deferred Compensation Agreement by and between the Bank of Idaho and William F. Rigby dated December 31, 2008.
2. Bank of Idaho Holding Company and Bank of Idaho Amended and Restated Senior Officer Retirement Agreement by and between the Bank of Idaho Holding Company, the Bank of Idaho and William F. Rigby dated December 31, 2008.

There is only one participant in each of the above plans and such participant is the same in both plans.

The members of the boards of directors of the Bank of Idaho Holding Company and the Bank of Idaho are identical. While the Bank of Idaho Holding Company is the primary administrator (as that term is defined in ERISA §3(16)(A)(ii)), both the Bank of Idaho Holding Company and the Bank of Idaho are identified herein for comprehensive disclosure purposes.

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The addresses and Employer Identification Numbers for the Bank of Idaho Holding Company and the Bank of Idaho are:

Bank of Idaho Holding Company
151 North Ridge, Suite 240
Idaho Falls, Idaho 83402
EIN: 82-0496760

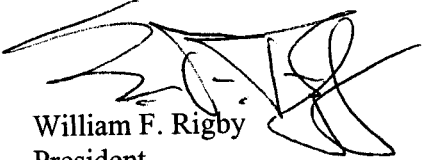
Bank of Idaho
151 North Ridge, Suite 240
Idaho Falls, Idaho 83402
EIN: 82-0398499

This Registration Statement is being filed in conjunction with and pursuant to the Department of Labor's Delinquent Filer Voluntary Compliance Program in accordance with 67 FR 15052-01. Simultaneously with the filing of this Registration Statement, the Bank of Idaho is paying the applicable penalty amount and filing the required Form 5500 for the plans set forth above pursuant to 67 FR 15052-01.

Also enclosed is a copy of the first page of this Registration Statement and a self-addressed stamped envelope. Please date stamp the copy of this Registration Statement and return it in the enclosed self-addressed stamped envelope. Thank you for your cooperation in this matter.

Sincerely,

BANK OF IDAHO HOLDING COMPANY


William F. Rigby
President

enclosures

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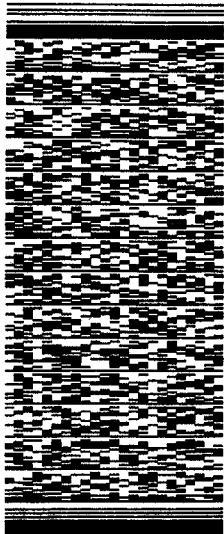
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Employee Benefits Security Admin
US Department of Labor
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WASHINGTON, DC 20210



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