

Mail Stop 3561

February 26, 2008

National Beef Packing Company, LLC
Jay D. Nielsen- Chief Financial Officer
12200 North Ambassador Drive
Kansas City, MO 64163

**Re: National Beef Packing Company, LLC
 Form 10-K for the year ended August 25, 2007
 Filed November 14, 2007
 File No. 333-111407**

Dear Mr. Nielsen:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

David R. Humphrey
Branch Chief