

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
February 11, 2009**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**National Beef Packing Company, LLC**

**File No. 333-111407 - CF#22924**

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**National Beef Packing Company, LLC** submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from an Exhibit to a Form 10-K filed on November 24, 2008.

Based on representations by **National Beef Packing Company, LLC** that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit will not be released to the public for the time period specified:

Exhibit 10.16                      through January 31, 2012

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Rolaine S. Bancroft  
Special Counsel