

Sherman, Sally

From: Anna Trentadue [Associate@beemanlaw.com]
Sent: Tuesday, July 31, 2007 10:35 AM
To: Sherman, Sally
Cc: Jo Beeman; Joyce Angell
Subject: Missing pages of the employee handbook.

Hi Sally-

Attached to this email is a scanned version of the Idaho Frozen Foods Corp employee handbook (just the handbook cover and page 2) as referenced in the Late Notice of Claim for 47-17438.

I will get back to you with those change of ownership forms. Please call if I can provide you with any additional assistance.

Anna

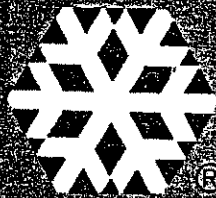
Anna R. Trentadue
Associate
Beeman & Associates, P.C.
Phone: 208-331-0950
Fax: 208-331-0954
anna.trentadue@beemanlaw.com

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7/31/2007

Welcome to

IDAHO
FROZEN
FOODS
CORP.



EMPLOYEE
HANDBOOK

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47-17438

HISTORY & BACKGROUND

Idaho Frozen Foods began in 1956 as a small operation processing and freezing hashbrown potatoes in Kimberly, Idaho. About 1,900 pounds of Idaho-grown potatoes were processed daily. Initially, all of the frozen hashbrowns were marketed in the Los Angeles area under the brand name "Rus-Ettes.®"

Until 1962, the company processed and marketed only frozen shredded hashbrowns and small whole "petite" potatoes. Since the business continued to improve dramatically, the Board of Directors decided in 1961 to enter the frozen french fry business, and with the aid of new financing, a french fry plant was built in Twin Falls.

The new Twin Falls plant had a capacity of 4,000 pounds per hour and was processing potatoes on three shifts a day, six days a week. The Kimberly plant remained open until August, 1966, when a new hashbrown and petite plant was constructed in Twin Falls. In 1966, Idaho Frozen Foods joined Consolidated Foods Corporation and has grown into an important profit center of the Consolidated Foods family, along with Sara Lee, Hanes, Popsicle, Chef Pierre, Shasta and a number of other well-known companies.

Idaho Frozen Foods purchases its potatoes from local growers. Most of the potatoes are grown from seed provided to the growers. Since the operation is extremely quality conscious, Idaho Frozen Foods reserves the right of refusal for any potatoes not meeting its specifications.

The plant operates 24 hours per day, five or six days a week from mid-August to July. Normally in July and August the plant is closed, maintenance is performed, and equipment rebuilt and upgraded to handle any new products or improve the existing facilities for the new year.

Since potatoes have a single growing season, they must be held under controlled storage conditions. Prior to processing, the potatoes are separated based on size and processing specifications. The inspected, peeled and hand trimmed potatoes are then sent to the processing tables. Several inspections are made at various locations along the line and the results are analyzed by the Quality Control labs. The potatoes are then blanched and fried. Following this process, the excess oil is removed, and they are pre-cooled and packaged according to cut and label.

Today, Idaho Frozen Foods employs approximately 900 people during the peak of the processing season in six separate functions including Distribution/Warehousing, Operations, Technical Services, Personnel, Sales/Marketing, and Finance/Administration.

The plant produces almost 400 different products listed under french fries, hashbrowns, and specialty products, and processes more than 80,000 pounds of potatoes per hour compared to its original 1,900 pounds per day.

Dedicated people, flexibility in packaging, a willingness to work closely with buyers, and a quality product have made Idaho Frozen Foods a leader in the frozen potato industry.

47-17438