



Merger of Bertin S.A. and Governance Changes

JBS S.A. ("Company") informs its shareholders and the market in general as follows:

Merger of Bertin S.A. and Governance Changes

1. In the material fact disclosed on December 14, 2009, the Company informs that it would hold, in January 2010, a General Meeting of Shareholders of the Company to resolve on: (i) the corporate transaction of merger whereby the Company will take over Bertin S.A., without issuing new common shares, pursuant to applicable laws ("Merger"); and (ii) the reformulation of the size and composition of the Company's Board of Directors ("Governance Changes").

2. Since the stages for unification of the JBS and Bertin S.A. transactions are at an advanced level, the Company and its shareholders are interested in executing the Merger and the Governance Changes still in 2009. For this reason, the Company's general meeting of shareholders is being called to be held on December 31, 2009, at 08:00 a.m., to resolve on such matters, and on other issues contained in the agenda.

Withdrawal Right in the Merger of Bertin S.A. Shares by the Company

3. Finally, the Company explains that the share interest held by the Company's shareholders on December 11, 2009, will be considered for purposes of the possible exercise of the withdrawal right related to the merger of shares issued by Bertin S.A. and held by the Company, disclosed in the material fact of December 14, 2009, and which will be the subject matter of resolution at the General Meeting of Shareholders to be held on December 31, 2009, mentioned above.

São Paulo, December 15, 2009

Jeremiah O'Callaghan
Investors Relations Officer