



JBS Finance II Ltd., Subsidiary of JBS S.A. US\$ 200,000,000 – 8.25% – Senior Notes Offering

JBS Finance II Ltd., a subsidiary of JBS S.A., announced today the reopening of its 8.25% notes due 2018 originally issued in July 2010 in the aggregate principle amount of US\$700 million. The total principal amount of the notes issued in the reopening was US\$200.0 million. The reopening is scheduled to close on Friday, September 17, 2010. The issue price of the notes traded above par at 102.051%, which represents a yield of 7.875%. JBS intends to use the proceeds to extend its debt maturity profile by refinancing shorter maturity indebtedness and improve its liquidity, as well as increasing its cash position.

The notes have not been registered under the Securities Act of 1933 or any state securities laws and may not be offered or sold in the United States absent registration or an applicable exemption from the registration requirements of the Securities Act of 1933 and applicable state laws.

This press release shall not constitute an offer to sell or a solicitation of an offer to purchase the notes or any other securities, and shall not constitute an offer, solicitation or sale in any state or jurisdiction in which such an offer, solicitation or sale would be unlawful.

São Paulo, September 10th, 2010.

**Jeremiah O'Callaghan
Investors Relations Officer**