

JBS S.A.
Corporate Taxpayer's ID (CNPJ/MF) 02.916.265/0001-60
Company Registry (NIRE) 35.300.330.587

**EXTRACT FROM THE MINUTES OF THE FISCAL COUNCIL
MEETING HELD ON AUGUST 12, 2013**

Date, Time and Venue: August 12, 2013, at 9:00 a.m., at the headquarters of JBS S.A. ("Company"), at Avenida Marginal Direita do Tietê, 500, Bloco I, 3º Andar, Vila Jaguara, CEP 05118-100, in the City and State of São Paulo.

Call Notice: Call notice was sent via email to all members of the Fiscal Council, pursuant to Article 12 of the Fiscal Council's Internal Regulations.

Attendance: All members of the Company's Fiscal Council attended the meeting, and the quorum necessary to install the meeting was verified. The meeting was also attended by Joaquim Dias de Castro, alternate member of the Fiscal Council, Jeremiah Alphonsus O'Callaghan, Eliseo Santiago Perez Fernandez, Francisco de Assis e Silva, Luiz Carlos Monteiro, Wanderley Higino da Silva, Agnaldo dos Santos Moreira Jr. and Eduardo Pavanelli Galvão, members of the Company's Board of Directors, and Paulo Sergio Tufani, member of BDO RCS Auditores Independentes ("BDO").

Presiding Board: Florisvaldo Caetano de Oliveira, **Chairman**; and Valmor Gomes Morais, **Secretary**.

Agenda: Analysis of the financial statements for the period ended June 30, 2013.

Resolutions:

(i) After receiving copies of the Company's Financial Statements for the period ended June 30, 2013 ("Financial Statements") and examining them, the members of the Fiscal Council declared that they acknowledged the Financial Statements and received additional clarifications from Eliseo Santiago Perez Fernandez, the Company's Director of Administration and Control, and they also declared that they had no comments or observations related to the Financial Statements; and

(ii) Paulo Sergio Tufani, member of BDO, informed the members of the Fiscal Council that, while BDO performed its audit, no discrepancies or any

relevant piece of information related to the numbers presented were found. Consequently, BDO issued an audit report with no reservations to the Financial Statements.

Minutes in Summary Format: The Fiscal Council authorized the drawing up of these minutes in summary format and their publication omitting the signatures, according to paragraphs 1 and 2 of Article 130 of Law 6,404/76.

Closure: There being no further business to address, these minutes were drawn up, read and signed by the members of the Fiscal Council.

Attending Members of the Fiscal Council: Florisvaldo Caetano de Oliveira, Demetrius Nichele Macei, Sandro Domingues Raffai, Luis Eduardo Frisoni Júnior and the alternate member Joaquim Dias de Castro.

This is a free English translation of the excerpt from the original minutes drawn up in the Company's records.

São Paulo, August 12, 2013.

Valmor Gomes Morais
Secretary of the meeting