

**MINERVA****Press Release**

Minerva Concludes Lord Meat Acquisition

Barretos, February 25, 2008 – Minerva S.A. (BOVESPA: BEEF3; Bloomberg: BEEF3.BZ; Reuters: BEEF3.SA), one of the market leaders in Brazil in the production and sale of beef products, leather and live cattle, announces to its shareholders and the market in general that it has concluded the negotiations for the acquisition of the beef producer Lord Meat - Indústria Comércio Importação e Exportação Ltda. ("Lord Meat"), in the state of Goiás. The acquisition will be paid by way of meat exports to Russia, without the need for immediate cash payment by Minerva.

The acquisition of Lord Meat, which has a 500 head/day slaughtering capacity, initially raises Minerva's installed capacity by 10%. In six months, with the expansion of the cold chambers, the plant's slaughtering capacity will increase to 750 head/day, finally reaching 1,500 head/day by mid-2009. The total forecast investment in the acquisition and expansion plans is estimated at R\$60 million.

With a strategic location, the state of Goiás stands out in the market for having one of Brazil's largest cattle herds, (approximately 20.5 million heads) having 48% of all confined herds in Brazil, as well as for being a free area for exports to the major Russian and European Union markets. The acquisition will consolidate Minerva's position in the state, where it will have two active plants, one in Palmeira de Goiás, located to the south, and this in Goianésia, north of the state.

Operating in the fresh beef market, Lord Meat has leading-edge equipment in the production, packaging, conservation and sale of its products. The Company's quality standard is ensured by continuous investments in technology control and processes. Qualified technicians carry out routine inspections, as well as internal and external audits, guaranteeing the efficiency of the entire process: from the raw material traceability system to the shipping and sale of the final boneless, cut and packaged end-product.

The Company management believes that Minerva's experience, acquired through its long history in the distribution and sale of beef products, added to Lord Meat's staff competence, will qualify it to expand its business and to optimize previously consolidated operation channels.

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Índice de Ações com Tag Along Diferenciado



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About Minerva S.A.

Minerva S.A. is one of the leading producers and sellers of beef, leather and live cattle in Brazil, and is one of the country's three largest exporters in the sector in terms of gross revenue (US\$563 million in 2007), exporting to some 80 countries. The Company has slaughter capacity of 5,500 head/day, processing capacity of 1,300 tonne/day and leather capacity of 5,000 hides/day. Minerva is present in the states of São Paulo, Goiás, Tocantins and Mato Grosso, where it operates six slaughterhouses, seven deboning plants and two tanneries, as well as distribution centers located in Olímpia and São Bernardo do Campo. The Company recorded net sales revenue of R\$1.4 billion and EBITDA of R\$117 million in the 12 months ended on September 30, 2007.

This release contains forward-looking statements relating to the prospects of the business, estimates for operating and financial results, and those related to growth prospects of MINERVA. These are merely projections and, as such, are based exclusively on the expectations of MINERVA's management concerning the future of the business and its continued access to capital to fund the Company's business plan. Such forward-looking statements depend, substantially, on changes in market conditions, government regulations, competitive pressures, the performance of the Brazilian economy and the industry, among other factors and risks disclosed in MINERVA's filed disclosure documents and are, therefore, subject to change without prior notice.