
Partial Transfer of Participation in the Controlled

MARCOPOLO S.A.

National Registry of Legal Entity (Tax ID) - CNPJ nº 88.611.835/0001-29
Company Registry Identification Number NIRE nº 43300007235
Publicly Traded Company

RELEVANT FACT

In compliance with the Brazilian Securities and Exchange Commission (CVM) Statement of Instruction number 358/2002, we inform that the companies MARCOPOLO S.A. and MARCOPOLO TRADING S.A. (MP and MPT), holders of 99.99974% and 0.00026% respectively of the capital stock of the company MVC – COMPONENTES PLÁSTICOS LTDA (MVC), located in São José dos Pinhais, PR, signed on September 15, 2008 with ARTECOLA INDÚSTRIAS QUÍMICAS LTDA. (ARTECOLA), headquartered in Campo Bom, RS, a binding Heads of Agreement aiming to transfer to ARTECOLA or to any of its controlled or controller (ARTECOLA), 60% of the representative quotes of the capital stock of MVC; 54% of the quotes will be transferred to ARTECOLA at the closing date of the transaction, set for October 31, 2008 and 6% in February 2010. In addition, ARTECOLA is given the option to acquire another 4% of the quotas of MVC in February 2010 and an additional 10% in February 2011. MVC's business related to "Casa Prática" and its participation in its controlled Poloplast S.A. de C.V., headquartered in Mexico, are not included in this negotiation.

The base value of this operation was set in five (5) times the EBITDA generated by MVC during the years 2008 to 2010, ensuring a basic valorization of R\$55 million; this amount will be subject to adjustments according to Due Diligence. Of this amount, the Net Debt of MVC will be deducted. The balance calculated, must be paid in installments until November 2011, updated by a formula that comprises SELIC (Special System for Settlement and Custody), TJLP (The Long Term Interest Rate) and the average between those two indicators.

On the closing date, the parties must formalize the definitive Sale and Purchase Contract of the quotas, as well as a Quota-holder Agreement, where the basic rules of this association will be set.

This operation is in line with the national and international growth strategy of MARCOPOLO, focusing its investments and efforts in the core activity of the Company, of production and commercialization of bus bodies, holding minority participation in companies that are relevant suppliers and/or of strategic technology. ARTECOLA will provide complementary technologies to those already held by MVC and will continue to be an important supplier of MARCOPOLO.

[Sobre a ARTECOLA](#)

ARTECOLA was founded in 1948 and it is one of the main manufacturers of adhesives and special laminates in Latin America. With production plants in Brazil, Argentina, Chile, Peru, Colombia and Mexico, its product portfolio includes industrial and consumer adhesives, thermoplastic laminates and extruded plates, furniture and shoe parts. The main markets served are the shoe, automotive, construction, paper and packaging, furniture and consumer markets.

Caxias do Sul, September 15, 2008.

Carlos Zignani
Investors Relations Executive Officer

