

(A free translation of the original in Portuguese)

Marcopolo S.A. and Subsidiaries

**Report of Independent Accountants on Limited
Review of Quarterly Information (ITR)
March 31, 2009**

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Report of Independent Accountants on the Limited Review

To the Board of Directors and Stockholders
Marcopolo S.A. and Subsidiaries
Caxias do Sul - RS

- 1 We have reviewed the accounting information included in the Quarterly Information (ITR) of Marcopolo S.A. and its subsidiaries (parent company and consolidated) for the quarter ended March 31, 2009, comprising the balance sheets, the statements of income, of changes in stockholders' equity and of cash flows, the performance report and the explanatory notes. This Quarterly Information is the responsibility of the Company's management.
- 2 Our review was carried out in conformity with specific standards established by the Institute of Independent Auditors of Brazil (IBRACON) in conjunction with the Federal Accounting Council (CFC) and mainly comprised: (a) inquiries of and discussions with management responsible for the accounting, financial and operating areas of the Company with regard to the main criteria adopted for the preparation of the Quarterly Information and (b) a review of the significant information and of the subsequent events which have, or could have, significant effects on the financial position and operations of the Company and its subsidiaries.
- 3 Based on our review, we are not aware of any material modifications that should be made to the accounting information included in the Quarterly Information referred to above in order that it be stated in accordance with the rules issued by the Brazilian Securities Commission (CVM) applicable to the preparation of Quarterly Information.

Marcopolo S.A. and Subsidiaries

- 4 As mentioned in Note 2.1, due to changes in accounting practices adopted in Brazil during 2008, the statements of income, of changes in stockholders' equity and of cash flows for the quarter ended March 31, 2008, presented for comparison purposes, have been adjusted and are being restated in accordance with Accounting Standards and Procedures (NPC) 12 - Accounting Practices, Changes in Accounting Estimates and Correction of Errors, approved by CVM Deliberation 506/06.

Caxias do Sul, May 12, 2009

PricewaterhouseCoopers
Auditores Independentes
CRC 2SP000160/O-5 "F" RS

Carlos Biedermann
Contador CRC 1RS029321/O-4

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FEDERAL GOVERNMENT SERVICE
BRAZILIAN SECURITIES COMMISSION (CVM)
QUARTERLY INFORMATION (ITR)
COMMERCIAL, INDUSTRIAL AND OTHER COMPANIES

Unaudited
 Corporate Legislation
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REGISTRATION WITH THE CVM DOES NOT IMPLY ANY ANALYSIS OF THE COMPANY. COMPANY MANAGEMENT IS RESPONSIBLE FOR THE ACCURACY OF THE INFORMATION PROVIDED.

01.01- IDENTIFICATION

1 - CVM CODE 00845-1	2 - COMPANY NAME MARCOPOLO S.A.	3 - Federal Corporate Taxpayers' Registration Number - CNPJ 88.611.835/0001-29
4 - State Registration Number - NIRE 43 3 0000723 5		

01.02- HEAD OFFICE

1 - ADDRESS Av. Marcopolo, 280				2 - SUBURB OR DISTRICT Planalto	
3 - POSTAL CODE 95086-200		4 - MUNICIPALITY Caxias do Sul			5 - STATE RS
6 - AREA CODE 54	7 - TELEPHONE 2101-4000	8 - TELEPHONE -	9 - TELEPHONE -		10 - TELEX
11 - AREA CODE 54	12 - FAX 2101-4010	13 - FAX -	14 - FAX -		
15 - E-MAIL http://www.marcopolo.com.br					

01.03- INVESTOR RELATIONS OFFICER (Company Mail Address)

1 - NAME Carlos Zignani					
2 - ADDRESS Av. Marcopolo, 280				3 - SUBURB OR DISTRICT Planalto	
4 - POSTAL CODE 95086-200		5 - MUNICIPALITY Caxias do Sul			6 - STATE RS
7 - AREA CODE 54	8 - TELEPHONE 2101-4115	9 - TELEPHONE -	10 - TELEPHONE -		11 - TELEX
12 - AREA CODE 54	13 - FAX 2101-4010	14 - FAX -	15 - FAX -		
16 - E-MAIL zignani@marcopolo.com.br					

01.04-GENERAL INFORMATION/INDEPENDENT ACCOUNTANT

CURRENT YEAR		CURRENT QUARTER			PRIOR QUARTER		
1-BEGINNING	2-END	3-QUARTER	4-BEGINNING	5-END	6-QUARTER	7-BEGINNING	8-END
1/1/2009	12/31/2009	1	1/1/2009	3/31/2009	4	10/1/2008	12/31/2008
9 - INDEPENDENT ACCOUNTANT PricewaterhouseCoopers Auditores Independentes						10 - CVM CODE 00287-9	
11 - PARTNER RESPONSIBLE Carlos Biedermann					12 - INDIVIDUAL TAXPAYERS' REGISTRATION NUMBER OF THE PARTNER RESPONSIBLE 220.349.270-87		

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01.05- CAPITAL COMPOSITION

Number of shares (Thousands)	Current Quarter 3/31/2009	Prior quarter 12/31/2008	Same quarter in prior year 3/31/2008
Paid-up capital			
1 - Common	85,406	85,406	85,406
2 - Preferred	138,819	138,819	138,819
3 - Total	224,225	224,225	224,225
Treasury Stock			
4 - Common	0	0	0
5 - Preferred	555	1,385	137
6 - Total	555	1,385	137

01.06- CHARACTERISTICS OF THE COMPANY

1 - TYPE OF COMPANY Commercial, Industrial and Other
2 - SITUATION Operating
3 - NATURE OF OWNERSHIP Local Private
4 -ACTIVITY CODE 1070 - Machinery, Equipment, Vehicles and Parts
5 - MAIN ACTIVITY Motor vehicle bodies
6 - TYPE OF CONSOLIDATION Full
7 - TYPE OF REPORT OF THE INDEPENDENT ACCOUNTANT Without exceptions

01.07- COMPANIES EXCLUDED FROM THE CONSOLIDATED FINANCIAL STATEMENTS

1 - ITEM	2 - CNPJ	3 - NAME
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01.08- DIVIDENDS APPROVED AND/OR PAID DURING AND AFTER THE QUARTER

1 - ITEM	2 - EVENT	3 - DATE APPROVED	4 - AMOUNT	5 - DATE OF PAYMENT	6 - TYPE OF SHARE	7 - AMOUNT PER SHARE
01	Supervisory Board Meeting (RCA)	12/12/2008	Interest on own capital	3/27/2009	ON	0.1672000000
02	Supervisory Board Meeting (RCA)	12/12/2008	Interest on own capital	3/27/2009	PN	0.1672000000
03	Supervisory Board Meeting (RCA)	12/12/2008	Dividends	3/27/2009	ON	0.0665000000
04	Supervisory Board Meeting (RCA)	12/12/2008	Dividends	3/27/2009	PN	0.0665000000

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01.09 - SUBSCRIBED CAPITAL AND ALTERATIONS IN THE CURRENT YEAR

1 - ITEM	2 - DATE OF ALTERATION	3 - CAPITAL (IN THOUSANDS OF REAIS)	4 - AMOUNT OF THE ALTERATION (IN THOUSANDS OF REAIS)	5 -NATURE OF ALTERATION	7 - NUMBER OF SHARES ISSUED (THOUSANDS)	8 - SHARE PRICE ON ISSUE DATE (IN REAIS)
01	8/25/2006	450,000	224,000	Revenue reserve	111,848	1.895000000

01.10 - INVESTOR RELATIONS OFFICER

1 - DATE 5/12/2009	2 - SIGNATURE
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1 - CVM CODE	2 - COMPANY NAME	3 - National Corporate Taxpayers' Registry (CNPJ)
00845-1	MARCOPOLO S.A.	88.611.835/0001-29

02.01- Balance Sheet - Assets (R\$ thousand)

1 - Code	2 - Description	3 - 3/31/2009	4 - 12/31/2008
1	Total assets	1,461,235	1,558,582
1.01	Current assets	897,389	1,012,098
1.01.01	Cash and cash equivalents	189,827	201,009
1.01.01.01	Cash and banks	24,303	54,713
1.01.01.02	Financial investments	165,524	146,296
1.02.01	Receivables	331,093	419,193
1.02.01.01	Customers	331,093	419,193
1.02.01.01.01	Interbank accounts	0	0
1.02.01.01.02	Trade accounts receivable	357,999	441,440
1.02.01.01.03	Allowance for doubtful accounts	(26,906)	(22,247)
1.02.01.01.04	Foreign exchange advances	0	0
1.02.01.02	Sundry receivables	0	0
1.03.01	Inventories	178,817	169,468
1.03.01.01	Finished products	48,310	40,003
1.03.01.02	Work in process	17,505	17,166
1.03.01.03	Raw and auxiliary materials	103,597	105,545
1.03.01.04	Advances to suppliers and others	10,307	7,656
1.03.01.05	Provision for losses on inventories	(902)	(902)
1.04.01	Other	197,652	222,428
1.04.01.01	Taxes and contributions recoverable	137,745	146,092
1.04.01.02	Deferred taxes and contributions	26,440	38,029
1.04.01.03	Advances to employees	6,281	7,760
1.04.01.04	Prepaid expenses	582	800
1.04.01.05	Dividends receivable	5,413	3,766
1.04.01.06	Other accounts receivable	21,191	25,981
1.02	Non-current assets	563,846	546,484
1.01.02	Long-term receivables	34,288	33,669
1.01.02.01	Sundry receivables	0	0
1.01.02.02	Related parties	1,335	1,278
1.01.02.02.01	Associated and similar companies	0	0
1.01.02.02.02	Subsidiaries	1,335	1,278
1.01.02.02.03	Other related parties	0	0
1.01.02.03	Others	32,953	32,391
1.01.02.03.01	Taxes and contributions recoverable	1,117	1,004
1.01.02.03.02	Deferred taxes and contributions	19,503	19,151
1.01.02.03.03	Trade accounts receivable	0	0
1.01.02.03.04	Judicial deposits	12,333	12,236
1.01.02.03.05	Other accounts receivable	0	0
1.02.02	Permanent assets	529,558	512,815
1.02.02.01	Investments	345,299	338,333

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02.01- Balance Sheet - Assets (R\$ thousand)

1 - Code	2 - Description	3 - 3/31/2009	4 - 12/31/2008
1.02.02.01.01	Interest in associated and similar companies	0	0
1.02.02.01.02	Interest in associated and similar companies - Goodwill	0	0
1.02.02.01.03	Interest in subsidiaries	344,572	337,606
1.02.02.01.04	Interest in subsidiaries - Goodwill	0	0
1.02.02.01.05	Other investments	727	727
1.02.02.02	Property, plant and equipment	116,006	108,718
1.02.02.02.01	Land	16,161	12,886
1.02.02.02.02	Buildings and facilities	96,172	92,214
1.02.02.02.03	Machinery and equipment	107,569	105,556
1.02.02.02.04	Furniture and fixtures	5,032	5,019
1.02.02.02.05	Vehicles	3,249	3,149
1.02.02.02.06	Computer equipment	10,852	10,577
1.02.02.02.07	Construction in progress	19,327	18,326
1.02.02.02.08	Other property, plant and equipment	98	98
1.02.02.02.09	Advances to suppliers	0	0
1.02.02.02.10	Accumulated depreciation	(142,454)	(139,107)
1.02.02.03	Intangible assets	68,253	65,764
1.02.02.03.01	Software	39,533	39,124
1.02.02.03.02	Trademarks and patents	1,216	1,216
1.02.02.03.03	Goodwill acquired	53,144	49,314
1.02.02.03.04	Accumulated amortization	(25,640)	(23,890)
1.02.02.04	Deferred charges	0	0

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02.02 - Balance Sheet - Liabilities and Stockholders' Equity (R\$ thousand)

1 - Code	2 - Description	3 - 3/31/2009	4 - 12/31/2008
2	Total liabilities and stockholders' equity	1,461,235	1,558,582
2.01	Current liabilities	513,815	597,643
2.01.01	Loans and financing	295,451	287,594
2.01.01.01	Loans and financing	295,451	287,594
2.01.01.02	Funds raised in the open market	0	0
2.02.01	Debentures	0	0
2.03.01	Suppliers	82,208	105,372
2.04.01	Taxes, charges and contributions	12,486	14,980
2.05.01	Dividends payable	7,792	22,551
2.06.01	Provisions	18,571	23,134
2.06.01.01	Corporate income tax	2,413	0
2.06.01.02	Social contribution	1,241	0
2.06.01.03	13 th month salary	4,810	0
2.06.01.04	Vacation pay	10,107	23,134
2.07.01	Debts with related parties	24,110	1,415
2.08.01	Other	73,197	142,597
2.08.01.01	Salaries and wages	3,582	7,437
2.08.01.02	Advances from customers	7,670	17,421
2.08.01.03	Commissioned representatives	11,870	14,253
2.08.01.04	Interest on own capital	134	37,259
2.08.01.05	Employee profit sharing	7,107	20,242
2.08.01.06	Management profit sharing	2,168	7,074
2.08.01.07	Unbilled services	33,194	33,240
2.08.01.08	Contractual creditors	1,770	2,040
2.08.01.09	Other accounts payable	5,702	3,631
2.02	Non-current liabilities	241,772	272,643
2.01.02	Long-term liabilities	241,772	272,643
2.01.02.01	Loans and financing	184,361	216,294
2.01.02.01.01	Loans and financing	184,361	216,294
2.01.02.01.02	Funds raised in the open market	0	0
2.01.02.02	Debentures	0	0
2.01.02.03	Provisions	0	0
2.01.02.04	Debts with related parties	0	0
2.01.02.05	Advances for future capital increase	0	0
2.01.02.06	Other	57,411	56,349
2.01.02.06.01	Taxes, charges and contributions	0	0
2.01.02.06.02	Suppliers	48	24
2.01.02.06.03	Benefits to employees	10,570	10,570
2.01.02.06.04	Provision for contingencies	46,793	45,755

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02.02 - Balance Sheet - Liabilities and Stockholders' Equity (R\$ thousand)

1 - Code	2 - Description	3 - 3/31/2009	4 - 12/31/2008
2.01.02.06.05	Other accounts payable	0	0
2.03	Deferred income	0	0
2.05	Stockholders' equity	705,648	688,296
2.01.05	Paid-up capital	450,000	450,000
2.02.05	Capital reserves	(807)	708
2.02.05.01	Investment subsidies	688	688
2.02.05.02	Gain on treasury stock sales	(1,495)	20
2.03.05	Revaluation reserve	0	0
2.03.05.01	Own assets	0	0
2.03.05.02	Subsidiaries/associated and similar companies	0	0
2.04.05	Revenue reserves	233,639	230,008
2.04.05.01	Legal	19,916	19,916
2.04.05.02	Statutory	216,150	216,150
2.04.05.02.01	For capital increase	141,017	141,017
2.04.05.02.02	For interim dividends	45,000	45,000
2.04.05.02.03	For purchase of own shares	30,133	30,133
2.04.05.03	For Contingencies	0	0
2.04.05.04	Unrealized profits	0	0
2.04.05.05	Retention of profits	0	0
2.04.05.06	Special for undistributed dividends	0	0
2.04.05.07	Other revenue reserves	(2,427)	(6,058)
2.04.05.07.01	Treasury stock	(2,427)	(6,058)
2.05.05	Carrying value adjustments	2,550	7,580
2.05.05.01	Adjustments of marketable securities	0	0
2.05.05.02	Accumulated translation	2,550	7,580
2.05.05.03	Business Combination adjustments	0	0
2.06.05	Retained earnings/Accumulated losses	20,266	0
2.07.05	Advance for future capital increase	0	0

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03.01 - Statement of Income (R\$ thousand)

1 - Code	2 - Description	3 - 1/1/2009 to 3/31/2009	4 - 1/1/2009 to 3/31/2009	5 - 1/1/2008 to 3/31/2008	6 - 1/1/2008 to 3/31/2008
3.01	Gross sales and/or service revenues	374,241	374,241	379,035	379,035
3.02	Revenue deductions	(73,384)	(73,384)	(68,953)	(68,953)
3.03	Net sales and/or service revenues	300,857	300,857	310,082	310,082
3.04	Cost of sales and/or services	(223,520)	(223,520)	(265,653)	(265,653)
3.05	Gross profit	77,337	77,337	44,429	44,429
3.06	Operating expenses/income	(40,374)	(40,374)	(2,859)	(2,859)
3.01.06	Selling	(18,573)	(18,573)	(14,504)	(14,504)
3.02.06	General and administrative	(11,302)	(11,302)	(11,715)	(11,715)
3.02.06.01	Administrative expenses	(9,189)	(9,189)	(9,755)	(9,755)
3.02.06.02	Management fees	(2,113)	(2,113)	(1,960)	(1,960)
3.03.06	Financial	832	832	16,565	16,565
3.03.06.01	Financial income	16,571	16,571	29,214	29,214
3.03.06.02	Financial expenses	(15,739)	(15,739)	(12,649)	(12,649)
3.04.06	Other operating income	647	647	0	0
3.05.06	Other operating expenses	0	0	(2,293)	(2,293)
3.06.06	Equity in earnings of subsidiary and associated companies	(11,978)	(11,978)	9,088	9,088
3.07	Operating profit	36,963	36,963	41,570	41,570
3.08	Non-operating results	0	0	0	0
3.01.08	Income	0	0	0	0
3.02.08	Expenses	0	0	0	0
3.09	Profit before taxation and profit sharing	36,963	36,963	41,570	41,570
3.10	Provision for income tax and social contribution on net income	(3,653)	(3,653)	(15,877)	(15,877)
3.11	Deferred income tax	(11,237)	(11,237)	4,744	4,744
3.12	Statutory profit sharing and contributions	(1,807)	(1,807)	(1,706)	(1,706)
3.01.12	Profit sharing	(1,807)	(1,807)	(1,706)	(1,706)
3.01.12.01	Management	(1,807)	(1,807)	(1,706)	(1,706)
3.02.12	Contributions	0	0	0	0
3.13	Reversal of interest on capital	0	0	0	0
3.15	Net income for the period	20,266	20,266	28,731	28,731
	Number of shares (thousand), excluding treasury stock	223,670	223,670	224,088	224,088
	Net income per share - R\$	0.09061	0.09061	0.12821	0.12821
	Loss per share (Reais)				

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04.01 - Statement of Cash Flows - Indirect Method (R\$ thousand)

1 - Code	2 - Description	3 - 1/1/2009 to 3/31/2009	4 - 1/1/2009 to 3/31/2009	5 - 1/1/2008 to 3/31/2008	6 - 1/1/2008 to 3/31/2008
4.01	Net cash from operating activities	83,331	83,331	7,256	7,256
4.01.01	Cash provided by Operations	57,696	57,696	29,712	29,712
4.01.01.01	Net income for the period	20,266	20,266	28,731	28,731
4.01.01.02	Depreciation and amortization	4,688	4,688	7,909	7,909
4.01.01.03	Cost on Sales of permanent assets	145	145	87	87
4.01.01.04	Equity in the results	11,978	11,978	(9,088)	(9,088)
4.01.01.05	Allowance for doubtful accounts	4,659	4,659	574	574
4.01.01.06	Deferred income tax and social contribution	11,237	11,237	(4,744)	(4,744)
4.01.01.07	Accrued interest and indexation	4,723	4,723	6,243	6,243
4.01.01.08	Cumulative translation adjustments	0	0	0	0
4.01.01.09	Exchange variation of property, plant and equipment abroad	0	0	0	0
4.01.01.10	Minority interest	0	0	0	0
4.02.01	Changes in assets and liabilities	25,635	25,635	(22,456)	(22,456)
4.02.01.01	(Increase) decrease in trade accounts receivable	83,441	83,441	37,185	37,185
4.02.01.02	(Increase) decrease in other accounts receivable	12,977	12,977	(13,203)	(13,203)
4.02.01.03	(Increase) decrease in inventories	(9,349)	(9,349)	(41,471)	(41,471)
4.02.01.04	Increase(decrease) in suppliers	(23,140)	(23,140)	(21,582)	(21,582)
4.02.01.05	Increase (decrease) in other accounts payable	(38,294)	(38,294)	16,615	16,615
4.03.01	Other	0	0	0	0
4.02	Net cash from Investing activities	(15,946)	(15,946)	(37,635)	(37,635)
4.01.02	Investments	(38,994)	(38,994)	(48,371)	(48,371)
4.02.02	Related parties	22,638	22,638	20,234	20,234
4.03.02	Dividends from subsidiaries	15,020	15,020	0	0
4.04.02	Non-current financial investments	0	0	0	0
4.05.02	Purchases of property, plant and equipment	(14,610)	(14,610)	(9,498)	(9,498)
4.03	Net cash from financing activities	(78,567)	(78,567)	(38,201)	(38,201)
4.01.03	New loans and interest	30,141	30,141	115,197	115,197
4.02.03	Payment of loans and interest	(58,940)	(58,940)	(80,305)	(80,305)
4.03.03	Payment of dividends and interest on own capital	(51,884)	(51,884)	(75,020)	(75,020)
4.04.03	Treasury stock	2,116	2,116	1,927	1,927
4.04	Exchange variation on cash and cash equivalents	0	0	0	0
4.05	Increase(decrease) in Cash and cash equivalents	(11,182)	(11,182)	(68,580)	(68,580)
4.01.05	Opening balance of cash and cash equivalents	201,009	201,009	308,138	308,138
4.02.05	Closing balance of cash and cash equivalents	189,827	189,827	239,558	239,558

(A free translation of the original in Portuguese)

**FEDERAL GOVERNMENT SERVICE
BRAZILIAN SECURITIES COMMISSION (CVM)
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05.01 - Statement of Changes in Stockholders' Equity from 1/1/2009 to 3/31/2009 (R\$ thousand)

1 - Code	2 - Description	3 - Capital	4 - Capital reserves	5 - Revaluation reserves	6 - Revenue reserves	7 - Retained earnings/ accumulated losses	8 - Carrying value adjustments	9 - Total stockholders' equity
5.01	Opening balance	450,000	708	0	230,008	0	7,580	688,296
5.02	Prior year adjustments	0	0	0	0	0	0	0
5.03	Adjusted balance	450,000	708	0	230,008	0	7,580	688,296
5.04	Net income /Loss for the Period	0	0	0	0	20,266	0	20,266
5.05	Appropriations	0	0	0	0	0	0	0
5.05.01	Dividends	0	0	0	0	0	0	0
5.05.02	Interest on own capital	0	0	0	0	0	0	0
5.05.03	Other appropriations	0	0	0	0	0	0	0
5.06	Realization of revenue reserves	0	0	0	0	0	0	0
5.07	Carrying value adjustments	0	0	0	0	0	(5,030)	(5,030)
5.07.01	Marketable securities adjustments	0	0	0	0	0	0	0
5.07.02	Cumulative translation adjustments	0	0	0	0	0	(5,030)	(5,030)
5.07.03	Business combination adjustments	0	0	0	0	0	0	0
5.08	Increase/Decrease in capital	0	0	0	0	0	0	0
5.09	Recording/Realization of capital reserves	0	0	0	0	0	0	0
5.10	Treasury stock	0	(1,515)	0	3,631	0	0	2,116
5.11	Other capital transactions	0	0	0	0	0	0	0
5.12	Others	0	0	0	0	0	0	0
5.13	Closing balance	450,000	(807)	0	233,639	20,266	2,550	705,648

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05.02 - Statement of Changes in Stockholders' Equity from 1/1/2009 to 3/31/2009 (R\$ thousand)

1 - Code	2 - Description	3 - Capital	4 - Capital reserves	5 - Revaluation reserves	6 - Revenue reserves	7 - Retained earnings/ accumulated losses	8 - Carrying value adjustments	9 - Total stockholders' equity
5.01	Opening balance	450,000	708	0	230,008	0	7,580	688,296
5.02	Prior year adjustments	0	0	0	0	0	0	0
5.03	Adjusted balance	450,000	708	0	230,008	0	7,580	688,296
5.04	Net income /Loss for the Period	0	0	0	0	20,266	0	20,266
5.05	Appropriations	0	0	0	0	0	0	0
5.05.01	Dividends	0	0	0	0	0	0	0
5.05.02	Interest on own capital	0	0	0	0	0	0	0
5.05.03	Other appropriations	0	0	0	0	0	0	0
5.06	Realization of revenue reserves	0	0	0	0	0	0	0
5.07	Carrying value adjustments	0	0	0	0	0	(5,030)	(5,030)
5.07.01	Marketable securities adjustments	0	0	0	0	0	0	0
5.07.02	Cumulative translation adjustments	0	0	0	0	0	(5,030)	(5,030)
5.07.03	Business combination adjustments	0	0	0	0	0	0	0
5.08	Increase/Decrease in capital	0	0	0	0	0	0	0
5.09	Recording/Realization of capital reserves	0	0	0	0	0	0	0
5.10	Treasury stock	0	(1,515)	0	3,631	0	0	2,116
5.11	Other capital transactions	0	0	0	0	0	0	0
5.12	Others	0	0	0	0	0	0	0
5.13	Closing balance	450,000	(807)	0	233,639	20,266	2,550	705,648

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08.01 – Consolidated Balance Sheet - Assets (R\$ Thousand)

1 - Code	2 - Description	3 - 3/31/2009	4 - 12/31/2008
1	Total assets	2,234,676	2,435,045
1.01	Current assets	1,478,383	1,710,781
1.01.01	Cash and cash equivalents	299,604	434,351
1.01.01.01	Cash and banks	52,041	87,831
1.01.01.02	Financial investments	247,563	346,520
1.02.01	Receivables	615,656	687,299
1.02.01.01	Customers	615,656	687,299
1.02.01.01.01	Interbank accounts	165,236	139,967
1.02.01.01.02	Trade accounts receivable	507,887	591,861
1.02.01.01.03	Allowance for doubtful accounts	(57,467)	(44,529)
1.02.01.01.04	Foreign exchange advances	0	0
1.02.01.02	Sundry receivables	0	0
1.03.01	Inventories	310,474	310,581
1.03.01.01	Finished products	70,652	54,305
1.03.01.02	Work in process	43,609	37,421
1.03.01.03	Raw and auxiliary materials	180,090	205,737
1.03.01.04	Advances to suppliers and others	17,464	15,282
1.03.01.05	Provision for losses on inventories	(1,341)	(2,164)
1.04.01	Other	252,649	278,550
1.04.01.01	Taxes and contributions recoverable	168,797	173,497
1.04.01.02	Deferred taxes and contributions	28,040	40,875
1.04.01.03	Advances to employees	7,235	9,320
1.04.01.04	Prepaid expenses	1,121	1,220
1.04.01.05	Other accounts receivable	47,456	53,638
1.02	Non-current assets	756,293	724,264
1.01.02	Long-term receivables	383,829	373,986
1.01.02.01	Sundry receivables	0	0
1.01.02.02	Related parties	0	0
1.01.02.02.01	Associated and similar companies	0	0
1.01.02.02.02	Subsidiaries	0	0
1.01.02.02.03	Other related parties	0	0
1.01.02.03	Others	383,829	373,986
1.01.02.03.01	Taxes and contributions recoverable	4,172	2,940
1.01.02.03.02	Deferred taxes and contributions	23,726	26,329
1.01.02.03.03	Trade accounts receivable	340,548	329,726
1.01.02.03.04	Judicial deposits	14,818	14,617
1.01.02.03.05	Financial investments	0	83
1.01.02.03.06	Other accounts receivable	565	291
1.02.02	Permanent assets	372,464	350,278
1.02.02.01	Investments	784	912
1.02.02.01.01	Interest in associated and similar companies	0	0
1.02.02.01.02	Interest in subsidiaries	0	0
1.02.02.01.03	Other investments	784	912
1.02.02.02	Property, plant and equipment	289,799	268,982
1.02.02.02.01	Land	24,062	20,409
1.02.02.02.02	Buildings and facilities	168,478	153,248
1.02.02.02.03	Machinery and equipment	221,391	209,908
1.02.02.02.04	Furniture and fixtures	14,640	12,631
1.02.02.02.05	Machinery and equipment	9,404	9,032
1.02.02.02.06	Computer equipment and systems	15,026	13,049
1.02.02.02.07	Construction in progress	48,080	44,010

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08.01 – Consolidated Balance Sheet - Assets (R\$ Thousand)

1 - Code	2 - Description	3 - 3/31/2009	4 - 12/31/2008
1.02.02.02.08	Other property, plant and equipment	10,065	25,415
1.02.02.02.09	Accumulated depreciation	(221,347)	(218,720)
1.02.02.03	Intangible assets	71,498	68,794
1.02.02.03.01	Software	42,143	42,162
1.02.02.03.02	Trademarks and patents	2,484	2,097
1.02.02.03.03	Goodwill	53,144	49,314
1.02.02.03.04	Accumulated amortization	(26,273)	(24,779)
1.02.02.04	Deferred charges	10,383	11,590

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08.02 – Consolidated Balance Sheet – Liabilities and Stockholders' Equity (R\$ Thousand)

1 - Code	2 - Description	3 - 3/31/2009	4 - 12/31/2008
2	Total liabilities and stockholders' equity	2,234,676	2,435,045
2.01	Current liabilities	918,123	1,117,927
2.01.01	Loans and financing	523,644	628,416
2.01.01.01	Loans and financing	414,573	541,104
2.01.01.02	Funds raised in the open market	109,071	87,312
2.02.01	Debentures	0	0
2.03.01	Suppliers	186,011	188,833
2.04.01	Taxes, charges and contributions	22,149	23,862
2.05.01	Dividends payable	7,792	22,551
2.06.01	Provisions	24,753	26,845
2.06.01.01	Corporate income tax	3,426	0
2.06.01.02	Social contribution	1,610	0
2.06.01.03	13 th month salary	6,139	0
2.06.01.04	Vacation pay	13,578	26,845
2.07.01	Debts with related parties	5,702	0
2.08.01	Other	148,072	227,420
2.08.01.01	Salaries and wages	8,595	14,275
2.08.01.02	Advances from customers	20,819	32,103
2.08.01.03	Commissioned representatives	18,337	22,937
2.08.01.04	Interest on own capital	134	37,259
2.08.01.05	Employee profit sharing	7,730	21,386
2.08.01.06	Management profit sharing	2,168	7,074
2.08.01.07	Unbilled services	34,100	33,240
2.08.01.08	Contractual creditors	32,732	38,533
2.08.01.09	Other accounts payable	23,457	20,613
2.02	Non-current liabilities	603,671	621,800
2.01.02	Long-term liabilities	603,671	621,800
2.01.02.01	Loans and financing	531,480	551,703
2.01.02.01.01	Loans and financing	232,228	264,007
2.01.02.01.02	Funds raised in the open market	299,252	287,696
2.01.02.02	Debentures	0	0
2.01.02.03	Provisions	0	0
2.01.02.04	Debts with related parties	0	0
2.01.02.05	Advances for future capital increase	0	0
2.01.02.06	Other	72,191	70,097
2.01.02.06.01	Taxes, charges and contributions	2,333	2,026
2.01.02.06.02	Suppliers	56	52
2.01.02.06.03	Benefits to employees	10,573	10,573
2.01.02.06.04	Provision for contingencies	57,895	56,552
2.01.02.06.05	Other accounts payable	1,334	894
2.03	Deferred income	0	0
2.04	Minority interest	12,033	11,809
2.05	Stockholders' equity	700,849	683,509
2.01.05	Paid-up capital	450,000	450,000
2.02.05	Capital reserves	(807)	708
2.02.05.01	Investment subsidies	688	688
2.02.05.02	Gain on treasury stock sales	(1,495)	20
2.03.05	Revaluation reserve	0	0
2.03.05.01	Own assets	0	0
2.03.05.02	Subsidiaries/associated and similar companies	0	0
2.04.05	Revenue reserves	228,852	225,221

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08.02 – Consolidated Balance Sheet – Liabilities and Stockholders' Equity (R\$ Thousand)

1 - Code	2 - Description	3 - 3/31/2009	4 - 12/31/2008
2.04.05.01	Legal	19,916	19,916
2.04.05.02	Statutory	211,363	211,363
2.04.05.02.01	For capital increase	136,230	136,230
2.04.05.02.02	For interim dividends	45,000	45,000
2.04.05.02.03	For purchase of own shares	30,133	30,133
2.04.05.03	For Contingencies	0	0
2.04.05.04	Unrealized profits	0	0
2.04.05.05	Retention of profits	0	0
2.04.05.06	Special for undistributed dividends	0	0
2.04.05.07	Other revenue reserves	(2,427)	(6,058)
2.04.05.07.01	Treasury stock	(2,427)	(6,058)
2.05.05	Carrying value adjustments	2,550	7,580
2.05.05.01	Adjustments of marketable securities	0	0
2.05.05.02	Accumulated translation	2,550	7,580
2.05.05.03	Business Combination adjustments	0	0
2.06.05	Retained earnings/ Accumulated losses	20,254	0
2.07.05	Advance for future capital increase	0	0

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09.01 – Consolidated Statement of Income (R\$ Thousand)

1 - Code	2 - Description	3 - 1/1/2009 to 3/31/2009	4 - 1/1/2009 to 3/31/2009	5 - 1/1/2008 to 3/31/2008	6 - 1/1/2008 to 3/31/2008
3.01	Gross sales and/or service revenues	563,165	563,165	546,848	546,848
3.02	Revenue deductions	(89,069)	(89,069)	(93,687)	(93,687)
3.03	Net sales and/or service revenues	474,096	474,096	453,161	453,161
3.04	Cost of sales and/or services	(371,150)	(371,150)	(373,422)	(373,422)
3.05	Gross profit	102,946	102,946	79,739	79,739
3.06	Operating expenses/income	(64,205)	(64,205)	(32,800)	(32,800)
3.01.06	Selling	(41,310)	(41,310)	(29,117)	(29,117)
3.02.06	General and administrative	(23,394)	(23,394)	(21,921)	(21,921)
3.02.06.01	Administrative expenses	(21,281)	(21,281)	(19,892)	(19,892)
3.02.06.02	Management fees	(2,113)	(2,113)	(2,029)	(2,029)
3.03.06	Financial	112	112	17,522	17,522
3.03.06.01	Financial income	27,444	27,444	40,343	40,343
3.03.06.02	Financial expenses	(27,332)	(27,332)	(22,821)	(22,821)
3.04.06	Other operating income	387	387	716	716
3.05.06	Other operating expenses	0	0	0	0
3.06.06	Equity in earnings of subsidiary and associated companies	0	0	0	0
3.07	Operating profit	38,741	38,741	46,939	46,939
3.08	Non-operating results	0	0	0	0
3.01.08	Income	0	0	0	0
3.02.08	Expenses	0	0	0	0
3.09	Profit before taxation and profit sharing	38,741	38,741	46,939	46,939
3.10	Provision for income tax and social contribution on net income	(1,367)	(1,367)	(21,365)	(21,365)
3.11	Deferred income tax	(15,438)	(15,438)	5,346	5,346
3.12	Statutory profit sharing and contributions	(1,813)	(1,813)	(1,706)	(1,706)
3.01.12	Profit sharing	(1,813)	(1,813)	(1,706)	(1,706)
3.01.12.01	Management	(1,813)	(1,813)	(1,706)	(1,706)
3.02.12	Contributions	0	0	0	0
3.13	Reversal of interest on capital	0	0	0	0
3.14	Minority interest	131	131	(312)	(312)
3.15	Net income/ loss for the period	20,254	20,254	28,902	28,902
	Number of shares (thousand), excluding treasury stock	223,670	223,670	224,088	224,088
	Net income per share (Reais)	0.09055	0.09055	0.12898	0.12898
	Loss per share (Reais)				

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10.01 – Consolidated Statement of Cash Flows – Indirect Method (R\$ Thousand)

1 - Code	2 - Description	3 - 1/1/2009 to 3/31/2009	4 - 1/1/2009 to 3/31/2009	5 - 1/1/2008 to 3/31/2008	6 - 1/1/2008 to 3/31/2008
4.01	Net cash from operating activities	106,107	106,107	37,863	37,863
4.01.01	Cash provided by Operations	93,386	93,386	58,836	58,836
4.01.01.01	Net income for the period	20,254	20,254	28,902	28,902
4.01.01.02	Depreciation and amortization	8,089	8,089	12,420	12,420
4.01.01.03	Cost on Sales of permanent assets	381	381	552	552
4.01.01.04	Equity in the results	0	0	0	0
4.01.01.05	Allowance for doubtful accounts	12,938	12,938	2,476	2,476
4.01.01.06	Deferred income tax and social contribution	15,438	15,438	(5,346)	(5,346)
4.01.01.07	Accrued interest and indexation	33,054	33,054	19,652	19,652
4.01.01.08	Cumulative translation adjustments	(5,030)	(5,030)	(870)	(870)
4.01.01.09	Exchange variation of property, plant and equipment abroad	7,195	7,195	651	651
4.01.01.10	Exchange variation of deferred assets abroad	843	843	0	0
4.01.01.11	Minority interest	224	224	399	399
4.02.01	Changes in assets and liabilities	12,721	12,721	(20,973)	(20,973)
4.02.01.01	(Increase) decrease in trade accounts receivable	47,884	47,884	67,805	67,805
4.02.01.02	(Increase) decrease in other accounts receivable	11,486	11,486	(46,985)	(46,985)
4.02.01.03	(Increase) decrease in inventories	107	107	(48,326)	(48,326)
4.02.01.04	Increase (decrease) in suppliers	(2,818)	(2,818)	(19,084)	(19,084)
4.02.01.05	(Increase) decrease in other accounts payable	(43,938)	(43,938)	25,617	25,617
4.03.01	Other	0	0	0	0
4.02	Net cash from Investing activities	(33,037)	(33,037)	(157,620)	(157,620)
4.02.01	Investments	0	0	(11,330)	(11,330)
4.02.02	Related parties	5,702	5,702	(4,365)	(4,365)
4.02.03	Dividends from subsidiaries	0	0	0	0
4.02.04	Non current financial investments	83	83	(112,806)	(112,806)
4.02.05	Purchases of property, plant and equipment	(38,822)	(38,822)	(29,119)	(29,119)
4.03	Net cash from financing activities	(207,817)	(207,817)	34,084	34,084
4.03.01	New loans and interest	88,356	88,356	217,042	217,042
4.03.02	Payment of loans and interest	(246,404)	(246,404)	(109,865)	(109,865)
4.03.03	Payment of dividends and interest on own capital	(51,885)	(51,885)	(75,020)	(75,020)
4.03.04	Treasury stock	2,116	2,116	1,927	1,927
4.04	Exchange variation on Cash and cash equivalents	0	0	0	0
4.05	Increase(decrease) in Cash and cash equivalents	(134,747)	(134,747)	(85,673)	(85,673)
4.05.01	Opening balance of cash and cash equivalents	434,351	434,351	495,525	495,525
4.05.02	Closing balance of cash and cash equivalents	299,604	299,604	409,852	409,852

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11.01 – Consolidated Statement of Changes in Stockholders' Equity – from 1/1/2009 to 3/31/2009 (R\$ Thousand)

1 - Code	2 - Description	3 - Capital	4 -Capital reserves	5 - Revaluation reserves	6 - Revenue reserves	7 - Retained earnings/ accumulated losses	8 - Carrying value adjustments	9 - Total stockholders' equity
5.01	Opening balance	450,000	708	0	225,221	0	7,580	683,509
5.02	Prior year adjustments	0	0	0	0	0	0	0
5.03	Adjusted balance	450,000	708	0	225,221	0	7,580	683,509
5.04	Net income/Loss for the Period	0	0	0	0	20,254	0	20,254
5.05	Appropriations	0	0	0	0	0	0	0
5.05.01	Dividends	0	0	0	0	0	0	0
5.05.02	Interest on own capital	0	0	0	0	0	0	0
5.05.03	Other appropriations	0	0	0	0	0	0	0
5.06	Realization of revenue reserves	0	0	0	0	0	0	0
5.07	Carrying value adjustments	0	0	0	0	0	(5,030)	(5,030)
5.07.01	Marketable securities adjustments	0	0	0	0	0	0	0
5.07.02	Cumulative translation adjustments	0	0	0	0	0	(5,030)	(5,030)
5.07.03	Business combination adjustments	0	0	0	0	0	0	0
5.08	Increase/Decrease in capital	0	0	0	0	0	0	0
5.09	Recording/Realization of capital reserves	0	0	0	0	0	0	0
5.10	Treasury stock	0	(1,515)	0	3,631	0	0	2,116
5.11	Other capital transactions	0	0	0	0	0	0	0
5.12	Others	0	0	0	0	0	0	0
5.13	Closing balance	450,000	(807)	0	228,852	20,254	2,550	700,849

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11.02 – Consolidated Statement of Changes in Stockholders' Equity – from 1/1/2009 to 3/31/2009 (R\$ Thousand)

1 - Code	2 - Description	3 - Capital	4 -Capital reserves	5 - Revaluation reserves	6 - Revenue reserves	7 - Retained earnings/ accumulated losses	8 - Carrying value adjustments	9 - Total stockholders' equity
5.01	Opening balance	450,000	708	0	225,221	0	7,580	683,509
5.02	Prior year adjustments	0	0	0	0	0	0	0
5.03	Adjusted balance	450,000	708	0	225,221	0	7,580	683,509
5.04	Net income/Loss for the Period	0	0	0	0	20,254	0	20,254
5.05	Appropriations	0	0	0	0	0	0	0
5.05.01	Dividends	0	0	0	0	0	0	0
5.05.02	Interest on own capital	0	0	0	0	0	0	0
5.05.03	Other appropriations	0	0	0	0	0	0	0
5.06	Realization of revenue reserves	0	0	0	0	0	0	0
5.07	Carrying value adjustments	0	0	0	0	0	(5,030)	(5,030)
5.07.01	Marketable securities adjustments	0	0	0	0	0	0	0
5.07.02	Cumulative translation adjustments	0	0	0	0	0	(5,030)	(5,030)
5.07.03	Business combination adjustments	0	0	0	0	0	0	0
5.08	Increase/Decrease in capital	0	0	0	0	0	0	0
5.09	Recording/Realization of capital reserves	0	0	0	0	0	0	0
5.10	Treasury stock	0	(1,515)	0	3,631	0	0	2,116
5.11	Other capital transactions	0	0	0	0	0	0	0
5.12	Others	0	0	0	0	0	0	0
5.13	Closing balance	450,000	(807)	0	228,852	20,254	2,550	700,849

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**06.01 - Notes to the Quarterly Information
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1 Operations

Marcopolo S.A. is a corporation headquartered in Caxias do Sul, state of Rio Grande do Sul.

The Company's purpose is to manufacture and sell buses, automotive vehicles, vehicle bodies, parts, agricultural and industrial machinery, to import and export, and also to invest in other companies.

Sales are carried out in the domestic market by the Company and its subsidiaries and commercial representatives and in foreign markets by its subsidiaries and commercial representatives.

The Company's subsidiaries, as well as the names under which they can be identified in these financial statements, are the following:

- . Banco Moneo S.A. ("Banco Moneo");
- . Brasa Middle East FZE ("Brasa");
- . Ciferal Indústria de Ônibus Ltda ("Ciferal");
- . GBB Auto S.A.E. ("GBB");
- . Ilmot International Corporation ("Ilmot");
- . Laureano S.A. ("Laureano");
- . Loma Hermosa S.A. ("Loma");
- . Marcopolo Argentina S.A. ("Marsa");
- . Marcopolo Auto Components Co Ltd. ("MAC");
- . Marcopolo Indústria de Carroçarias S.A. ("MPC");
- . Marcopolo International Corporation ("MIC");
- . Marcopolo Latinoamérica S.A. ("Mapla");
- . Marcopolo South Africa Pty Ltd. ("Masa");
- . Marcopolo Trading S.A. ("Trading");
- . Moneo Investimentos S.A. ("Moneo");
- . MVC Componentes Plásticos Ltda. ("MVC");
- . Polo Plastic Component ("Polo Plastic");
- . Polo Serviços em Plásticos Ltda ("Polo Serviços")
- . Polomex S.A. de C.V. ("Polomex");
- . Poloplast Componentes S.A. de C.V. ("Poloplast");

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- . Poloplast Paineis e Componentes Ltda ("Paineis");
- . Rotas do Sul Logística Ltda. ("Rotas do Sul");
- . Russian Busses Marco ("Russian");
- . San Marino Bus de México S.A. de C.V. ("San Marino México");
- . San Marino Ônibus e Implementos Ltda. ("San Marino");
- . Spheros Climatização do Brasil S.A. ("Spheros");
- . Spheros México S.A. de C.V. ("Spheros México");
- . Spheros Thermosystems Colombia Ltda. ("Spheros Colombia");
- . Syncroparts Comércio e Distribuição de Peças Ltda. ("Syncro");
- . Superpolo S.A. ("Superpolo");
- . Tata Marcopolo Motors Limited ("Tata"), and
- . WSul Espumas Indústria e Comércio Ltda. ("WSul");

2 Presentation of the Quarterly Information

The quarterly information, expressed in thousands of reais (unless otherwise indicated), was prepared and is being presented in accordance with the accounting practices adopted in Brazil, based on the provisions of Brazilian Corporation Law and rules of the Brazilian Securities Commission (CVM).

2.1 Alterations to the Brazilian Corporation Law

Law No. 11638 was enacted on December 28, 2007, and altered by Provisional Measure (MP) No. 449 of December 4, 2008, amending and introducing new provisions to Brazilian Corporation Law. The main purpose of this law and MP was to amend the Brazilian Corporation Law to allow the process of convergence of the accounting practices adopted in Brazil with those included in the International Financial Reporting Standards issued by the International Accounting Standards Board (IASB). The application of this law and MP is mandatory for annual financial statements for years that began on or after January 1, 2008.

The changes in the Brazilian Corporation Law had the following principal impacts on the Company's Quarterly Information at March 31, 2008:

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- (a) Investments in marketable securities: trading and available for sale securities are now stated at fair value against results and stockholders' equity, respectively (Note 4).
- (b) Adjustment to present value - trade accounts receivable and accounts payable to suppliers were adjusted to present value (Note 5).
- (c) Derivative financial instruments - the Company began to record the derivative financial instruments at fair value (Note 19).
- (d) Financial leases - leased machinery and equipment were recorded in property, plant and equipment and the corresponding debt balance in "Loans and financing" (Note 2.2).
- (e) Investments abroad - the currency translation effect on investments is now recorded in the account "Carrying value adjustments", in stockholders' equity.
- (f) Reclassifications - expenditures recorded in deferred charges related to the development of new products were reclassified to expenses.
- (g) Stock option plan - the Company now recognizes the stock option plan as expense.
- (h) Goodwill on the acquisition of investment in San Marino, acquired on January 31, 2007, and in Loma, acquired on December 21, 2007, was reclassified to the account "Intangible assets" (Note 10).

As permitted by the Brazilian Accounting Pronouncements Committee (CPC) pronouncement 13 - First-time adoption of Law No. 11638/07 and MP No. 449/08, the Company's management opted to restate the comparative figures to comply with the Accounting Standards and Procedures (NPC) No. 12 - Accounting Practices, Changes in Estimates and Correction of Errors.

The changes in accounting practices described above affected the result for the quarter ended March 31, 2008 as presented below:

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	<u>Parent Company</u>
	<u>Quarter ended March 31, 2008</u>
Balance originally presented	28,235
Adjustments introduced by Law No. 11638/07	
Adjustment to present value - trade accounts receivable	(419)
Adjustment to present value - accounts payable to suppliers	(147)
Exchange variation on investments abroad	870
Deferred income tax and social contribution	<u>192</u>
Adjusted balance (parent company)	28,731
	<u>Consolidated</u>
	<u>Quarter ended March 31, 2008</u>
Adjusted balance (parent company)	28,731
Adjustments to reconcile the stockholders' equity of the parent company with the consolidated stockholders' equity	
Realization of gains obtained by the parent company from transactions with subsidiaries, net of income tax and social contribution	3,617
Elimination of gains obtained by the parent company from transactions with subsidiaries, net of income tax and social contribution	<u>(3,446)</u>
Adjusted balance (consolidated)	<u><u>28,902</u></u>

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2.2 Description of the principal accounting practices adopted

The principal accounting practices adopted in the preparation of this Quarterly Information are described below:

(a) Determination of net income

Net income is determined on the accrual basis of accounting.

(b) Accounting estimates

Accounting estimates are based on objective and subjective factors, according to management's judgment, to determine the appropriate amount to be recorded in the quarterly information. Significant items subject to these estimates and assumptions include the residual value of property, plant and equipment, the allowance for doubtful accounts, inventories, deferred income tax assets, provision for contingencies, valuation of derivative instruments and liabilities related to employee benefits. The settlement of transactions involving these estimates may result in different amounts due to inaccuracies inherent in the process of their determination. The Company reviews the estimates and assumptions at least once a year.

(c) Foreign currency

Monetary assets and liabilities denominated in foreign currencies were translated into Brazilian reais using the foreign exchange rate on the balance sheet date. Differences arising from the conversion of currency are recognized in the statement of income. For investee companies located abroad, their assets and liabilities are translated into reais using the exchange rate on the balance sheet date.

(d) Cash and cash equivalents

These comprise cash, bank deposits, short-term investments with high liquidity and immaterial risk of change in value.

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(e) Financial instruments

Classification and measurement

The Company classifies its financial assets according to the following categories: measured at market value through results, and loans and receivables. The classification depends on the purpose for which the financial assets were acquired. Management determines the classification of the financial assets when first recorded.

Financial assets measured at fair value through results

These are financial assets held for active and frequent trading. Derivatives are also classified as held for trading, unless they have been designated as hedge instruments. These assets are classified as current assets. Gains or losses arising from changes in fair value of financial assets measured at fair value through results are recorded in the statement of income in "financial result" in the period they occur, unless the instrument has been contracted in connection with another instrument. In this case, the variations are recognized in the same item in the statement of income affected by this latter instrument.

Loans and receivables

These comprise loans granted and receivables which are non-derivative financial assets with fixed or determinable payments, not quoted in an active market. Loans and receivables are included in current assets, except for those with maturity of more than 12 months after the balance sheet date (which are classified as non-current assets). The Company's loans and receivables comprise loans granted to associated companies, trade accounts receivable, other accounts receivable and cash and cash equivalents, excluding short-term investments. Loans and receivables are recorded at amortized cost, based on the effective interest rate method.

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Fair value

For financial assets without an active market or public quotation, the Company determines fair value through valuation techniques, which consist of the use of recent transactions with third parties, the reference to other substantially similar instruments, the analysis of discounted cash flows and option pricing models which make the greatest use possible of information from the market and the least use possible of information from Company management.

The Company evaluates, at the balance sheet date, if there is objective evidence that a financial asset or a group of financial assets is overstated (impaired) in relation to its recoverable value. If there is such evidence for available-for-sale financial assets, the cumulative loss - calculated as the difference between the acquisition cost and current market value minus any impairment loss of this financial asset previously recognized in results - is transferred from equity to the statement of income.

(f) Derivative instruments and hedge activities

Initially, derivatives are recognized at fair value at the date when the derivative agreement is signed and subsequently recalculated at their fair value, with the changes in fair value recorded in the result, except when the derivative is designated as a hedge of cash flows.

Although the Company uses derivatives for protection, it does not apply hedge accounting.

The fair value of derivative instruments is disclosed in Note 19.

(g) Trade accounts receivable

Trade accounts receivable are initially stated at present value, net of the allowance for doubtful accounts. The allowance for doubtful accounts is established when there is objective evidence that the Company will not be able to realize the amounts due in accordance with the original terms of the accounts receivable. The amount of the allowance is the difference between the book value and the recoverable value.

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The present value is calculated based on the effective interest rate of installment sales. This rate is compatible with the nature, term and risks of similar transactions under normal market conditions. The rate at March 31, 2009 and 2008 corresponds to approximately 8.8% p.a.

(h) Inventories

Inventories are stated at the lower of cost and net realizable value. Cost is determined using the Weighted Moving Average method. The costs of finished products and work in process comprise raw materials, direct labor, other direct costs and related general production expenses (based on the normal operational capacity), except for borrowing costs. The net realizable value is the estimated sales price in the normal course of business, net of the execution costs and selling expenses. Imports in transit are stated at the accumulated cost of each import.

(i) Deferred income tax and social contribution

Deferred taxes are calculated on income tax and social contribution losses and the temporary differences between the tax calculation bases of assets and liabilities and the respective book values in the financial statements. The currently defined tax rates of 25% for income tax and 9% for social contribution are used to calculate deferred tax assets (Note 17).

Deferred tax assets are recognized to the extent that it is probable sufficient future taxable profit will be available to be offset by temporary differences and/or tax losses, considering projections of future income based on internal assumptions and future economic scenarios which may, therefore, suffer changes.

(j) Other current and non-current assets

These assets are stated at cost or net realizable values including accrued earnings, as well as monetary and foreign exchange rate variations, when applicable.

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(k) Investments in subsidiary and associated companies

Cost and/or equity value

Investments in subsidiary and jointly owned subsidiaries are recorded based on the equity accounting method, recognized in results as operating income (or expense). In the event of exchange variation on investments in associated and subsidiary companies abroad, changes in the value of an investment exclusively arising from the exchange variation are recorded in the account "Carrying value adjustments", in stockholders' equity, and will be recorded in results only when the investment is sold or written down as a loss. To calculate equity in the results, unrealized gains or transactions between the Company and its associated and similar companies are eliminated proportionately to the Company's interest; unrealized losses are also eliminated, unless the transaction provides evidence of permanent loss (impairment) of the asset transferred.

When necessary, the accounting practices of the subsidiary and jointly owned subsidiaries are altered to be consistent with the practices adopted by the Company.

Goodwill

Goodwill on the acquisition of an investment is calculated as the difference between the purchase amount and book value of the stockholders' equity of the company acquired. Goodwill recorded in intangible assets based on expected future profitability was amortized up to December 31, 2008 (Note 10). After this date the Company will analyze the recovery value periodically (at least annually).

(l) Property, plant and equipment

These are stated at acquisition, formation or construction cost. Depreciation is calculated on the straight-line method, in accordance with the rates disclosed in Note 9. Land is not depreciated.

Gains and losses on sales are determined by comparing the sales amounts with the book value and are included in the result.

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The costs of charges on borrowings used to finance the construction of property, plant and equipment are capitalized during the period necessary to construct and prepare the asset for the intended use.

Repairs and maintenance costs are allocated to results during the period in which they are incurred. The cost of major renovations is included in the book value of the asset when it is probable that future economic benefits which exceed the performance standard initially evaluated for the existing asset will be obtained by the Company. Major renovations are depreciated over the remaining useful life of the related asset.

**Analysis of the recoverable value
and determination of economic useful life**

Item II of paragraph 3 of article 183 of Law No. 6404/76, complemented by Law No. 11638/07, and Provisional Measure No. 449/08, establishes that the Company must periodically analyze the recoverable values of property, plant and equipment and intangible assets, in addition to reviewing and adjusting the criteria used for the determination of estimated economic useful life and calculation of depreciation and amortization.

However, CPC Pronouncement 13 - First-time adoption of Law No. 11638/07 makes an exception, stating that the first of the aforementioned periodical analyses can be carried out up to the end of the fiscal year beginning on January 1, 2009. Accordingly, the Company intends to carry out the analyses, reviews and adjustments as from the year ending December 31, 2009. In the current quarter, no needs for adjustments were identified based on the information presently available.

(m) Intangible assets

Research and development

Research expenditures are recognized as expenses when incurred.

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Computer programs (software)

Software licenses acquired are capitalized and amortized over their estimated useful life, at the rates described in Note 10.

Costs of software development or maintenance are expensed as incurred. Expenditures directly associated with identifiable and unique software, controlled by the Company and which will probably generate economic benefits greater than the costs for more than one year, are recognized as intangible assets. Expenditures for development of software recognized as assets are amortized using the straight-line method over the useful lives, at the rates described in Note 10.

Other intangible assets

The acquisition costs of patents, trademarks and licenses are capitalized and amortized using the straight-line method over the useful lives, at the rates described in Note 10.

(n) Deferred charges

Deferred charges, comprising pre-operating expenses, are amortized in up to ten years.

(o) Leases

Leases of property, plant and equipment in which the Company substantially assumes all ownership risks and benefits are classified as financial leases. These financial leases are recorded as a financed purchase, recognizing at the beginning of the lease a property, plant and equipment item and a financing liability (lease). Property, plant and equipment acquired in finance leases are depreciated at the rates defined in Note 9.

(p) Current and long-term liabilities

These liabilities are stated at known or estimated amounts including, when applicable, accrued charges and monetary and/or exchange variations incurred through the balance sheet date.

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(q) Provisions

A provision is recorded in the balance sheet when there is a legal or presumed present obligation as a result of a past event, and it is probable that financial resources will be required to settle the obligation. The provisions are recorded based on the best estimates of the risks involved.

(r) Employee benefits

Pension obligations

The liability related to the defined benefit pension plans is the present value of the defined benefit obligation at the balance sheet date, less the market value of the plan assets, adjusted for actuarial gains or losses and costs of past service. The defined benefit obligation is calculated annually by independent actuaries using the projected unit credit method. The present value of the defined benefit obligation is determined by estimating the future cash outflow using the interest rates of government bonds with maturities approximating those of the related liability.

The actuarial gains and losses arising from changes in actuarial assumptions and amendments in the pension plans are charged or credited to results according to the average remaining service period of the related employees.

For the defined contribution plans, the Company pays contributions to pension plans administered publicly or privately on contractual bases. When the contributions have been made, the Company has no obligations related to additional payments. The regular contributions comprise net periodic costs of the period in which they are due and therefore are included in the personnel costs.

Profit sharing and bonuses

Profit sharing and bonuses are normally recognized at the end of the year, when the amount can be accurately calculated by the Company.

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Share-based remuneration

The Company offers to its employees and executives share-based remuneration plans, to be settled in Company stock, according to which the Company receives services in exchange for stock purchase options. The fair value of options granted is recognized as an expense during the period in which the right is obtained, i.e., the period during which specific vesting conditions must be met. At the date of the balance sheet, the Company revises the estimated number of options which will vest and subsequently recognizes the impact of the change in initial estimates, if any, in the statement of income against stockholders' equity, on a prospective basis.

(s) Borrowings

Borrowings are initially recognized at fair value, upon receipt of funds, net of transaction costs. Subsequently, the borrowings are presented at amortized cost, that is, plus charges and interest in proportion to the period elapsed ("pro rata temporis").

(t) Interest on own capital

Interest on own capital is first recorded as a financial expense and is then reversed in the statement of income and stated as an appropriation of retained earnings in the statements of changes in stockholders' equity. For tax purposes, interest on own capital is treated as a financial expense, thus reducing the income tax and social contribution calculation basis.

(u) Exclusive investment funds

In order to provide more transparency to the information in the quarterly information, the balances and transactions relating to funds in which the Company is the only quotaholder are included on a consolidated basis.

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(v) Revenue recognition

Revenue comprises the present value of goods and services sold in the normal course of business, and is calculated on the accrual basis of accounting. Sales revenue is recognized when: (i) the sales value can be accurately calculated; (ii) costs incurred or to be incurred related to the sale can be accurately calculated; (iii) it is probable that the Company will obtain economic benefits; and (iv) significant risks and benefits of ownership of goods are transferred to the purchaser.

Revenue from royalties is recognized on the accrual basis of accounting, in accordance with the substance of the related agreements. Interest income is recognized in proportion to the time elapsed, taking into consideration the outstanding principal and the effective rate during the period up to maturity, when this revenue will be credited to the Company.

3 Consolidated Financial Statements

The accounting policies were uniformly applied in all consolidated companies and are consistent with those used in the prior year.

The consolidated financial statements include those of Marcopolo S.A. and of the following subsidiaries and jointly-owned subsidiaries:

	Percentage holding			
	3/31/09		12/31/08	
	Direct	Indirect	Direct	Indirect
Subsidiaries				
Banco Moneo		100.00		100.00
Brasa (*)		100.00		100.00
Ciferal	99.99	0.01	99.99	0.01
Ilmot (*)	100.00		100.00	
Laureano (*)		100.00		100.00
MAC (*)	100.00		100.00	

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	Percentage holding			
	3/31/09		12/31/08	
	Direct	Indirect	Direct	Indirect
MPC (*)		100.00		100.00
MIC (*)		100.00		100.00
Mapla (*)	99.99	0.01	99.99	0.01
Marsa (*)	90.00	10.00	90.00	10.00
Masa (*)	100.00			100.00
Trading	99.99	0.01	99.99	0.01
Moneo	100.00		100.00	
Polo Serviços	99.00	1.00	99.00	1.00
Polomex (*)	3.61	70.39	3.61	70.39
Poloplast (*)		100.00		100.00
Painéis	100.00			
Syncroparts	99.99	0.01	99.99	0.01
Jointly-controlled subsidiaries				
Loma (*)	33.00		33.00	
MVC	46.00		46.00	
Polo Plastic (*)		50.00		50.00
Russian (*)		50.00		50.00
San Marino	45.00		39.59	
Rotas do Sul		45.00		39.59
San Marino México (*)		45.00		39.59
Sferos	40.00		40.00	
Sferos Colômbia (*)		40.00		40.00
Sferos México (*)		40.00		40.00
Superpolo (*)		50.00		50.00
Tata (*)	49.00		49.00	
WSul	30.00		30.00	
GBB (*)	49.00		49.00	

(*) Subsidiaries abroad

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	Percentage holding			
	3/31/09		12/31/08	
	Direct	Indirect	Direct	Indirect
Exclusive Investment Funds				
Fundo de Investimento Paradiso Multimercado	100.00		100.00	
FIDC Marcopolo Financeiro	100.00		100.00	

The following main practices are adopted in the preparation of the consolidated financial statements:

- (a) Intercompany balances are eliminated on consolidation.
- (b) Investments in capital, reserves and retained earnings of subsidiaries are eliminated.
- (c) Intercompany revenues and expenses, as well as unrealized profits on intercompany transactions, are eliminated. Unrealized losses are also eliminated but only when there is no evidence of difficulties in the recovery of the related assets.
- (d) Taxes on unrealized profit are eliminated and presented as deferred taxes in the consolidated balance sheet.
- (e) The minority interest amounts are shown separately in the consolidated quarterly information.
- (f) The quarterly information of the jointly owned subsidiaries indicated above, are consolidated in proportion to the investments in their capital. The amounts of the main balances in the financial statements of these companies are as follows:

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	<u>Superpolo</u>		<u>Polo Plastic</u>		<u>Russian</u>	
	<u>3/31/09</u>	<u>12/31/08</u>	<u>3/31/09</u>	<u>12/31/08</u>	<u>3/31/09</u>	<u>12/31/08</u>
Assets						
Current assets	56,358	60,910	8,502	11,010	28,574	32,550
Non-current assets						
Long-term receivables	46	54				
Property, plant and equipment and intangible assets	<u>35,918</u>	<u>41,892</u>	<u>4,798</u>	<u>5,716</u>	<u>4,506</u>	<u>5,112</u>
Total assets	<u>92,322</u>	<u>102,856</u>	<u>13,300</u>	<u>16,726</u>	<u>33,080</u>	<u>37,662</u>
Liabilities and stockholders' equity						
Current liabilities	62,128	64,462	6,968	9,288	60,590	62,956
Non-current liabilities	9,310	13,724			140	212
Long-term liabilities	<u>20,884</u>	<u>24,670</u>	<u>6,332</u>	<u>7,438</u>	<u>(27,650)</u>	<u>(25,506)</u>
Stockholders' equity	<u>92,322</u>	<u>102,856</u>	<u>13,300</u>	<u>16,726</u>	<u>33,080</u>	<u>37,662</u>
Total liabilities and stockholders' equity						
	<u>3/31/09</u>	<u>3/31/08</u>	<u>3/31/09</u>	<u>3/31/08</u>	<u>3/31/09</u>	<u>3/31/08</u>
Statements of operations						
Net operating revenue	23,742	24,326	2,858	5,946	46	10,032
Gross profit (loss)	4,896	1,980	310	878	(66)	(1,842)
Operating profit (loss)	(906)	(400)	(292)	234	(6,288)	(2,542)
Profit (loss) before taxation	(906)	(434)	(292)	250	(6,288)	(1,939)
Income tax and social contribution	(42)			(64)	1,600	
Net income (loss) for the year	(948)	(434)	(292)	186	(4,688)	(1,988)
	<u>3/31/09</u>	<u>12/31/08</u>	<u>3/31/09</u>	<u>12/31/08</u>	<u>3/31/09</u>	<u>12/31/08</u>
			<u>Wsul</u>	<u>San Marino (a)</u>	<u>Spheros (b)</u>	
Assets						
Current assets	4,017	3,071	97,804	85,173	27,515	26,988
Non-current assets						
Long-term receivables			373	5,044	85	
Property, plant and equipment and intangible assets	<u>4,097</u>	<u>4,843</u>	<u>51,824</u>	<u>52,665</u>	<u>4,475</u>	<u>4,578</u>
Total assets	<u>8,113</u>	<u>7,914</u>	<u>150,002</u>	<u>142,882</u>	<u>32,075</u>	<u>31,566</u>

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	<u>Wsul</u>		<u>San Marino (a)</u>		<u>Spheros (b)</u>	
	<u>3/31/09</u>	<u>12/31/08</u>	<u>3/31/09</u>	<u>12/31/08</u>	<u>3/31/09</u>	<u>12/31/08</u>
Liabilities and stockholders' equity						
Current liabilities	1,880	823	104,524	99,661	12,550	13,158
Non-current liabilities						
Long-term liabilities		97	36,149	31,354		
Stockholders' equity	<u>6,233</u>	<u>6,994</u>	<u>9,329</u>	<u>11,867</u>	<u>19,525</u>	<u>18,408</u>
Total liabilities and stockholders' equity	<u>8,113</u>	<u>7,914</u>	<u>150,002</u>	<u>142,882</u>	<u>32,075</u>	<u>31,566</u>
	<u>3/31/09</u>	<u>3/31/08</u>	<u>3/31/09</u>	<u>3/31/08</u>	<u>3/31/09</u>	<u>3/31/08</u>
Statements of operations						
Net operating revenue	2,633	3,616	48,738	49,564	15,825	15,444
Gross profit (loss)	(513)	1,078	3,789	7,241	3,693	3,481
Operating profit (loss)	(760)	612	(3,560)	985	1,955	1,986
Profit (loss) before taxation	(760)	612	(3,560)	985	1,955	2,001
Income tax and social contribution		(87)	1,091	(257)	(838)	(711)
Net income (loss) for the year	(760)	525	(2,480)	590	1,118	1,290
			<u>Tata</u>	<u>Loma(1)</u>	<u>MVC(2)</u>	
	<u>3/31/09</u>	<u>12/31/08</u>	<u>3/31/09</u>	<u>12/31/08</u>	<u>3/31/09</u>	<u>12/31/08</u>
Assets						
Current assets	29,214	25,131	43,048	45,728	20,778	23,934
Non-current assets						
Long-term receivables			3,824	3,404	6,680	6,556
Property, plant and equipment and intangible assets	<u>102,288</u>	<u>100,749</u>	<u>19,300</u>	<u>20,191</u>	<u>24,283</u>	<u>24,946</u>
Total assets	<u>131,502</u>	<u>125,880</u>	<u>66,173</u>	<u>69,323</u>	<u>51,741</u>	<u>55,436</u>
Liabilities and stockholders' equity						
Current liabilities	86,365	70,033	27,470	18,081	22,593	26,351
Non-current liabilities						
Long-term liabilities	36,508	38,416	5,664	5,057	10,750	11,555
Stockholders' equity	<u>8,629</u>	<u>17,431</u>	<u>33,039</u>	<u>46,185</u>	<u>18,398</u>	<u>17,530</u>
Total liabilities and stockholders' equity	<u>131,502</u>	<u>125,880</u>	<u>66,173</u>	<u>69,323</u>	<u>51,741</u>	<u>55,436</u>

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	<u>Tata</u>		<u>Loma(1)</u>		<u>MVC(2)</u>	
	<u>3/31/09</u>	<u>3/31/08</u>	<u>3/31/09</u>	<u>3/31/08</u>	<u>3/31/09</u>	<u>3/31/08</u>
Statements of operations						
Net operating revenue	10,461	2,373	24,521	15,446	19,224	
Gross profit (loss)	(4,124)	(840)	5,179	4,472	2,496	
Operating profit (loss)	(8,088)	(876)	2,942	3,337	887	
Profit (loss) before taxation	(8,088)	(876)	2,942	3,337	887	
Income tax and social contribution			(1,045)	(1,468)	(17)	
Net income (loss) for the year	(8,088)	(876)	1,861	1,869	870	

- (1) This company was acquired and was proportionally consolidated as from the first quarter of 2008.
- (2) This company was proportionally consolidated as from the fourth quarter of 2008.
- (a) Comprises the consolidated financial information of the companies San Marino, Rotas do Sul and San Marino México.
- (b) Comprises the consolidated financial information of the companies Spheros, Spheros Colômbia and Spheros México.

The reconciliation of net income for the year and stockholders' equity is as follows:

	<u>Result for the period</u>		<u>Stockholders' equity</u>	
	<u>3/31/09</u>	<u>3/31/08</u>	<u>3/31/09</u>	<u>12/31/08</u>
Parent company	20,266	28,731	705,648	688,296
Realization of profits recorded by the parent company in transactions with subsidiaries, net of income tax and social contribution	4,787	3,617		
Elimination of the profits recorded by the parent company in transactions with subsidiaries, net of income tax and social contribution	(4,799)	(3,446)	(4,799)	(4,787)
Consolidated	<u>20,254</u>	<u>28,902</u>	<u>700,849</u>	<u>683,509</u>

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4 Cash and Banks and Financial Investments

	<u>Parent company</u>		<u>Consolidated</u>	
	<u>3/31/09</u>	<u>12/31/08</u>	<u>3/31/09</u>	<u>12/31/08</u>
Current				
Cash and banks				
In Brazil	24,303	54,713	35,440	71,883
Abroad			16,601	15,948
	<u>24,303</u>	<u>54,713</u>	<u>52,041</u>	<u>87,831</u>
Financial investments				
In Brazil	165,524	146,296	214,617	208,483
Abroad			15,060	123,766
FIDC - Marcopolo Financeiro			17,886	14,271
	<u>165,524</u>	<u>146,296</u>	<u>247,563</u>	<u>346,520</u>
Total Current	<u>189,827</u>	<u>201,009</u>	<u>299,604</u>	<u>434,351</u>
Non current				
Financial investments - held for trading				
In Brazil				83
Total non current				<u>83</u>
	<u>189,827</u>	<u>201,009</u>	<u>299,604</u>	<u>434,434</u>

The financial investments mainly refer to bank deposit certificates and fixed income funds, remunerated at rates that vary from 100.00% to 104.5% of the Interbank Deposit Certificate (CDI) interest rate, resulting in a weighted average of 101.06% of CDI (December 31, 2008 - 101.14%). Financial investments abroad are remunerated at the average rate of 0.15% per annum (p.a.) plus the U.S. dollar exchange variation. The banks managing these funds are considered prime institutions.

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The amounts invested in FIDC correspond to senior quotas of the Marcopolo Credit Rights Investment Fund. The objective of the Fund is to provide gains to its quotaholders through the definitive purchase of credit rights without any kind of co-obligation by the assignors.

5 Trade Accounts Receivable

	<u>Parent company</u>		<u>Consolidated</u>	
	<u>3/31/09</u>	<u>12/31/08</u>	<u>3/31/09</u>	<u>12/31/08</u>
Current assets				
Domestic market	178,879	258,144	251,129	303,196
Foreign market	182,588	187,135	232,626	259,363
FIDC - Marcopolo Financeiro			27,992	33,517
Interbank accounts			165,236	139,967
Less:				
Adjustment to present value	(3,468)	(3,839)	(3,860)	(4,215)
Allowance for doubtful accounts	(26,906)	(22,247)	(57,467)	(44,529)
	<u>331,093</u>	<u>419,193</u>	<u>615,656</u>	<u>687,299</u>
Non-current assets				
Domestic market				
Foreign market			5,335	6,699
Interbank accounts			335,213	323,027
			<u>340,548</u>	<u>329,726</u>
	<u>331,093</u>	<u>419,193</u>	<u>956,204</u>	<u>1,017,025</u>

The Marcopolo Credit Rights Investment Fund (FIDC), as Assignee, was formed through a private instrument of commitment for the assignment and purchase of credit rights and other covenants, together with BEM Distribuidora de Títulos e Valores Mobiliários Ltda. (Administrator), Banco Moneo S.A. (Assignor) and Banco Bradesco S.A. (Custodian).

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Interbank accounts refer to financing for acquisition of buses granted by Banco Moneo through the Government Agency for Machinery and Equipment Financing (Finame) program.

6 Inventories

	Parent company		Consolidated	
	3/31/09	12/31/08	3/31/09	12/31/08
Finished products	48,310	40,003	70,652	54,305
Work in process	17,505	17,166	43,609	37,421
Raw and auxiliary materials	103,597	105,545	180,090	205,737
Advances to suppliers and others	10,307	7,656	17,464	15,282
Provision for losses on inventories	(902)	(902)	(1,341)	(2,164)
	178,817	169,468	310,474	310,581

7 Taxes and Contributions Recoverable

	Parent company		Consolidated	
	3/31/09	12/31/08	3/31/09	12/31/08
Current:				
Corporate Income Tax (IRPJ)	46,495	43,998	53,085	50,056
Social Contribution on Net Income (CSLL)	20,554	20,044	24,177	22,395
Excise Tax (IPI)	2,261	4,550	3,792	5,709
State Value-added Tax on Sales and Services (ICMS)	52,834	58,465	53,564	59,161
Social Integration Program (PIS)	3,914	4,089	4,353	4,485
Social Contribution on Revenues (COFINS)	11,217	13,834	11,975	14,512
Other	470	1,112	17,851	17,179
	137,745	146,092	168,797	173,497

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	<u>Parent company</u>		<u>Consolidated</u>	
	<u>3/31/09</u>	<u>12/31/08</u>	<u>3/31/09</u>	<u>12/31/08</u>
Non-current:				
ICMS	1,117	1,004	4,172	2,940
	<u>138,862</u>	<u>147,096</u>	<u>172,969</u>	<u>176,437</u>

8 Investments

	<u>Parent company</u>		<u>Consolidated</u>	
	<u>3/31/09</u>	<u>12/31/08</u>	<u>3/31/09</u>	<u>12/31/08</u>
In subsidiary and jointly-controlled subsidiaries	344,572	337,606		
Other investments	<u>727</u>	<u>727</u>	<u>784</u>	<u>912</u>
	<u>345,299</u>	<u>338,333</u>	<u>784</u>	<u>912</u>

Investments in subsidiaries and jointly-controlled subsidiaries are shown below:

Subsidiaries:

	<u>Ciferal</u>	<u>Ilmot</u>	<u>Mac</u>	<u>Mapla</u>	<u>Marsa</u>	<u>Masa</u>	<u>Moneo</u>	<u>Polo</u>	<u>Polomex</u>	<u>Paineis</u>	<u>Syncro</u>	<u>Trading</u>
	(2)	(1)	(1)	(1)	(1)	(1)			(2)	(2)		
Investment data												
Capital	20,000	35,642	4,261	1,238	459	7,603	100,000	500	20,399	10,989	4,000	1,000
Adjusted stockholders'/ quotaholders' equity	64,973	46,524	3,879	32,395	23	(2,853)	113,145	7,536	43,263	5,694	12,748	9,255
Shares or quotas held	499,953	50,000	1	4,000	736,000	100	75,000	1	3,011,659	1	1	13,450,103
Percentage holding	99.99	100.00	100.00	99.99	90.00	100.00	100.00	99.00	3.61	99.99	99.99	99.99
Net income (loss) for the year	(1,401)	(2,274)	(382)	(1,275)	(213)	(4,275)	1,550	125	(548)	(156)	182	181
Changes in investments												
Opening balances												
Net equity	65,582	49,368	4,310	37,796	223		97,893	7,337	1,597	5,849	12,565	9,073
Payment of capital							25,000					
Acquisition of investment						621						
Dividends received							(11,298)					
Equity in the results	(1,401)	(2,274)	(382)	(2,114)	(192)	(3,603)	1,550	124	51	(156)	182	181
Cumulative translation adjustments	792	(570)	(75)	(3,331)	(10)	143			(86)			
<u>Closing balances:</u>												
Net equity	64,973	46,524	3,853	32,351	21	(2,839)	113,145	7,461	1,562	5,693	12,747	9,254

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COMMERCIAL, INDUSTRIAL AND OTHER COMPANIES

Unaudited
Corporate Legislation
March 31, 2009

01 - IDENTIFICATION		
1 - CVM CODE	2 - COMPANY NAME	3 - National Corporate Taxpayers' Registry (CNPJ)
00845-1	Marcopolo S.A.	88.611.835/0001-29

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(All amounts in thousands of reais unless otherwise indicated)

Jointly controlled subsidiaries:

	GBB Auto (1)	Loma (1)	MVC	San Marino	Sphero s	Tata (1)	WSul	Grand Total	
								3/31/2009	12/31/08
Investment data									
Capital	32,950	29,565	34,011	14,797	3,300	27,381	6,100		
Adjusted stockholders/ quotaholders' equity	32,886	33,039	18,400	9,328	19,524	8,628	6,234		
Shares or quotas held		15,949,948	1	7,478,482	244,898	24,500	1,830,000		
Percentage holding	37.53	33.00	46.00	45.00	40.00	49.00	30.00		
Net income (loss) for the year	(64)	1,861	870	(2,481)	1,116	(8,087)	(760)		
Changes in investments									
Opening balances									
Net equity		15,242	8,064	4,704	7,363	8,542	2,098	337,606	268,857
Payment of capital								25,000	27,752
Acquisition of investment	12,731			642				13,994	9,477
Transfers									(38)
Dividends received		(3,722)						(15,020)	(13,163)
Equity in the results	(15)	614	401	(1,147)	446	(4,015)	(228)	(11,978)	31,016
Cumulative translation adjustments	(364)	(1,231)				(298)		(5,030)	21,686
Capital reduction									(7,981)
<u>Closing balances:</u>									
Net equity	12,352	10,903	8,465	4,199	7,809	4,229	1,870	344,572	337,606

(1) Subsidiary abroad

(2) After CPC 2 "Effects of Changes in Exchange Rates and Translation of Financial Statements" became effective, the subsidiary began to use the U.S. dollar as its functional currency.

9 Property, Plant and Equipment

Parent Company

	Annual depreciation rates	3/31/09		12/31/08	
		Cost	Depreciation	Net	Net
Land		16,161		16,161	12,886
Buildings and structures	2%p.a.	96,172	(59,268)	36,904	33,744
Machinery and equipment	10% p.a.	107,569	(70,651)	36,918	37,026
Furniture and fixtures	10% p.a.	5,032	(3,119)	1,913	1,992
Computer equipment	20% p.a.	10,852	(7,444)	3,408	3,366
Vehicles	20% p.a.	3,249	(1,972)	1,277	1,280
Other property, plant and equipment	20% p.a.	98		98	98
Construction in progress		19,327		19,327	18,326
		<u>258,460</u>	<u>(142,454)</u>	<u>116,006</u>	<u>108,718</u>

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				<u>3/31/09</u>	<u>12/31/08</u>
	<u>Annual depreciation rates</u>	<u>Cost</u>	<u>Depreciation</u>	<u>Net</u>	<u>Net</u>
Land		24,062		24,062	20,409
Buildings and structures	2% p.a.	168,817	(77,386)	91,431	77,483
Machinery and equipment	10% p.a.	213,625	(113,088)	100,537	99,025
Furniture and fixtures	10% p.a.	22,099	(10,761)	11,338	4,783
Computer equipment	20% p.a.	16,086	(9,986)	6,100	3,892
Vehicles	20% p.a.	9,404	(4,508)	4,896	4,857
Other property, plant and equipment	20% p.a.	10,566	(5,618)	4,948	14,523
Construction in progress		46,487		46,487	44,010
		<u>511,146</u>	<u>(221,347)</u>	<u>289,799</u>	<u>268,982</u>

10 Intangible Assets

Parent Company

				<u>3/31/09</u>	<u>12/31/08</u>
	<u>Annual amortization rates</u>	<u>Cost</u>	<u>Amortization</u>	<u>Net</u>	<u>Net</u>
Software	20% p.a.	39,533	(15,038)	24,495	25,822
Trademarks and patents	10% p.a.	1,216	(968)	248	262
Goodwill San Marino (*)		38,762	(6,766)	31,996	28,166
Goodwill Loma (*)		14,382	(2,868)	11,514	11,514
		<u>93,893</u>	<u>(25,640)</u>	<u>68,253</u>	<u>65,764</u>

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		<u>3/31/09</u>			<u>12/31/08</u>
	Annual amortization rates	Cost	Amortization	Net	Net
Software	20% p.a.	42,143	(15,671)	26,472	28,711
Trademarks and patents	10% p.a.	2,484	(968)	1,516	403
Goodwill San Marino (*)		38,762	(6,766)	31,996	28,166
Goodwill Loma (*)		<u>14,382</u>	<u>(2,868)</u>	<u>11,514</u>	<u>11,514</u>
		<u>97,771</u>	<u>(26,273)</u>	<u>71,498</u>	<u>68,794</u>

(*) The goodwill on the acquisition of investments in San Marino was amortized at 10% p.a. and in Loma was amortized at 20% p.a. up to December 31, 2008.

11 Deferred Charges

	Consolidated				
	<u>3/31/09</u>		<u>12/31/08</u>		Amortization Rates p.a. %
	Cost	Amortization	Net	Net	
Pre-operating expenditures	11,234	(851)	10,383	11,590	10%
	<u>11,234</u>	<u>(851)</u>	<u>10,383</u>	<u>11,590</u>	

Pre-operating expenditures mainly refer to the development and implementation costs of new units which were deferred during the construction and development phase of the projects up to the time that the units started to operate normally. These expenditures are being amortized over a period of up to ten years.

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12 Related Parties

The main asset and liability balances at March 31, 2009, as well as the transactions with related parties that influenced the results for the period, arise from transactions between the Company and its subsidiaries which were carried out under normal market conditions for the respective types of transactions.

	Asset balances of loans and current accounts	Liability balances of loans and current accounts	Trade accounts receivable	Trade accounts payable	Purchases of products/ services	Sales of products/ services	Financial income	Financial expenses
Investees								
Banco Moneo	7							
Brasa			535			29		
Ciferal		23,980	241	201	255	7,031	99	
Ilmot	847		1,923			3,271		
Loma			297			74	35	
MAC	136		34			4		
MPC			697			131		
MIC			40,397			45,946		
Mapla		130	352			5		
Masa			29,767	2		9,880	90	
Trading	23							
Moneo	23							
MVC	32		332	660	1,674	159		
Polo Painéis	73					22		
Polo	1							
Polomex			12,675			12,259	236	
Poloplast								
Polo Plastic			1			24		
Russian			3,960				31	
San Marino			1,241			420		
Spheros				1,481	4,653			
Superpolo	103		2,045			1,698		
Syncroparts			447					
Tata			9,564			862	367	
WSul	90			385	790			
Balance 3/31/09	<u>1,335</u>	<u>24,110</u>	<u>104,508</u>	<u>2,729</u>	<u>7,372</u>	<u>81,815</u>	<u>858</u>	
Balance 12/31/08	<u>1,278</u>	<u>1,415</u>	<u>93,190</u>	<u>2,781</u>	<u>44,465</u>	<u>406,153</u>	<u>55</u>	<u>810</u>

Note: The loan and current account balances of companies headquartered in Brazil are subject to financial charges at the CDI interest rate variation, and of companies abroad at the semi-annual Libor rate plus 3% p.a.

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13 Remuneration of Key Management Personnel

Key management personnel include the directors, officers and members of the Executive Committee. Remuneration paid or payable is shown below:

	<u>Fixed</u>	<u>Variable</u>	<u>Retirement plan</u>	<u>Share-based payment</u>	<u>Parent Company</u>	
					<u>3/31/09</u>	<u>3/31/08</u>
Board of Directors and statutory directors	1,933	1,681	12	29	3,655	3,294
Non-statutory directors	958	719	115	78	1,870	1,483
	<u>2,891</u>	<u>2,400</u>	<u>127</u>	<u>107</u>	<u>5,525</u>	<u>4,777</u>

(*) In the quarter ended March 31, 2009, options to purchase 829,925 preferred shares were exercised by Company management and employees at the price of R\$ 2.55/share, using the treasury shares, in accordance with the purchase stock option plan of the Company.

14 Loans and Financing

	<u>Parent company</u>		<u>Consolidated</u>	
	<u>3/31/09</u>	<u>12/31/08</u>	<u>3/31/09</u>	<u>12/31/08</u>
Loans and financing				
Local currency				
FINAME - TJLP plus interest from 0.87% to 6.50% p.a.	6,564	1,927	10,372	3,085
Bank loans - Referential Rate (TR) + 1.10% p.a. or TJLP plus interest from 1.10% to 7.00% p.a.	10,111	34,389	60,423	35,813
FINEP - TJLP + 3.5% to 4.5% p.a.	85,093	80,629	91,307	127,964
Special pre-shipment - TJLP plus interest from 2.25% to 2.40% p.a.	151,479	209,300	151,479	209,300
FIDC - Marcopolo Financeiro CDI + 1.4% p.a.			32,387	33,911

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	<u>3/31/09</u>	<u>12/31/08</u>	<u>3/31/09</u>	<u>12/31/08</u>
Foreign currency				
Advances on exchange contracts in U.S. dollars with interest from 3.98% to 7.76% p.a.	98,260	69,038	111,072	78,898
Export prepayments in U.S. dollars - semi-annual LIBOR + spread from 1.25% to 2.90% p.a.	116,303	94,952	117,685	96,450
Financing in U.S. dollars - semi-annual LIBOR plus spread from 1.00% to 4.5% p.a.	12,002	13,653	12,849	148,918
Financing in Argentine Pesos			2,623	2,718
Financing in Colombian Pesos with interest from 9.77% to 24.11% p.a.			24,535	27,410
Financing in South African Rands - interest of 12.00% p.a.			5,034	6,850
Financing in Euros - interest of 5.50% p.a.			5,892	10,488
Financing in Indian Rupees			21,143	23,306
Funds raised in the open market				
Local currency: BNDES - TJLP plus interest of 1.00% p.a.			408,323	375,008
	<u>479,812</u>	<u>503,888</u>	<u>1,055,124</u>	<u>1,180,119</u>
Short-term portion	<u>295,451</u>	<u>287,594</u>	<u>523,644</u>	<u>628,416</u>
Long-term liabilities	<u>184,361</u>	<u>216,294</u>	<u>531,480</u>	<u>551,703</u>

Long-term liabilities fall due as follows:

	<u>Parent company</u>		<u>Consolidated</u>	
	<u>3/31/09</u>	<u>12/31/08</u>	<u>3/31/09</u>	<u>12/31/08</u>
From 13 to 24 months	50,946	84,339	188,970	216,542
From 25 to 36 months	59,526	50,677	154,515	136,087
After 36 months	<u>73,889</u>	<u>81,278</u>	<u>187,995</u>	<u>199,074</u>
	<u>184,361</u>	<u>216,294</u>	<u>531,480</u>	<u>551,703</u>

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(a) Loans and financing

The FINAME (Government Agency for Machinery and Equipment Financing) loan is guaranteed by liens of the financed assets totaling R\$ 10,372 at March 31, 2009 (R\$ 3,085 at December 31, 2008) and the FINEP (Fund for Financing Studies and Projects) bank loan has a mortgage guarantee. At March 31, 2009 the Company has a financing contract with the IFC (International Finance Corporation) totaling US\$ 5,184 thousand with restrictive covenants, with which the Company has been complying, and mortgage guarantees.

(b) Funds raised in the open market

The funds raised in the open market refer to funds raised by Banco Moneo S.A. from the National Bank for Economic and Social Development (BNDES) to finance FINAME operations. These liabilities bear financial charges of 1% p.a. in addition to the Long-term Interest Rate (TJLP).

15 Provision for Contingencies and Judicial Deposits

(a) Contingent liabilities

The Company is a party in labor, civil, tax and other lawsuits in progress, and is disputing these matters both at the administrative and legal levels. The lawsuits, when applicable, are supported by judicial deposits. The provisions for losses arising from the lawsuits are estimated and updated by management, based on the opinion of external legal counsel.

At March 31, 2009 and December 31, 2008, the probable and possible contingent risks, according to the opinion of legal counsel, were as follows, and the probable losses are recorded in liabilities:

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Nature of the contingent liability	Parent company				Consolidated			
	3/31/09		12/31/08		3/31/09		12/31/08	
	Probable	Possible	Probable	Possible	Probable	Possible	Probable	Possible
Civil	165		165		165	482	165	482
Labor	1,734	3,577	1,734	3,577	2,752	4,513	3,161	4,513
Tax	44,894	110,050	43,856	107,366	54,784	117,616	53,032	114,932
Social security					194		194	
	<u>46,793</u>	<u>113,627</u>	<u>45,755</u>	<u>110,943</u>	<u>57,895</u>	<u>122,611</u>	<u>56,552</u>	<u>119,927</u>

Judicial deposit	Parent company		Consolidated	
	3/31/09	12/31/08	3/31/09	12/31/08
Civil			838	734
Labor		630	927	830
Tax		11,703	12,859	12,859
Social security			194	194
	<u>12,333</u>	<u>12,236</u>	<u>14,818</u>	<u>14,617</u>

(i) Civil and labor contingencies

The Company is a party in civil and labor lawsuits in progress, which include claims for indemnities for work accidents and occupational diseases. None of these lawsuits refers to individually significant amounts.

(ii) Tax contingencies

The Company and subsidiaries are party to various tax lawsuits, described as follows:

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- Provided

Contingencies in the amount of R\$ 37,343 at March 31, 2009 (December 31, 2008 - R\$ 36,305) regarding the use of price-level restatements for the State Value-added Tax on Sales and Services (ICMS) credit balances in the tax records and transfer of ICMS credits arising from exports to suppliers. The lawsuits are in progress as tax collection actions at the Court of Justice of the State of Rio Grande do Sul and at the Federal Supreme Court.

Contingencies in the amount of R\$ 7,551 at March 31, 2009 and December 31, 2008 related to the Excise Tax (IPI) premium credits, regarding the use of credits on exports, allegedly inapplicable because of the loss of the tax incentive due to the termination of the Special Export Program (BEFIEEX) and IRPJ debts related to an alleged inappropriate use of the BEFIEEX tax benefit. The lawsuits are awaiting judgment by the Superior Board of Tax Appeals and by the Court of Justice of the State of Rio Grande do Sul.

There are other contingent liabilities with lower amounts, totaling R\$ 9,890, at March 31, 2009 (December 31, 2008 - R\$ 9,176), for which unfavorable outcomes are deemed as probable.

- Not provided

Contingencies in the amount of R\$ 1,266, at March 31, 2009 and December 31, 2008 deemed as possible loss, regarding requests for the offset with other federal tax and contribution liabilities of credits arising from lawsuits relating to the Social Integration Program (PIS), Social Contribution on Revenues (COFINS) and Social Security Fund (FINSOCIAL); these requests have not been totally approved by the tax authorities. The claims were challenged and are in progress at the Federal Revenue Judgment Office.

Contingencies in the amount of R\$ 3,396, at March 31, 2009 and December 31, 2008 deemed as possible loss, regarding Corporate Income Tax (IRPJ) concerning (i) the use of tax losses without any amount or time restrictions, in the determination of taxable income, for the calculation of IRPJ and CSLL, and (ii) tax credit arising from understated realization of accumulated inflation gain, and interest on own capital added back at lower than permitted amounts in the determination of taxable income. The lawsuits are in progress at the Federal Regional Court and await ruling on the appeal to the Taxpayers' Council.

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Contingencies in the amount of R\$ 101,056, at March 31, 2009 and December 31, 2008 deemed as possible loss, regarding Corporate Income Tax (IRPJ), Social Contribution on Net Income (CSLL) and Withholding Income Tax (IRRF) for amounts allegedly due on exports intermediated by foreign subsidiaries, carried out in the period from 1999 to 2003 which, according to the tax authorities, characterize simulated transactions. The processes are awaiting ruling on the appeals to the Taxpayers' Council (1999, 2000, 2001 and 2002) and to the Federal Revenue Officer of Judgments (2003).

Contingencies in the amount of R\$ 5,435, at March 31, 2009 and December 31, 2008 deemed as possible loss, regarding State Value-added Tax (ICMS) liabilities from shipments of goods with a reduced tax rate to non-taxpayers established out of the state. The lawsuits are in progress at the Court of Justice of the State of Rio de Janeiro.

There are other contingent liabilities with lower amounts, totaling R\$ 3,779, at March 31, 2009 and December 31, 2008, for which unfavorable outcomes are deemed as possible.

(b) Contingent assets

The contingent assets (unrecorded) at March 31, 2009 and December 31, 2008 are summarized below, together with the possibilities of a favorable outcome according to the opinion of legal counsel:

Nature of contingent asset	3/31/09		12/31/08	
	Parent company and consolidated		Parent company and consolidated	
	Probable	Possible	Probable	Possible
Tax	47,979	40,089	47,979	40,089
Social security	2,455	1,260	2,455	1,260
	<u>50,434</u>	<u>41,349</u>	<u>50,434</u>	<u>41,349</u>

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(i) Tax contingencies

The Company is the plaintiff in various lawsuits at the state and federal levels in which the following matters are being disputed:

- Value-added Tax on Sales and Services (ICMS) - lawsuits claiming the right to (i) monetarily restate the credit balances of ICMS in the tax registers, (ii) use the calculation basis of the effective amounts of the transactions on sales for future delivery. The lawsuits are awaiting judgment at the Federal Supreme Court and the Court of Justice of the State of Rio Grande do Sul.
- Excise Tax (IPI) - lawsuits claiming the right to (i) the maintenance and use, through reimbursement, of credits from IPI tax incentives, considered sectorial, which were terminated in October 1990 by means of the Transitory Constitutional Provisions Act (ADCT) and are no longer recognized by the Ministry of Finance, (ii) the price-level restatement of the credit reimbursements paid late by the Ministry of Finance, (iii) the maintenance of the presumed IPI credits used as payment of PIS and COFINS contributions, levied on inputs used to manufacture exported products, suspended in the last three quarters of 1999, and (iv) maintenance and reimbursement of IPI credit premium on exports, established by Decree Law No. 491/69 and gradually reduced until its termination. The lawsuits are awaiting judgment by the Superior Courts of Justice and the Federal Regional Courts.
- Social Integration Program (PIS) and Social Contribution on Revenues (COFINS) - lawsuits claiming the right to (i) the payment of PIS and COFINS on billings, without including other revenues, and without considering the increase in tax rates, (ii) the reimbursement of differences in judicial deposits arising from the use of price-level restatement indexes lower than the actual and official inflation indexes, (iii) the exclusion of ICMS and ISS from the calculation basis of PIS and COFINS contributions. The lawsuits are awaiting judgment by the Federal Regional Courts.
- Corporate Income Tax (IRPJ) and Social Contribution on Net Income (CSLL) - lawsuits claiming (i) the deduction of the CSLL itself and of the IRPJ charge in the determination of taxable income for the purposes of calculation of CSLL, (ii) the exclusion of export revenues from taxable income subject to social contribution and bank account debit taxes,

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(iii) the use of tax losses, without any amount or time restrictions, in the determination of IRPJ and CSLL taxable income, (iv) the deduction of the price-level restatement of IPI reimbursements in the determination of the IRPJ and CSLL taxable income. The lawsuits are awaiting judgment by the Federal Regional Courts.

- Tax on Financial Transactions (IOF) and Income Tax Withheld at Source (IRRF) - lawsuit claiming the non-payment of IOF and IRRF on loan transactions and corresponding income, between group companies. The lawsuit is awaiting judgment by the Federal Regional Court.
- Eletrobrás Compulsory Loan - lawsuit claiming the reimbursement of the compulsory loan made to Eletrobrás. The lawsuit is awaiting execution of the decision, which is in progress at the Court of Justice of the State of Rio Grande do Sul.

(ii) Social security contingencies

The Company is the plaintiff in a lawsuit against the National Institute of Rural Settlement and Agrarian Reform (INCRA) contribution assessed on the payroll, and is awaiting a ruling on the appeal filed with the Federal Regional Court against the decision that was partially favorable to this request.

16 Pension Plan and Post-employment Benefits to Employees

The Company is the main sponsor of Marcoprev - Sociedade de Previdência Privada, a non-profit pension entity established in December 1995 with the main purpose of supplementing social security benefits to all employees of the sponsors: Marcopolo (main sponsor), Syncroparts, Trading, Polo Serviços, Banco Moneo and Fundação Marcopolo. The total contributions for the quarter ended March 31, 2009 amounted to R\$ 1,560. The actuarial method for the calculation of cost and contributions is that of capitalization. This is a mixed plan, with features that are both defined benefit, where the sponsor is solely responsible for the contributions, and defined contribution, where the sponsor and participant are responsible for the contributions on an optional basis.

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In accordance with CVM Resolution 371, of December 13, 2000, the Company, based on an actuarial report, opted to record at the end of 2001 the deficit (surplus) of the plan against retained earnings as a prior year adjustment. At March 31, 2009, the amounts related to post-employment benefits were determined by an actuarial valuation carried out by the independent actuaries Towers Perrin Forster & Crosby Ltda., and were recorded in the financial statements as follows:

	<u>Parent Company</u>
	<u>12/31/2008</u>
Present value of totally or partially funded actuarial obligations	(128,470)
Fair value of plan assets	105,996
Net (gains) losses not recognized in the balance sheet	<u>11,904</u>
Net liability	<u><u>(10,570)</u></u>
	 <u>Consolidated</u>
	<u>12/31/2008</u>
Present value of totally or partially funded actuarial obligations	(130,417)
Fair value of plan assets	107,600
Net (gains) losses not recognized in the balance sheet	<u>13,124</u>
Non recognition of assets by subsidiaries (*)	<u>(880)</u>
Net liability	<u><u>(10,573)</u></u>

(*) According to the restrictions determined in paragraph 49, item g, of CVM Resolution 371, of December 13, 2000.

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The main actuarial assumptions used in the actuarial calculation for December 31, 2008 are:

Economic assumptions:

	<u>Percentage p.a.</u>
	<u>12/31/2008</u>
Discount rate	9.20
Expected rate of return on plan assets	11.51
Future salary increases	7.12
Inflation	4.00

Demographic assumptions:

	<u>12/31/2008</u>
Mortality table	AT 1983
Disability mortality table	RRB 1983
Disability table	RRB 1944

17 Income Tax and Social Contribution

(a) Deferred income tax and social contribution

The basis for the calculation of these taxes is as follows:

	<u>Parent company</u>		<u>Consolidated</u>	
	<u>3/31/09</u>	<u>12/31/08</u>	<u>3/31/09</u>	<u>12/31/08</u>
Assets				
Provision for technical assistance	18,329	17,504	19,196	19,161
Provision for commissions	12,239	14,253	13,908	16,450
Allowance for doubtful accounts	9,520	4,985	12,558	8,504
Provision for profit sharing	7,107	20,242	7,361	21,311
Pension plan	10,570	10,570	10,573	10,573

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	<u>Parent company</u>		<u>Consolidated</u>	
	<u>3/31/09</u>	<u>12/31/08</u>	<u>3/31/09</u>	<u>12/31/08</u>
Provision for contingencies	46,793	45,755	56,823	56,218
Provision for sureties to third parties	2,456	2,342	2,846	2,731
Provision for inventory losses	902	902	1,341	902
Temporary provisions	14,865	15,423	14,865	15,423
Appropriation of (gains) losses with derivatives	7,654	32,047	7,654	32,703
Adjustment to present value	3,194	3,494	3,515	3,501
Other provisions	1,497	659	1,612	4,303
Income tax and social contribution losses				5,880
Calculation basis	135,126	168,176	152,252	197,660
Standard rate %	34%	34%	34%	34%
Deferred income tax and social contribution	<u>45,943</u>	<u>57,180</u>	<u>51,766</u>	<u>67,204</u>
Current	<u>26,440</u>	<u>38,029</u>	<u>28,040</u>	<u>40,875</u>
Long-term	<u>19,503</u>	<u>19,151</u>	<u>23,726</u>	<u>26,329</u>

(b) Estimate of the realization of deferred tax credits

The recovery of the tax credits, in the parent company and consolidated, is based on estimates of taxable income, as well as on the realization of temporary differences, in the following years:

	<u>Parent company</u>	<u>Consolidated</u>
Up to 12 months	26,440	28,040
From 12 to 24 months	<u>19,503</u>	<u>23,726</u>
	<u>45,943</u>	<u>51,766</u>

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(c) Reconciliation of the income tax and social contribution expense

	<u>Parent company</u>		<u>Consolidated</u>	
	<u>3/31/09</u>	<u>3/31/08</u>	<u>3/31/09</u>	<u>3/31/08</u>
Reconciliation				
Profit before taxation and profit sharing	36,963	41,576	38,741	46,939
Standard rate %	34%	34%	34%	34%
	<u>12,567</u>	<u>14,135</u>	<u>13,172</u>	<u>15,959</u>
Permanent additions and deductions				
Equity in the results of investees	4,073	(3,091)		
PDI tax incentive	(1,673)		(1,673)	
Management profit sharing	(163)	(153)	(163)	(153)
Other additions (deductions)	86	242	5,469	213
	<u>14,890</u>	<u>11,133</u>	<u>16,805</u>	<u>16,019</u>
Income tax and social contribution				
Current	(3,653)	(15,877)	(1,367)	(21,365)
Deferred	<u>(11,237)</u>	<u>4,744</u>	<u>(15,438)</u>	<u>5,346</u>
	<u>14,890</u>	<u>11,133</u>	<u>16,805</u>	<u>16,019</u>

(d) Transitional Tax System

In order to calculate income tax and social contribution on net income for 2008 and 2009, companies may elect the Transitional Tax System (RTT), in which they are allowed to eliminate the accounting effects of Law 11638/07 and MP 449/08, through entries in the Taxable Income Assessment Book (LALUR) or auxiliary records, without any modification to the commercial accounting records. The company shall declare the election of this system upon the delivery of the Corporate Income Tax Return (DIPJ) for 2008.

The financial statements for the year ended December 31, 2008 and for the quarter ended March 31, 2009 were prepared taking into consideration management's best estimates, which, at the moment, indicate the election of the RTT.

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18 Stockholders' Equity (Parent Company)

(a) Capital

Authorized capital comprises 2,100,000,000 nominative shares with no par value, of which 700,000,000 are common and 1,400,000,000 preferred.

At March 31, 2009 subscribed and paid-up capital comprised 224,225,021 (224,225,021 at December 31, 2008) nominative shares with no par value, 85,406,436 of which are common and 138,818,585 preferred.

Of the total subscribed capital, 74,056,682 (71,459,919 in 2007) preferred nominative shares are held by stockholders abroad.

On November 5, 2008 the Board of Directors approved the purchase of shares issued by the Company to be held in treasury and subsequently sold and/or cancelled or used for the stock option plan. The purchase limit is 1,247,293 preferred shares, lower than the legal limit of 10% of outstanding shares. The final date for these acquisitions was November 20, 2008. As described in Note 13, in the quarter ended March 31, 2009, 829,925 preferred book shares were sold in connection with the exercise of options by managers and employees.

(b) Reserves

(i) Legal reserve

In accordance with Article 193 of Law No. 6404/76, this reserve is recorded at 5% of the net income of each year, up to the limit of 20% of capital.

(ii) Statutory reserves

- . At least 25% of the remaining balance of net income must be appropriated for the payment of a compulsory dividend on all shares of the Company.
- . The remaining balance of the net income must be fully appropriated to the following reserves:

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- (iii) reserve for future capital increase - to be used for future capital increase and established at 70% of the remaining balance of the net income for each year, but cannot exceed 60% of capital;
- (iv) reserve for payment of interim dividends - to be used for the payment of interim dividends in accordance with Paragraph 1 of Article 33 of the Company's by-laws and established at 15% of the remaining balance of the net income for each year, but cannot exceed 10% of capital;
- (v) reserve for the purchase of own shares - to be used for the purchase of shares issued by the Company, to be cancelled, remain in treasury and/or sold, and established at 15% of the remaining balance of the net income for each year, but cannot exceed 10% of capital.
- (vi) When the balance of any of the reserves, legal and/or statutory exceeds the statutory limit, but together do not exceed the limit of 100% of capital, the exceeding amount will be distributed to the other statutory reserves that have not attained the maximum statutory limit.

(c) Treasury stock

Treasury stock comprises 554,824 preferred nominative shares, purchased at an average cost of R\$ 4.3745 (in reais) per share. The market value of the treasury stock, calculated at the closing date for the period, was R\$ 2.427. According to Paragraph 3 of article 168 of Brazilian Corporation Law and CVM Instruction No. 390/03, the shares will be used for managers' and employees' stock options, pursuant to the Stock Option Plan approved by the Extraordinary General Meeting held on December 22, 2005.

19 Financial Instruments

The estimated realizable values of the Company's financial assets and liabilities are determined according to information available in the market and appropriate valuation methodologies. However, considerable judgment is required in the interpretation of market data to produce the estimate of the most adequate realizable values. Consequently, the estimates below do not necessarily indicate the amounts that could be realized in the current market. The use of different market methodologies may have a material effect on the estimated realizable values.

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These instruments are managed through operating strategies to obtain liquidity, profitability and security. The control policy consists of the constant monitoring of the rates contracted against those effective in the market. The Company and its subsidiaries do not invest in derivatives or any other risk assets for speculative purposes.

(a) Cash and banks and financial investments

The market values of current account balances in banks are similar to the recorded balances, considering their characteristics and maturities.

Financial investments are classified as held for trading. The market value is recognized in the balance sheet.

(b) Related party loans receivable/payable

The financial conditions are comparable with those practiced with third parties.

(c) Investments

These mainly comprise investments in non-public subsidiaries, recorded on the equity accounting method, in which the Company has a strategic interest. Considerations of market value of the shares held are not applicable.

(d) Loans and financing

These are recorded based on the contractual interest rate of each operation, as mentioned in Note 14. The difference between the book value and the market value, calculated in accordance with the discounted cash flow method, may be summarized as follows:

	<u>3/31/09</u>		<u>12/31/08</u>	
	<u>Book value</u>	<u>Market value</u>	<u>Book value</u>	<u>Market value</u>
Loans and financing	1,055,124	1,023,623	1,180,119	1,158,471

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(e) Derivatives

The derivative instruments contracted by the Company aim at hedging its transactions against the risks of exchange and interest rate fluctuations, and are not used for speculative purposes.

The table below presents an estimate of the market value of the positions with non-deliverable forward (NDF) and forward contracts. Unrealized gains and losses on derivatives are recorded in loans and financing.

	Notional amount	Market value		Amounts receivable/payable		Realized gains/losses	
		3/31/09	3/31/09	12/31/08	3/31/09	12/31/08	3/31/09
Marcopolo							
Foreign currency	US\$ 24,087	(7,654)	(32,047)	(7,654)	(32,047)	1,401	10,880
Base rate (variable)	2.3144						
Ciferal							
Foreign currency			(656)		(656)	92	759
Base rate (variable)							
Masa							
Foreign currency	US\$ 22,917	(5,031)	(6,770)	(5,031)	(6,770)	72	(368)
Base rate (variable)	2.3144						

(f) Credit risk

The sales and credit policies of the Company and its subsidiaries are determined by management and aim to minimize problems arising from the default of customers. This objective is achieved by management through a careful selection of the customer portfolio, which considers the payment capacity (credit analysis) of the customers and diversification of sales (risk spread). The Company also recorded allowances for doubtful accounts of R\$ 26,906 (parent company) and R\$ 57,467 (consolidated) at March 31, 2009 (December 31, 2008 - R\$ 22,247 and R\$ 44,529) equivalent to 7.4% and 5.7%, respectively, of the outstanding accounts receivable of the parent company and consolidated (2008 - 5.0% and 4.9%), to cover credit risk.

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(g) Foreign exchange rate risk

The results of the Company and its subsidiaries are susceptible to changes as their liabilities are affected by the volatility of foreign exchange rates, mainly the U.S. dollar.

The strategy adopted to prevent or reduce the effects of the fluctuations in exchange rates is to maintain a "natural hedge" with assets that are also subject to exchange variations.

At December 31, 2008 and 2007 the Company had assets and liabilities in foreign currency in the amounts described below (in reais):

	3/31/09			
	<u>Accounts receivable</u>	<u>Suppliers</u>	<u>Loans</u>	<u>Forwards</u>
Currencies				
U.S. Dollar	354,118	155,222	254,971	108,876
Argentine Pesos	10,658	2,509	1,817	
Indian Rupees	3,815	28,302	21,143	
South African Rands	10,404	755		
Euros	9,060	15,859	5,892	
Colombian Pesos	12,831	5,390	16,976	
	<u>400,886</u>	<u>208,037</u>	<u>300,799</u>	<u>108,876</u>
				12/31/08
	<u>Accounts receivable</u>	<u>Suppliers</u>	<u>Loans</u>	<u>Forwards</u>
Currencies				
U.S. Dollar	404,676	179,951	215,814	80,740
Argentine Pesos	12,505	1,182	2,268	
Indian Rupees	3,387	6,516	23,306	
South African Rands	18,777	3,569	6,850	
Euros	13,667	19,081	10,488	
Colombian Pesos	11,298	6,643	25,692	
	<u>464,310</u>	<u>216,942</u>	<u>284,418</u>	<u>80,740</u>

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(h) Price risk

Considering that exports are equivalent to 36.5% of the projected revenues of the parent company and subsidiaries for 2009, a possible volatility of foreign exchange rates represents, in fact, a price risk that may alter the results planned by management.

(i) Interest rate risk

The results of the Company and its subsidiaries are susceptible to losses arising from fluctuations in interest rates that lead to an increase in financial expenses related to loans and financing obtained in the market, or a decrease in financial income related to financial investments. The Company continuously monitors market interest rates with the purpose of evaluating the need of contracting new instruments to hedge against the volatility risk of these rates.

(j) Liquidity risk

This is the risk of not having liquid funds sufficient to meet financial commitments, due to the mismatch of terms or volume in expected receipts and payments.

To manage cash liquidity in local and foreign currency, assumptions for future disbursements and receipts are determined, and these are monitored daily by the Treasury area.

(k) Risk of change in tax legislation

The results of the Company and its subsidiaries are susceptible to the effects of changes in tax legislation that establish new taxes, increase rates or restrict tax benefits.

The Company and its subsidiaries monitor and plan their operations to comply with the changes in tax legislation so as to minimize such impacts on the operations.

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(I) Sensitivity analysis

The table below presents the sensitivity analysis of the financial instruments, describing risks that may result in material losses for the Company. It describes the most probable scenario (scenario I) according to an evaluation carried out by management, considering a twelve-month period, when the next financial information should be disclosed. In addition, two other scenarios are presented, in accordance with CVM Instruction No. 475/08.

<u>Assumptions</u>	<u>Effects in results</u>	<u>Probable scenario (Scenario I)</u>	<u>Scenario II</u>	<u>Scenario III</u>
CDI		10.5%	9.5%	13.0%
TJLP		6.5%	6.0%	7.0%
Exchange rate - US\$		2.4310	2.1994	2.6625
Libor		1.75%	1.50%	2.30%
Cost of ACC * discount		6.0%	5.0%	8.0%
	Financial investments	24,685	22,333	30,562
	Interbank accounts	48,403	46,386	50,420
	Loans and financing	(72,902)	(51,652)	(107,025)
	Forward contracts	434	322	(442)
	Accounts receivable less accounts payable	7,257	(7,157)	21,666
		<u>7,877</u>	<u>10,232</u>	<u>(4,819)</u>

20 Insurance Coverage

At March 31, 2009 the Company had insurance coverage against fire and sundry risks for property, plant and equipment items and inventories at amounts considered sufficient to cover eventual losses.

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The main insurance coverage was:

<u>Description</u>	<u>Risk</u>	<u>3/31/09</u>	<u>12/31/08</u>
Inventories and warehouses	Fire and sundry risks	277,257	277,257
Buildings and contents	Fire and sundry risks	472,190	472,190
Vehicles	Collision, civil liability	1,896	1,896
		<u>751,343</u>	<u>751,343</u>

21 Sureties and Guarantees

At March 31, 2009 the Company had sureties and/or guarantees of R\$ 83,842 (R\$ 82,773 at December 31, 2008) and "vendor" agreements, operating as guarantor of its customers, in the amount of R\$ 19,973 (R\$ 17,422 in 2008), in connection with the financing of customers by banks, which have as a counter guarantee the respective assets financed.

22 Profit Sharing

The employee profit sharing was calculated in accordance with the terms established in the Instrument for the Agreement of the Marcopolo Targets/Efficiency Program (EFIMAR), dated April 22, 2009, which was approved by the employees' union.

The amounts are classified in the result for the year as follows:

	<u>Parent company</u>		<u>Consolidated</u>	
	<u>3/31/09</u>	<u>3/31/08</u>	<u>3/31/09</u>	<u>3/31/08</u>
Cost of sales and services	999	4,478	1,288	5,168
Selling expenses	121	661	142	686
Administrative expenses	316	312	429	327
	<u>1,436</u>	<u>5,451</u>	<u>1,859</u>	<u>6,181</u>

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23 Financial Results

	Parent company		Consolidated	
	3/31/09	3/31/08	3/31/09	3/31/08
Financial income				
Interest and monetary variations received	4,522	536	2,883	5,450
Income from financial investments	4,750	11,512	13,510	13,892
Foreign exchange variations	1,401	10,015	3,288	12,248
Adjustment to present value of accounts receivable	5,898	7,151	7,763	8,753
	16,571	29,214	27,444	40,343
Financial expenses				
Interest on loans and financing	11,040	6,901	21,667	13,614
Foreign exchange variations	2,500	1,850	2,517	3,464
Bank expenses	677	1,553	714	2,438
Adjustment to present value of accounts payable to suppliers	1,522	2,345	2,434	3,305
	15,739	12,649	27,332	22,821
Net financial result	832	16,565	112	17,522

24 Balance Sheets and Statements of Income by Segment

	Consolidated		Industrial segment		Financial segment	
	3/31/09	12/31/08	3/31/09	12/31/08	3/31/09	12/31/08
Assets						
Current assets	1,478,383	1,710,781	1,249,685	1,512,821	228,698	197,960
Cash and banks	52,041	87,831	51,793	87,770	248	61
Financial investments	247,563	346,520	209,735	319,585	37,828	26,935
Receivables	615,656	687,299	435,573	523,149	180,083	164,150
Inventories	310,474	310,581	310,474	310,581		
Other accounts receivable	252,649	278,550	242,110	271,736	10,539	6,814

(A free translation of the original in Portuguese)
FEDERAL GOVERNMENT SERVICE
BRAZILIAN SECURITIES COMMISSION (CVM)
QUARTERLY INFORMATION (ITR)
COMMERCIAL, INDUSTRIAL AND OTHER COMPANIES

Unaudited
Corporate Legislation
March 31, 2009

01 - IDENTIFICATION		
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00845-1	Marcopolo S.A.	88.611.835/0001-29

06.01 - Notes to the Quarterly Information
(All amounts in thousands of reais unless otherwise indicated)

	Consolidated		Industrial segment		Financial segment	
	3/31/09	12/31/08	3/31/09	12/31/08	3/31/09	12/31/08
Non current assets	756,293	724,264	420,665	400,867	335,628	323,397
Long-term receivables	383,829	373,986	48,617	50,959	335,212	323,027
Receivable	340,548	329,726	5,336	6,699	335,212	323,027
Financial investments		83		83		
Other accounts receivable	43,281	44,177	43,282	44,177		
Investments	784	912	784	912		
Property, plant and equipment	289,799	268,982	289,481	268,654	318	328
Intangible assets	71,498	68,794	71,400	68,752	98	42
Deferred charges	10,383	11,590	10,383	11,590		
Total assets	2,234,676	2,435,045	1,670,350	1,913,688	564,326	521,357
Liabilities and stockholders' equity						
Current liabilities	918,123	1,117,927	765,675	981,639	152,448	136,288
Financial institutions	523,644	628,416	382,186	507,193	141,458	121,223
Suppliers	186,011	188,833	186,011	188,833		
Other accounts payable	208,468	300,678	197,478	285,613	10,990	15,065
Non-current liabilities	615,704	621,800	316,449	334,101	299,255	287,699
Financial institutions	531,480	551,703	232,228	264,007	299,252	287,696
Other accounts payable	72,190	70,097	72,187	70,094	3	3
Minority interest	12,033	11,809	12,033	11,809		
Stockholders' equity	700,849	683,509	588,226	586,139	112,623	97,370
Total liabilities and stockholders' equity	2,234,676	2,435,045	1,670,350	1,913,688	564,326	521,357
	3/31/09	3/31/08	3/31/09	3/31/08	3/31/09	3/31/08
Statements of income						
Net revenues	474,096	453,161	462,462	446,164	11,634	6,997
Cost of sales	(371,150)	(373,422)	(371,150)	(373,422)		
Gross profit	102,946	79,739	91,312	72,742	11,634	6,997
Operating expenses (income)						
Selling expenses	(41,310)	(29,117)	(33,846)	(27,205)	(7,464)	(1,912)
Management fees	(2,113)	(2,029)	(2,113)	(2,029)		
Administrative expenses	(21,281)	(19,892)	(19,392)	(18,839)	(1,889)	(1,053)
Other operating (expenses) income, net	387	716	430	(1,048)	(43)	(332)
Operating profit before equity results and financial income (expenses)	38,629	29,417	36,391	25,717	2,238	3,700
Financial result						
Financial expenses	(27,332)	(22,821)	(27,332)	(22,821)		
Financial income	27,444	40,343	27,100	40,343	344	

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06.01 - Notes to the Quarterly Information
(All amounts in thousands of reais unless otherwise indicated)

	<u>Consolidated</u>		<u>Industrial segment</u>		<u>Financial segment</u>	
	<u>3/31/09</u>	<u>12/31/08</u>	<u>3/31/09</u>	<u>12/31/08</u>	<u>3/31/09</u>	<u>12/31/08</u>
Profit before taxation and profit sharing	38,741	46,939	36,159	43,239	2,582	3,700
Income tax and social contribution	(16,805)	(16,019)	(15,778)	(14,791)	(1,027)	(1,228)
Management profit sharing	(1,813)	(1,706)	(1,813)	(1,706)		
Minority interest	131	(312)	131	(312)		
Net income for the period	20,254	28,902	18,699	26,430	1,555	2,472

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FEDERAL GOVERNMENT SERVICE
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07.01 - Comments on Company Performance During the Quarter

The comments on Company performance during the quarter are presented in Form 08.01 - Comments on Consolidated Performance during the Quarter.

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12.01 – Comments on Consolidated Performance During the Quarter

Caxias do Sul, May 12, 2009. **MARCOPOLO S.A. - CONSOLIDATED**

Results for the 1st quarter of 2009

Brazilian Corporate Legislation



Caxias do Sul, May 12, 2009 - Marcopolo S.A. (BOVESPA: POMO3, POMO4), one of the main worldwide companies dedicated to the development of solutions for the collective transport of passengers, discloses the results related to the first-quarter performance (1Q09) 2009. The financial statements have been prepared in accordance with the accounting practices adopted in Brazil, based on the Corporate Law, standards and pronouncements of the Brazilian Securities Commission (CVM) and by the Institute of Independent Auditors of Brazil (IBRACON), already considering the adjustments of Law 11,638.

Net revenue increases 4.6% and EBITDA increases 11.7% in the first quarter of 2009 in relation to the same 2008 period

Consolidated Net Revenue. Reached R\$ 474.1 million in 1Q09, a growth of 4.6% in relation to R\$ 453.2 million recorded in the same 2008 period.

Gross Profit and Margin. Gross profit increased 29.1%, from R\$ 79.7 million in 1Q08 to R\$ 102.9 million in 1Q09. The gross margin reached 21.7%.

Net Income. Net income for the 1st quarter this year totaled R\$ 20.3 million with margin of 4.3%.

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12.01 – Comments on Consolidated Performance During the Quarter

EBITDA. EBITDA increased 11.7%, reaching R\$ 46.7 million from January to March 2009, with margin of 9.9%, against R\$ 41.8 million and margin of 9.2% in the same 2008 period. EBITDA adjusted for the exchange variation on exports amounted to R\$ 49.3 million and margin of 10.4%.

Production. Marcopolo production in Brazil decreased 23.0% in 1Q09 in comparison to the same 2008 period and the consolidated worldwide production dropped 17.5% in the same comparison.

(R\$ million, unless otherwise indicated)

Selected Information	1Q09	1Q08	Var. %
Operating performance			
Net operating revenue	474.1	453.2	4.6
- Revenues in Brazil	274.5	280.8	(2.2)
- Export and foreign revenue	199.6	172.4	15.8
Gross Profit	102.9	79.7	29.1
EBITDA	46.7	41.8	11.7
EBITDA (adjusted) ⁽¹⁾	49.3	50.6	(2.6)
Net Income	20.3	28.9	(29.9)
Profit per share	0,091	0,129	(29.8)
Return on Invested capital (ROIC) ⁽²⁾	2.6%	2.8%	(0.2)pp
Investments in Permanent Assets	38.8	40.4	(3.9)
Margins and Indices			
Gross margin	21.7%	17.6%	4.1pp
EBITDA margin	9.9%	9.2%	0.7pp
EBITDA margin (adjusted)	10.4%	11.2%	(0.8)pp
Net margin	4.3%	6.4%	(2.1)pp
Balance Sheet Data	3/31/09	12/31/08	Var. %
Stockholders' Equity	700.8	683.5	2.5
Financial position			
Cash and cash equivalents	299.6	434.4	(31.0)
Short term financial liability	523.6	628.4	(16.7)
Long term financial liability	531.5	551.7	(3.7)
Net financial liability - Industrial segment	352.9	363.8	(3.0)

Notes:

⁽¹⁾ The adjusted EBITDA excludes the gains/losses from exchange variations on investments and on advances on export contracts; ⁽²⁾ ROIC (*Return on Invested Capital*) = EBIT ÷ (inventories + trade accounts receivable + property, plant and equipment - suppliers); pp = percentage points.

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12.01 – Comments on Consolidated Performance During the Quarter

Performance of the Economy

Along 1Q09 the effects of the financial crisis continued impacting the worldwide economy. Although in April the stock markets of the developing countries have shown a certain recovery, the economic recovery will still depend on the stabilization of the worldwide financial sector. The measures taken by the governments, mainly of the developed countries, have not generated concrete results yet.

In Brazil, the Focus bulletin disclosed by the Brazilian Central Bank continued revising the GDP estimate for 2009 downward. Nevertheless, there is consensus that the most harmful effects of the crisis are being felt during this first half of the year, and that throughout the second half of the year, the economic activity in the country should show some recovery. Even if it is not sufficient to assure net growth for 2009, it already signals that this should occur in 2010.

Performance of the Bus Manufacturing Sector

In 1Q09, the bus manufacturing sector was strongly affected by the lack of credit, both in Brazil and around the world, and, accordingly, by the decrease in demand. Although the demand decrease had already been experienced at the end of last year, it was in this first quarter that the sector faced a larger retraction in orders. Bus production in Brazil reached 5,319 units in 1Q09, a drop of 36.9% from the 8,432 units manufactured in 1Q08 and 32.9% below the 7,930 units manufactured in the previous quarter.

a) Domestic Market. In 1Q09, the domestic market absorbed 4,169 units, 23.2% lower than the 5,427 units sold in the same 2008 period.

b) Foreign Market. The exports totaled 1,150 units in 1Q09, a drop of 61.7% in the units destined for the foreign market in the same period of the prior year.

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12.01 – Comments on Consolidated Performance During the Quarter

BRAZILIAN PRODUCTION OF BUSES (in units)

2 Products ⁽¹⁾	1Q09			1Q08			Variation
	DM	FM	TOTAL	DM	FM	TOTAL	%
Highway buses	771	740	1,511	1,382	800	2,182	(30.8)
Urban buses	2,819	310	3,129	3,324	1,825	5,149	(39.2)
Microbuses	457	99	556	640	379	1,019	(45.4)
SUBTOTAL	4,047	1,149	5,196	5,346	3,004	8,350	(37.8)
Minis (LCV) ⁽²⁾	122	1	123	81	1	82	50.0
TOTAL	4,169	1,150	5,319	5,427	3,005	8,432	(36.9)

DM = Domestic Market; FM = Foreign Market;

Sources: FABUS (National Association of Bus Makers) and SIMEFRE (Interstate Syndicate of Highway and Railroad Material and Equipment Manufacturers).

Notes: ⁽¹⁾ As from 2001, the exported KD (unassembled) units started to be included in the quantities produced;

⁽²⁾ Data on the production of minibuses (LCV - Light Commercial Vehicles) do not include the production of whole units, such as the Volare type.

Marcopolo - Operating and Financial Performance

Units Recorded in Net Revenue

In the first three months of 2009, 3,876 units were recorded in net revenue, 2,659 of which in the domestic market, representing 68.6% of the consolidated, and 1,217 units in the foreign market, representing the other 31.4% of the total, as presented in the table below.

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12.01 – Comments on Consolidated Performance During the Quarter

Units Recorded in Net Revenue	1Q09	1Q08	Var. %
BRAZIL:			
- Domestic Market	2,204	2,606	(15.4)
- Foreign Market	546	1,955	(72.1)
SUBTOTAL	2,750	4,561	(39.7)
Elimination of KD's exported ⁽¹⁾	(91)	(1,294)	(93.0)
TOTAL IN BRAZIL	2,659	3,267	(18.6)
OVERSEAS:			
- Mexico	421	730	(42.3)
- Portugal	18	39	(53.8)
- Russia ⁽²⁾	-	65	-
- Colombia ⁽²⁾	184	182	1.1
- India ⁽³⁾	424	-	-
- South Africa	59	108	(45.4)
- Argentina ⁽⁴⁾	111	99	12.1
TOTAL OVERSEAS	1,217	1,223	(0.5)
GRAND TOTAL	3,876	4,490	(13.7)

⁽¹⁾ Partially or fully unassembled bus bodies;

⁽²⁾ Consolidated 50.0% of sales;

⁽³⁾ Consolidated 49.0% of sales;

⁽⁴⁾ Consolidated 33.0% of sales.

Net Revenue

The consolidated net revenue reached R\$ 474.1 million in 1Q09, an increase of 4.6% on R\$ 453.2 million recorded in 1Q08. In the domestic market, the revenue reached R\$ 274.5 million, 2.2% lower than R\$ 280.8 million recorded in the same prior year period, whereas the revenue arising from the foreign market increased 15.8%, amounting to R\$ 199.6 million in 1Q09 against R\$ 172.4 million in 1Q08. Even with the drop of 18.6% in the units recorded in net revenue in the domestic market, the revenue decreased only 2.2%, showing that the adjustments of prices practiced during 2nd half of 2008 resulted in a profitability level within the historical percentage levels aimed by the Company, even in a restrictive scenario. In the foreign market, the units recorded in net revenue remained in line when comparing 1Q09 with 1Q08, but the US dollar appreciation against the Brazilian real resulted in a better profitability of exports, which previously had very compressed margins.

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12.01 – Comments on Consolidated Performance During the Quarter

The tables and graphics below present the breakdown of net revenue by product and market:

TOTAL CONSOLIDATED NET REVENUE

By Products and Markets (R\$ Million)

Products ⁽³⁾	1Q09		1Q08		Total	
	DM	FM	DM	FM	1Q09	1Q08
Highway buses	63.9	99.2	84.2	65.3	163.1	149.5
Urban buses	61.2	61.6	70.7	69.4	122.8	140.1
Microbuses	16.8	11.2	11.9	13.5	28.0	25.4
Minibuses (LCV)	0.5	6.3	-	0.4	6.8	0.4
Subtotal bus bodies	142.4	178.3	166.8	148.6	320.7	315.4
Volare/Van ⁽¹⁾	100.9	5.7	96.4	1.7	106.6	98.1
Total with Volare/Van	243.3	184.0	263.2	150.3	427.3	413.5
Chassis ⁽²⁾	-	-	-	6.7	-	6.7
Parts and others	31.2	15.6	17.6	15.4	46.8	33.0
Total chassis/parts/other	31.2	15.6	17.6	22.1	46.8	39.7
GRAND TOTAL	274.5	199.6	280.8	172.4	474.1	453.2

Notes: ⁽¹⁾ Volares revenues include chassis;

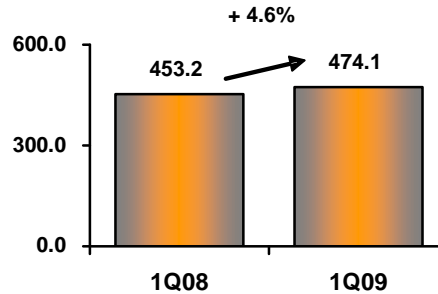
⁽²⁾ Chassis revenues refer to other units sold, except for those recorded in Volare revenue;

⁽³⁾ DM = Domestic Market; FM = Foreign Market.

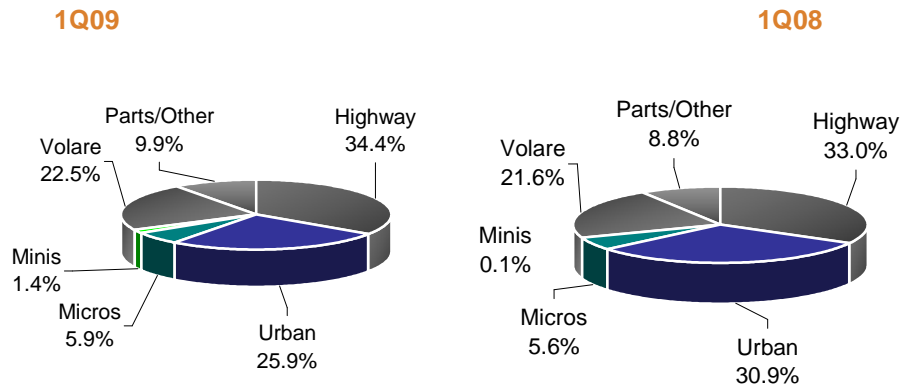
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12.01 – Comments on Consolidated Performance During the Quarter

TOTAL CONSOLIDATED NET REVENUE (R\$ million)



Composition of Consolidated Net Revenue (%)



Production

In 1Q09, the **companies of** Marcopolo in Brazil produced 2,711 units, including the proportional participation in the production of related companies and excluding the 91 semi-assembled units exported for foreign subsidiaries/associated companies. In relation to 1Q08, when 3,520 units were produced, the decrease was 23.0%.

In the foreign market, the production attained 1,215 units in 1Q09, a drop of 2.1% from the 1,241 units manufactured in the same prior year period. We highlight the proportional consolidation of the production in new plant in India, which added 424 units this quarter.

The retraction of the internal and external demand is mainly due to the effects of the international financial crisis that decreased the availability of credit and made it more costly in Brazil and worldwide.

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12.01 – Comments on Consolidated Performance During the Quarter

MARCOPOLO - CONSOLIDATED WORLDWIDE PRODUCTION

By Company (in units)

Companies	1Q09	1Q08	Var. %
BRAZIL:			
- Marcopolo ⁽¹⁾	1,956	3,711	(47.3)
- Related Companies ⁽²⁾	846	1,100	(23.1)
SUBTOTAL	2,802	4,811	(41.8)
Eliminations of KD's exported ⁽³⁾	(91)	(1,291)	(93.0)
TOTAL IN BRAZIL	2,711	3,520	(23.0)
OVERSEAS:			
- Mexico	421	730	(42.3)
- Portugal	15	39	(61.5)
- Russia ⁽⁴⁾	7	65	(89.2)
- Colombia ⁽⁴⁾	174	187	(7.0)
- India ⁽⁵⁾	424	-	-
- South Africa	60	124	(51.6)
- Argentina ⁽⁶⁾	114	96	18.8
TOTAL OVERSEAS	1,215	1,241	(2.1)
GRAND TOTAL	3,926	4,761	(17.5)

Notes: ⁽¹⁾ Includes the Volare production;

⁽²⁾ Refers, in 1Q09, to the production of the companies Ciferal (615 units) and 45.0% of San Marino (231 units), corresponding to Marcopolo's investment in the company.

⁽³⁾ Partial or totally unassembled bus bodies;

⁽⁴⁾ Consolidated 50.0% of production;

⁽⁵⁾ Consolidated 49.0% of production;

⁽⁶⁾ Consolidated 33.0% of production.

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12.01 – Comments on Consolidated Performance During the Quarter

MARCOPOLO - CONSOLIDATED WORLDWIDE PRODUCTION **By Products and Markets (in units)**

Products/Markets ⁽¹⁾	1Q09			1Q08		
	DM	FM ⁽²⁾	TOTAL	DM	FM ⁽²⁾	TOTAL
Highway buses	368	367	735	687	379	1,066
Urban buses	776	657	1,433	982	1,150	2,132
Microbuses	192	152	344	208	280	488
Minibuses (LCV)	28	461	489	-	12	12
SUBTOTAL	1,364	1,637	3,001	1,877	1,821	3,698
Volare/Vans	876	49	925	934	129	1,063
TOTAL PRODUCTION	2,240	1,686	3,926	2,811	1,950	4,761

Notes: ⁽¹⁾ DM = Domestic Market; FM = Foreign Market;

⁽²⁾ The total production of FM includes the units exported as KD (partially, or totally unassembled bus bodies), which amounted to 91 units in 1Q09 and 1,291 units in 1Q08.

PRODUCTION IN BRAZIL (MP/Subsidiaries/Associated) **By Products and Markets (in units)**

Products/Markets ⁽¹⁾	1Q09			1Q08		
	MI	ME ⁽³⁾	TOTAL	MI	ME ⁽³⁾	TOTAL
Highway buses	368	346	714	687	447	1,134
Urban buses	776	148	924	982	1,204	2,186
Microbuses	192	19	211	208	220	428
Minibuses (LCV)	28	-	28	-	-	-
SUBTOTAL	1,364	513	1,877	1,877	1,871	3,748
Volare/Vans ⁽²⁾	876	49	925	934	129	1,063
TOTAL PRODUCTION	2,240	562	2,802	2,811	2,000	4,811

Notes: ⁽¹⁾ DM = Domestic Market; FM = Foreign Market;

⁽²⁾ The Volare units are included in Marcopolo's production charts for the sole purpose of enabling a better understanding of the Company's ample product line and production capacity, and because they are recorded in net revenue. The production of these vehicles is not included in the data from the SIMEFRE and FABUS, nor in Marcopolo's market share nor in the production of the sector;

⁽³⁾ The total production of FM includes the exported units as KD (partial or totally unassembled bus bodies), which amounted to 91 units in 1Q09 and 1,291 units in 1Q08.

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12.01 – Comments on Consolidated Performance During the Quarter

Brazilian Market Share

The Company's market share in Brazil attained 35.3% in 1Q09. The lower production of semi-assembled units (KDs) destined for the foreign subsidiaries/associated companies impacted directly the Company's market share. This is mainly due to the strategy adopted by the company to develop local suppliers in each country in which it operates, decreasing the need for exporting kits from Brazil. The exports of KDs from Brazil amounted to 91 units in 1Q09 and 102 units in 4Q08, whereas the average for the first three quarters of 2008 had been approximately 1,300 units. The lower demand for buses in this 1Q09 in some of these countries has also impacted the production and export of KDs.

It should be pointed out that the market share mentioned here refers only to the Brazilian market and does not consider the production of complete Volare type vehicles that represented, in this first quarter, 36.7% of Marcopolo's net revenue in the domestic market and 22.5% of the Company's consolidated revenue.

SHARE OF THE BRAZILIAN PRODUCTION (%)

Products ⁽¹⁾	1Q09	2008	4Q08	3Q08	2Q08	1Q08
Highway buses	47.3	51.8	52.3	53.3	48.7	52.8
Urban buses	29.5	40.4	28.7	40.5	47.2	42.1
Microbuses	37.8	38.6	29.5	39.0	45.4	42.1
Minibuses (LCV) ⁽²⁾	22.8	13.8	32.2	13.7	-	-
TOTAL	35.3	43.0	36.3	43.5	47.0	44.4

Source: FABUS and SIMEFRE.

Notes: ⁽¹⁾ Includes 100% of Ciferal and proportional participation in San Marino production;

⁽²⁾ The Volare model is not included for market share purposes.

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12.01 – Comments on Consolidated Performance During the Quarter

Gross Profit and Margins

The consolidated Gross profit for 1Q09 totaled R\$ 102.9 million, a 29.1% increase over 1Q08, which amounted to R\$ 79.7 million. The Gross margin attained 21.7% in 1Q09 versus 17.6% in the same prior year period. Further to the reasons already highlighted for the increase in net revenue, the increase of Gross profit is also the result of lower costs and more operating efficiency arising from continuous investments.

Operating Expenses

Selling expenses

Selling expenses totaled R\$ 41.3 million in 1Q09, against R\$ 29.1 million in 1Q08, and corresponded to 8.7% and 6.4% of net revenue, respectively. The increase in expenses arose from the increase in allowance for doubtful accounts recorded in this first quarter, mainly in Banco Moneo.

General and Administrative expenses

The general and administrative expenses totaled R\$ 23.4 million in 1Q09, against R\$ 21.9 million in 1Q08, and were practically stable in relation to net revenue.

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12.01 – Comments on Consolidated Performance During the Quarter

Net Financial Result

The net financial result for 1Q09 was positive at R\$ 0.1 million versus R\$ 17.5 million in 1Q08. Financial revenues accumulated R\$ 27.4 million in 1Q09 against R\$ 40.3 million in the same 2008 period. In the financial revenue breakdown for 1Q09, approximately R\$ 1.6 million resulted from exchange variations on assets and liabilities denominated in foreign currencies and in forward contracts linked to exports, R\$ 18.1 million arose from yields of financial investments, interest and monetary variation received and R\$ 7.7 million from adjustments to present value of accounts receivable. In financial expenses of R\$ 27.3 million in 1Q09, R\$ 2.5 million arose from exchange variations on assets and liabilities denominated in foreign currencies, R\$ 22.4 million was for the payment of interest on loans and financing and bank expenses and R\$ 2.4 million arose from adjustment to present value of accounts payable. The adjustments to present value of accounts receivable and accounts payable comprise financial revenue and expenses as required by Law 11638.

The statement below lists the assets and liabilities subject to exchange variation.

STATEMENT OF THE POSITION IN US\$ SUBJECT TO EXCHANGE VARIATION

Parent company	3/31/2009 US\$ thousand	12/31/2008 US\$ thousand
Trade accounts receivable	96,018	102,564
Current account - foreign subsidiaries	950	873
ASSETS	96,968	103,437
Advance on export contract (ACE)	-	-
Advance on foreign exchange contract (ACC) and prepayment	86,115	71,371
USD Pre-shipment	10,034	10,037
Forward	24,088	63,022
Loans in foreign currency	5,183	5,841
Commissions and other liabilities	5,393	5,485
LIABILITIES	130,813	155,756
NET FINANCIAL BALANCE	(33,845)	(52,319)

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12.01 – Comments on Consolidated Performance During the Quarter

EBITDA and Adjusted EBITDA

EBITDA for 1Q09 attained R\$ 46.7 million, 11.7% higher than R\$ 41.8 million for 1Q08. The margin was 9.9%. *EBITDA* adjusted for exchange variation on exports, including forward contracts for protection of the orders portfolio, amounted to R\$ 49.3 million in 1Q09, with 10.4% margin, as stated below.

(R\$ thousand)	1Q09	1Q08
Operating result	38,741	46,939
Financial income	(27,444)	(40,343)
Financial expenses	27,332	22,821
Depreciation / Amortization	8,089	12,420
EBITDA	46,718	41,837
Exchange variation linked to exports	2,574	8,784
EBITDA (adjusted)	49,292	50,621

Net Income

The consolidated net income for 1Q09 reached R\$ 20.3 million, with 4.3% margin, against R\$ 28.9 million and 6.4% margin in 1Q08. This drop was mainly due to the increase in selling expenses, as previously described.

Financial Indebtedness

The net financial indebtedness amounted to R\$ 755.5 million at 3/31/2009, R\$ 352.9 million of which arising from the industrial segment and R\$ 402.6 million from the financial segment.

It should be emphasized that the financial segment indebtedness arises from the consolidation of Banco Moneo activities and should be separately analyzed, since its characteristics are distinct from those arising from the Company's operating activities. The financial liabilities of Banco Moneo have as a counterpart the loan portfolio in the Bank's balance sheet. The credit risk is duly provided for, according to the regulations of the Brazilian Central Bank.

At March 31, the net financial indebtedness of the industrial segment represented 1.3 times the EBITDA generated in the last twelve months.

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12.01 – Comments on Consolidated Performance During the Quarter

Cash Generation

In 1Q09, the operating activities generated resources of about R\$ 106.1 million, R\$ 134.8 million generated by the industrial segment and R\$ 28.7 million consumed by the financial segment. The investing activities required R\$ 33.1 million, R\$ 38.8 million consumed in the acquisition of property, plant and equipment and R\$ 5.7 million generated through related parties. The financing activities consumed R\$ 207.8 million. As a result, the opening cash balance of R\$ 434.4 million was reduced to R\$ 299.6 million at the end of the quarter.

Investments in Permanent Assets

In 1Q09, the Company invested R\$ 38.8 million in capital assets, R\$ 10.8 million of which was spent by the parent company and invested in: R\$ 0.7 million in computer and software; R\$ 2.0 million in machinery and equipment; R\$ 7.2 million in buildings, land and improvements and R\$ 0.9 million in other permanent assets. In the subsidiaries R\$ 28.0 million was invested, R\$ 2.2 million of which in Ciferal, R\$ 4.1 million in Tata Marcopolo Motors Limited, R\$ 11.0 million in GB Polo, R\$ 2.9 million in MASA (Marcopolo South Africa) and R\$ 7.8 million in the other units.

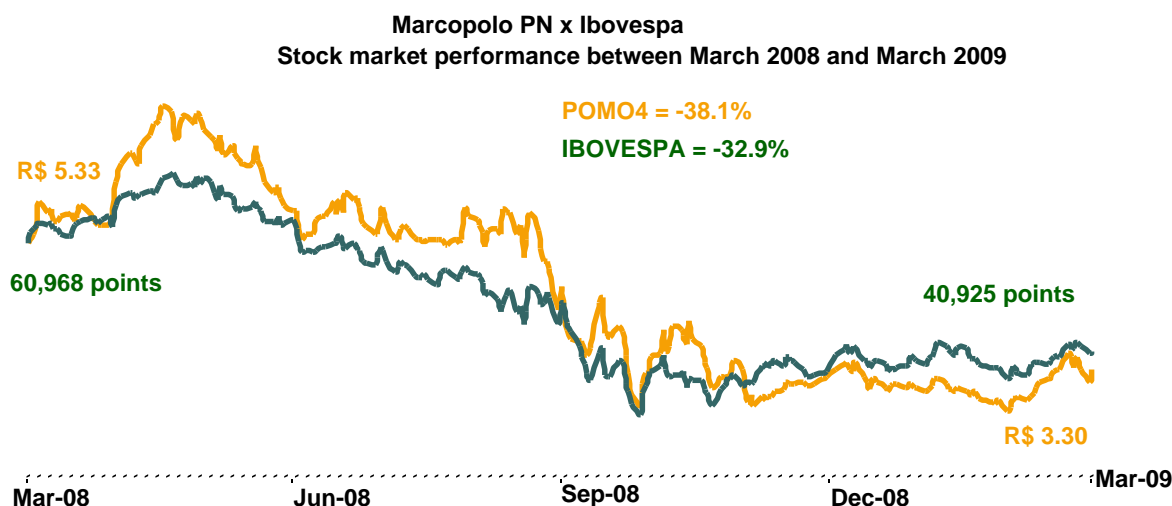
Capital Market

Performance of Marcopolo shares on the São Paulo Stock Exchange (Bovespa)

Details on the performance of Marcopolo shares in the capital market are presented below.

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12.01 – Comments on Consolidated Performance During the Quarter



During 1Q09 the Brazilian and worldwide stock markets continued suffering from the uncertainties and lack of confidence of investors due to the worldwide financial crisis. Beginning in April, Bovespa had a slight recovery and the quotation of Marcopolo shares accompanied this movement, presenting a significant appreciation in the year up to the present date. Nevertheless, Marcopolo management continues to seek to improve the liquidity of its shares and expand its shareholder base, with a fairer pricing of its assets.

Indicators	1T09	1T08
Number of transactions	11,441	16,689
Shares traded (million)	21.0	27.9
Amount traded (R\$ million)	65.0	182.8
Market value (R\$ million) ⁽¹⁾	739.9	1,195.1
Existing shares (million) ⁽²⁾	224,225	224,225
Book value per share (R\$)	3.13	2.78
Quote (R\$ p/ preferred share) ⁽³⁾	3.30	5.33

Notes: ⁽¹⁾ Market value was determined by using the quote of the last transaction in the quarter of the Preferred

Book-entry Share (PE), multiplied by the total shares (OE+PE) existing in the same period;

⁽²⁾ Of this total, 554,824 preferred shares were held in treasury at March 31, 2009;

⁽³⁾ Quote for the PE shares in the last floor trading session of the quarter.

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12.01 – Comments on Consolidated Performance During the Quarter

Personnel

Number of employees	1T09	1T08
Parent Company	7,179	7,201
Brazilian subsidiaries	2,707	3,072
Foreign subsidiaries	2,487	2,950
Total ⁽¹⁾	12,373	13,223
Turnover rate (in %) ⁽²⁾	4.46	1.26

Notes: ⁽¹⁾ Includes employees from subsidiaries/associated companies in proportion to the Company's ownership;

⁽²⁾ For the Parent Company only.

Perspectives

The bus body segment in Brazil was affected by the more harmful effects of the worldwide financial crisis along this 1Q09. The recovery of orders and quotations by the customers in these first months of the 2nd quarter already shows that the recovery of the sector is in progress, and should have its pace back to normal along the 2nd half of the year.

The recovery of the sector in Brazil is based on several factors, among which we highlight the program "Caminhos da Escola" of the Federal Government that in February bid, 6 lots of school buses to be delivered this year, providing Marcopolo two lots that amounted to 2,220 units of the Volare model, as well as participating indirectly in 1,110 units of the associated company San Marino. The Company will also participate in the supply of bus bodies of most of the lot of 1,110 units obtained by VWCO. The National Fund for the Development of Education (FNDE) and some municipalities have already shown interest in the acquisition of part of the lots.

In addition to this program, the maintenance of the current conditions of capital asset financing through the National Bank for Social and Economic Development (BNDES) and the already announced release of R\$ 1.0 billion by the Ministry of the Cities for the acquisition of approximately 4 thousand urban buses will also contribute for the upturn of the sector in Brazil. Additionally, the definition of the concessions of the interstate federal bus lines, which should occur by the third quarter of the year, will result in renewal of part of the Brazilian highway bus fleet.

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12.01 – Comments on Consolidated Performance During the Quarter

As regards Marcopolo foreign units, the India operation, in which Marcopolo, together with Tata Motors, expects to increase the present production of 400 units/month to 1,000 units/month from the second half of this year, should be pointed out. In Egypt, the new plant in the city of Suez shall start operations in September this year. In South Africa, the bid already finished and those still in progress with respect to the improvement of mass transportation in the host cities of the Soccer World Cup in 2010 will result in the increase of demand for MASA (Marcopolo South Africa). In Colombia, the market continues to be demanding and should continue so along this year. In the other countries, the credit shortage and the economic instability continue affecting the bus demand, however the normalization of these markets is expected for the second half of this year.

For the abovementioned factors, the Company Management maintains its production guidance unchanged, at a consolidated level of 23.0 thousand units in 2009, generating revenues of about R\$ 2.6 billion. It should also be highlighted that this year, 2009, Marcopolo completes 60 years of operations, and expects to continue to count on the indispensable support of its employees, suppliers and shareholders to follow its successful path.

Management

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13.01 - INVESTMENT IN SUBSIDIARY AND/OR ASSOCIATED COMPANIES

1 - ITEM	2 - SUBSIDIARY/ASSOCIATED COMPANY'S REGISTERED NAME	3 - NATIONAL CORPORATE TAXPAYERS' REGISTRY (CNPJ)	4 - CLASSIFICATION	5 - % PARTICIPATION IN THE CAPITAL OF THE INVESTEE	6 - % OF NET EQUITY OF THE INVESTOR
7 - TYPE OF COMPANY		8 - NUMBER OF SHARES IN THE CURRENT QUARTER (Thousands)		9 - NUMBER OF SHARES IN THE PRIOR QUARTER (Thousands)	
01	CIFERAL INDÚSTRIA DE ÔNIBUS LTDA. COMMERCIAL, INDUSTRIAL AND OTHER COMPANIES	30.314.561/0001-26	PRIVATE SUBSIDIARY 494	99.99	9.16 494
03	MONEO INVESTIMENTOS S.A. COMMERCIAL, INDUSTRIAL AND OTHER COMPANIES	07.125.291/0001-93	PRIVATE SUBSIDIARY 100,000	100.00	16.04 75,000

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15.01 - ORDERS/CONTRACTS SIGNED

Company	(R\$ thousand)
1 - Balance of orders/contracts signed at the end of the current quarter	342,978
2 - Balance of orders/contracts signed at the end of the same quarter of the prior year	374,505

Consolidated	(R\$ thousand)
3 - Balance of orders/contracts signed at the end of the current quarter	342,978
4 - Balance of orders/contracts signed at the end of the same quarter of the prior year	374,505

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16.01 - Comments on Corporate Projections

Expectations

The bus body segment in Brazil was affected by the more harmful effects of the worldwide financial crisis along this 1Q09. The recovery of orders and quotations by the customers in these first months of the 2nd quarter already shows that the recovery of the sector is in progress, and should have its pace back to normal along the 2nd half of the year.

The recovery of the sector in Brazil is based on several factors, among which we highlight the program "Caminhos da Escola" of the Federal Government that in February bid, 6 lots of school buses to be delivered this year, providing Marcopolo two lots that amounted to 2,220 units of the Volare model, as well as participating indirectly in 1,110 units of the associated company San Marino. The Company will also participate in the supply of bus bodies of most of the lot of 1,110 units obtained by VWCO. The National Fund for the Development of Education (FNDE) and some municipalities have already shown interest in the acquisition of part of the lots.

In addition to this program, the maintenance of the current conditions of capital asset financing through the National Bank for Social and Economic Development (BNDES) and the already announced release of R\$ 1.0 billion by the Ministry of the Cities for the acquisition of approximately 4 thousand urban buses will also contribute for the upturn of the sector in Brazil. Additionally, the definition of the concessions of the interstate federal bus lines, which should occur by the third quarter of the year, will result in renewal of part of the Brazilian highway bus fleet.

As regards Marcopolo foreign units, the India operation, in which Marcopolo, together with Tata Motors, expects to increase the present production of 400 units/month to 1,000 units/month from the second half of this year, should be pointed out. In Egypt, the new plant in the city of Suez shall start operations in September this year. In South Africa, the bid already finished and those still in progress with respect to the improvement of mass transportation in the host cities of the Soccer World Cup in 2010 will result in the increase of demand for MASA (Marcopolo South Africa). In Colombia, the market continues to be demanding and should continue so along this year. In the other countries, the credit shortage and the economic instability continue affecting the bus demand, however the normalization of these markets is expected for the second half of this year.

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16.01 - Comments on Corporate Projections

For the abovementioned factors, the Company Management maintains its production guidance unchanged, at a consolidated level of 23.0 thousand units in 2009, generating revenues of about R\$ 2.6 billion. It should also be highlighted that this year, 2009, Marcopolo completes 60 years of operations, and expects to continue to count on the indispensable support of its employees, suppliers and shareholders to follow its successful path.

Management

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17.01 - Corporate Projections

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19.01 - Investment Projects

In 1Q09, the Company invested R\$ 38.8 million in capital assets, R\$ 10.8 million of which was spent by the parent company and invested in: R\$ 0.7 million in computer and software; R\$ 2.0 million in machinery and equipment; R\$7.2 million in buildings, land and improvements and R\$ 0.9 million in other permanent assets. In subsidiaries R\$ 28.0 million was invested, R\$ 2.2 million of which in Ciferal, R\$ 4.1 million in Tata Marcopolo Motors Limited, R\$ 11.0 million in GB Polo, R\$ 2.9 million in MASA (Marcopolo South Africa) and R\$ 7.8 million in the other units.

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20.01 - Other Information Considered Relevant by the Company

1 Composition of stockholders of Marcopolo S.A. with more than 5% of preferred and/or common shares, up to the level of the individual, at March 31, 2009:

STOCKHOLDERS	COMMON		PREFERRED		TOTAL	
	NUMBER	%	NUMBER	%	NUMBER	%
Paulo Pedro Bellini	41,207,200	48.25	461,281	0.34	41,668,481	18.58
Valter Antonio Gomes Pinto	10,979,464	12.86	144,100	0.10	11,123,564	4.96
Vate Part. e Adm. Ltda	2,521,630	2.95	-	0.00	2,521,630	1.12
Subtotal of control group	54,708,294	64.06	605,381	0.44	55,313,675	24.66
Fund. Banco Central - CENTRUS	12,980,696	15.20	-	0.00	12,980,696	5.79
José Antonio Fernandes Martins	-	0.00	10,868,594	7.83	10,868,594	4.85
Caixa Prev. Banco Brasil - PREVI	-	0.00	7,553,044	5.44	7,553,044	3.37
The Mtnojtffh Br MOT FD (abroad)	-	0.00	12,078,100	8.70	12,078,100	5.39
HSBC Global Inv. Funds (abroad)	-	0.00	15,108,400	10.88	15,108,400	6.74
Franklin Templ Inv. Funds (abroad)	-	0.00	10,861,268	7.82	10,861,268	4.84
Other stockholders abroad (*)	-	0.00	34,297,002	24.71	34,297,002	15.30
Treasury stock	-	0.00	554,824	0.40	554,824	0.25
Other stockholders (*)	17,717,446	20.74	46,891,972	33.78	64,609,418	28.81
TOTAL	85,406,436	100.00	138,818,585	100.00	224,225,021	100.00
PROPORTION		38.09		61.91		100.00

* In this item, there are no individual stockholders with more than 5% of common and/or preferred shares.

2 Composition of Partibell capital - Participações e Administração Ltda at March 31, 2009:

Table of quotas:

QUOTAHOLDERS	QUOTAS		
	NUMBER	NOMINAL VALUE	%
Valter Antonio Gomes Pinto	5,470,462	5,470,462	93.63
Therezinha Lourdes Comerlato Pinto	303,765	303,765	5.20
Viviane Maria Pinto	68,150	68,150	1.17
TOTAL	5,842,377	5,842,377	100.00

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20.01 - Other Information Considered Relevant by the Company

3 Number and Characteristics of Marketable Securities Issued by the Company Owned by Majority Stockholders, Management, Members of the Audit Committee and Outstanding Shares

Consolidated Shareholding of the Majority Stockholders, Directors and Outstanding Shares.
Position at March 31, 2009

Chart of shares:

STOCKHOLDERS	COMMON		PREFERRED		TOTAL	
	NUMBER	%	NUMBER	%	NUMBER	%
Majority stockholders	54,708,294	64.06	605,381	0.44	54,313,675	24.67
Majority stockholders' spouses	232,120	0.27	188,633	0.14	420,753	0.19
Management	-	-	-	-	-	-
Board of Directors	710,622	0.83	13,200,536	9.51	13,911,158	6.20
Executive Directors	78,700	0.09	248,341	0.18	327,041	0.15
Audit Committee (*)	1,800	0.00	80,000	0.06	81,800	0.04
Treasury stock	-	0.00	554,824	0.40	554,824	0.25
Other	29,674,900	34.75	124,966,438	89.85	154,414,238	68.87
TOTAL	85,406,436	100.00	138,818,585	100.00	224,225,021	100.00
Outstanding shares in the market	29,674,900	34.75	124,739,338	89.85	154,414,238	68.87

* Shares held by a Committee member elected by the control group.

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Consolidated Shareholding of the Majority Stockholders, Directors and Outstanding Shares.
Position at March 31, 2008

Chart of shares:

STOCKHOLDERS	COMMON		PREFERRED		TOTAL	
	NUMBER	%	NUMBER	%	NUMBER	%
Majority stockholders	54,708,294	64.06	209,500	0.15	54,917,794	24.49
Majority stockholders' spouses	232,120	0.27	13,414	0.01	245,534	0.11
Management	-	-	-	-	-	-
Board of Directors	710,622	0.83	13,200,536	9.51	13,911,158	6.20
Executive Directors	78,700	0.09	211,241	0.15	289,941	0.13
Audit Committee (*)	1,800	0.00	80,000	0.06	81,800	0.04
Treasury stock	-	0.00	137,456	0.10	137,456	0.06
Other	29,674,900	34.75	124,966,438	90.02	154,641,338	68.97
TOTAL	85,406,436	100.00	138,818,585	100.00	224,225,021	100.00
Outstanding shares in the market	29,686,900	34.76	125,465,639	90.39	155,151,643	69.20

* Shares held by a Committee member elected by the control group.

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20.01 - Other Information Considered Relevant by the Company

- 4 The Company is subject to arbitration in the Market Arbitration Chamber, according to a commitment clause contained in its by-laws.**

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21.01 - Report on the Special Review - Without exceptions

**Report of Independent Accountants
on the Limited Review**

To the Board of Directors and Stockholders
Marcopolo S.A. and Subsidiaries
Caxias do Sul - RS

- 1 We have reviewed the accounting information included in the Quarterly Information (ITR) of Marcopolo S.A. and its subsidiaries (parent company and consolidated) for the quarter ended March 31, 2009, comprising the balance sheets, the statements of income, of changes in stockholders' equity and of cash flows, the performance report and the explanatory notes. This Quarterly Information is the responsibility of the Company's management.
- 2 Our review was carried out in conformity with specific standards established by the Institute of Independent Auditors of Brazil (IBRACON) in conjunction with the Federal Accounting Council (CFC) and mainly comprised: (a) inquiries of and discussions with management responsible for the accounting, financial and operating areas of the Company with regard to the main criteria adopted for the preparation of the Quarterly Information and (b) a review of the significant information and of the subsequent events which have, or could have, significant effects on the financial position and operations of the Company and its subsidiaries.
- 3 Based on our review, we are not aware of any material modifications that should be made to the accounting information included in the Quarterly Information referred to above in order that it be stated in accordance with the rules issued by the Brazilian Securities Commission (CVM) applicable to the preparation of Quarterly Information.

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21.01 - Report on the Special Review - Without exceptions

- 4 As mentioned in Note 2.1 , due to changes in accounting practices adopted in Brazil during 2008, the statements of income, of changes in stockholders' equity and of cash flows for the quarter ended March 31, 2008, presented for comparison purposes, have been adjusted and are being restated in accordance with Accounting Standards and Procedures (NPC) 12 - Accounting Practices, Changes in Accounting Estimates and Correction of Errors, approved by CVM Deliberation 506/06.

Caxias do Sul, May 12, 2009

PricewaterhouseCoopers
Auditores Independentes
CRC 2SP000160/O-5 "F" RS

Carlos Biedermann
Contador CRC 1RS029321/O-4

(A free translation of the original in Portuguese)

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SUBSIDIARY/ASSOCIATED COMPANY

COMPANY NAME CIFERAL INDÚSTRIA DE ÔNIBUS LTDA.

22.01 - STATEMENT OF INCOME OF THE SUBSIDIARY/ASSOCIATED COMPANY (R\$ thousand)

1 - Code	2 - Description	3 - 1/1/2009 to 3/31/2009	4 - 1/1/2009 to 3/31/2009	5 - 1/1/2008 to 3/31/2008	6 - 1/1/2008 to 3/31/2008
3.01	Gross sales and/or service revenues	59,607	59,067	67,631	67,631
3.02	Revenue deductions	(10,742)	(10,742)	(10,353)	(10,353)
3.03	Net sales and/or service revenues	48,325	48,325	57,278	57,278
3.04	Cost of sales and/or services	(43,139)	(43,139)	(48,793)	(48,793)
3.05	Gross profit	5,186	5,186	8,485	8,485
3.06	Operating expenses/income	(6,212)	(6,212)	(4,799)	(4,799)
3.06.01	Selling	(2,415)	(2,415)	(2,738)	(2,738)
3.06.02	General and administrative	(1,793)	(1,793)	(1,756)	(1,756)
3.06.03	Financial	756	756	716	716
3.06.03.01	Financial income	1,451	1,451	1,057	1,057
3.06.03.02	Financial expenses	(695)	(695)	(341)	(341)
3.06.04	Other operating income	0	0	142	142
3.06.05	Other operating expenses	(216)	(216)	0	0
3.06.06	Equity in the earnings of subsidiary/associated companies	(2,544)	(2,544)	(1,163)	(1,163)
3.07	Operating profit	(1,026)	(1,026)	3,686	3,686
3.08	Non-operating results	0	0	0	0
3.08.01	Income	0	0	0	0
3.08.02	Expenses	0	0	0	0
3.09	Profit before taxation and profit sharing	(1,026)	(1,026)	3,686	3,686

(A free translation of the original in Portuguese)

**FEDERAL GOVERNMENT SERVICE
BRAZILIAN SECURITIES COMMISSION (CVM)
QUARTERLY INFORMATION (ITR)
COMMERCIAL, INDUSTRIAL AND OTHER COMPANIES**

Unaudited

Corporate Legislation
March 31, 2009

01 - IDENTIFICATION		
1 - CVM CODE	2 - COMPANY NAME	3 - National Corporate Taxpayers' Registry (CNPJ)
00845-1	MARCOPOLO S.A.	88.611.835/0001-29

SUBSIDIARY/ASSOCIATED COMPANY

COMPANY NAME CIFERAL INDÚSTRIA DE ÔNIBUS LTDA.

22.01 - STATEMENT OF INCOME OF THE SUBSIDIARY/ASSOCIATED COMPANY (R\$ thousand)

1 - Code	2 - Description	3 - 1/1/2009 to 3/31/2009	4 - 1/1/2009 to 3/31/2009	5 - 1/1/2008 to 3/31/2008	6 - 1/1/2008 to 3/31/2008
3.10	Provision for income tax and social contribution on net income	(756)	(756)	(2,346)	(2,346)
3.11	Deferred income tax	47	47	680	680
3.12	Statutory profit sharing and contributions	0	0	0	0
3.12.01	Profit sharing	0	0	0	0
3.12.02	Contributions	0	0	0	0
3.13	Reversal of interest on capital	0	0	0	0
3.15	Net income for the period	(1,735)	(1,735)	2,020	2,020
	Number of shares (thousand), excluding treasury stock	494	494	494	494
	Net income per share - R\$			4.08907	4.08907
	Loss per share - R\$	(3.51215)	(3.51215)		

(A free translation of the original in Portuguese)
FEDERAL GOVERNMENT SERVICE
BRAZILIAN SECURITIES COMMISSION (CVM)
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22.02 - COMMENTS ON PERFORMANCE OF THE SUBSIDIARY/ASSOCIATED COMPANY

Subsidiary/Associated company: CIFERAL INDÚSTRIA DE ÔNIBUS LTDA

The comments on the performance of the subsidiary/associated company are presented in Form 12.01 - Comments on Consolidated Performance During the Quarter.

(A free translation of the original in Portuguese)

**FEDERAL GOVERNMENT SERVICE
BRAZILIAN SECURITIES COMMISSION (CVM)
QUARTERLY INFORMATION (ITR)
COMMERCIAL, INDUSTRIAL AND OTHER COMPANIES**

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SUBSIDIARY/ASSOCIATED COMPANY

COMPANY NAME MONEO INVESTIMENTOS S.A.
--

22.01 - STATEMENT OF INCOME OF THE SUBSIDIARY/ASSOCIATED COMPANY (R\$ thousand)

1 - Code	2 - Description	3 - 1/1/2009 to 3/31/2009	4 - 1/1/2009 to 3/31/2009	5 - 1/1/2008 to 3/31/2008	6 - 1/1/2008 to 3/31/2008
3.01	Gross sales and/or service revenues	0	0	0	0
3.02	Revenue deductions	0	0	0	0
3.03	Net sales and/or service revenues	0	0	0	0
3.04	Cost of sales and/or services	0	0	0	0
3.05	Gross profit	0	0	0	0
3.06	Operating expenses/income	1,550	1,550	2,459	2,459
3.06.01	Selling	0	0	0	0
3.06.02	General and administrative	(16)	(16)	(23)	(23)
3.06.03	Financial	11	11	10	10
3.06.03.01	Financial income	11	11	10	10
3.06.03.02	Financial expenses	0	0	0	0
3.06.04	Other operating income	0	0	0	0
3.06.05	Other operating expenses	0	0	0	0
3.06.06	Equity in the earnings of subsidiary/associated companies	1,555	1,555	2,472	2,472
3.07	Operating profit	1,550	1,550	2,459	2,459
3.08	Non-operating results	0	0	0	0
3.08.01	Income	0	0	0	0
3.08.02	Expenses	0	0	0	0
3.09	Profit before taxation and profit sharing	1,550	1,550	2,459	2,459
3.10	Provision for income tax and social contribution on net	0	0	0	0

(A free translation of the original in Portuguese)

**FEDERAL GOVERNMENT SERVICE
BRAZILIAN SECURITIES COMMISSION (CVM)
QUARTERLY INFORMATION (ITR)
COMMERCIAL, INDUSTRIAL AND OTHER COMPANIES**

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Corporate Legislation
March 31, 2009

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SUBSIDIARY/ASSOCIATED COMPANY

COMPANY NAME MONEO INVESTIMENTOS S.A.
--

22.01 - STATEMENT OF INCOME OF THE SUBSIDIARY/ASSOCIATED COMPANY (R\$ thousand)

1 - Code	2 - Description	3 - 1/1/2009 to 3/31/2009	4 - 1/1/2009 to 3/31/2009	5 - 1/1/2008 to 3/31/2008	6 - 1/1/2008 to 3/31/2008
	income				
3.11	Deferred income tax	0	0	0	0
3.12	Statutory profit sharing and contributions	0	0	0	0
3.12.01	Profit sharing	0	0	0	0
3.12.02	Contributions	0	0	0	0
3.13	Reversal of interest on capital	0	0	0	0
3.15	Net income for the period	1,550	1,550	2,459	2,459
	Number of shares (thousand), excluding treasury stock	100,000	100,000	75,000	75,000
	Net income per share - R\$	0.01550	0.01550	0.03279	0.03279
	Loss per share (reais)				

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FEDERAL GOVERNMENT SERVICE
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22.02 - COMMENTS ON PERFORMANCE OF THE SUBSIDIARY/ASSOCIATED COMPANY

Subsidiary/Associated company: MONEO INVESTIMENTOS S.A.

The comments on the performance of the subsidiary/associated company are presented in Form 12.01 - Comments on Consolidated Performance During the Quarter.

(A free translation of the original in Portuguese)
FEDERAL GOVERNMENT SERVICE
BRAZILIAN SECURITIES COMMISSION (CVM)
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