



## **FIBRIA CELULOSE S.A.**

Publicly-Held Company  
Corporate Taxpayer's ID (CNPJ/MF): 60.643.228/0001-21  
Company Registry (NIRE): 35.300.022.807

### **MATERIAL FACT**

FIBRIA CELULOSE S.A. ("Fibria" or "Company") (**BM&FBOVESPA: FIBR3 | NYSE: FBR**), pursuant to article 157, paragraph 4 of Law 6404/76 and CVM Instruction 358/2002, and complementing the Material Fact of December 13, 2012, hereby announces that, on November 13, 2013, it became aware of the decision taken by the Federal Revenue Service Office of the Federal District related to the administrative process # 16561.720151/2012-12, accepting the Company's appeal against the tax assessment notice issued by the Brazilian Federal Revenue Service regarding the swap of industrial and forestry assets between Fibria and International Paper.

It is worth emphasizing, however, that this is a first administrative instance decision and that an appeal will be filed with the Board of Tax Appeals (CARF).

As stated in the Material Fact of December 13, 2012, the Company would like to reaffirm that there will be no financial impact and it will therefore not be constituting provisions for contingencies in relation to this matter.

Nevertheless, the Company deems it appropriate to inform the market of this fact, underlining its commitment to transparency in relation to its shareholders and investors.

São Paulo, November 14, 2013.

**Guilherme Perboyre Cavalcanti**  
Chief Financial and Investor Relations Officer