

(Translation)

August 26, 2008

Name of Company: Nippon Meat Packers, Inc.
Representative: Hiroshi Kobayashi
President and Representative Director
(Code No. 2282, First Sections of the Tokyo Stock Exchange and
the Osaka Securities Exchange)
Person to contact: Koichi Nishihara
General Manager of Public & Investor
Relations Department

Notice of Dissolution and Liquidation of Subsidiary

Notice is hereby given that Nippon Meat Packers, Inc. (the "Company") today determined to dissolve Premier Deli Co., Ltd., a consolidated subsidiary of the Company, as described below:

1. Outline of the subsidiary to be dissolved:

Premier Deli Co., Ltd.

- (i) Location: 327, Nakanoshima, Wakayama City, Wakayama Prefecture
- (ii) Capital: ¥40 million
- (iii) Establishment: October 2, 2006
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- (iv) Business: Production and sale of premium delicatessens
- (v) Shareholding ratio: The Company and its group companies: 100%

2. Reason for the dissolution:

As part of the restructuring of the production sites of the Company and its group companies, the Company has determined to assign the business of production of premium delicatessens conducted by Premier Deli Co., Ltd. (the "subsidiary") to Nippon Ham Shokuhin Co., Ltd. (location of head office: Kuwana-gun, Mie Prefecture, shareholding ratio: 100% by the Company) and dissolve the subsidiary.

3. Schedule:

The subsidiary will, at an extraordinary general meeting of shareholders to be held on a

later day, adopt a resolution for dissolution and follow liquidation procedures.

4. Future outlook:

The Company estimates a special loss on the dissolution of the subsidiary at approximately ¥900 million, which has been taken into account in the forecast of its business results for the current fiscal year.

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