



Issuer Services
DEPOSITARY RECEIPTS

January 4, 2010

Books Closed / Open Announcement

ATTENTION: International Research, Sales, Trading and Operations Staff

JBS S.A.

Symbol: JBSAY
CUSIP Number: 466110103
Exchange: OTC
Ratio: 1 ADR : 2 Ordinary Shares
Country: Brazil

Books Closed: 1/4/2010

Books Open:

Transaction	Status	Reason(s)
Issuance	Closed	Corporate Action
Cancellation		

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