



Issuer Services
DEPOSITARY RECEIPTS

January 25, 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: **Books Open:** 1/25/2010

Transaction	Status	Reason(s)
Issuance	Open	Books Re-opened
Cancellation		

To learn more about DRs and issuer programs, please call our marketing desks:

New York

Jason A. Smith
Vice President
jason.smith@bnymellon.com
Tel: 2128154245

Hong Kong

Joseph Oakenfold
Vice President
Joe.Oakenfold@bnymellon.com
Tel: 852 2840 9717

London

Damon Rowan
Vice President
damon.rowan@bnymellon.com
Tel: 44 207 964 6419

This information and data is provided for general informational purposes only; it is not investment advice and should not be used for any investment decisions nor trading purposes. BNY Mellon does not warrant or guarantee the accuracy, timeliness or completeness of this announcement and shall have no liability for investment or other decisions based hereon, including market value loss on the sale or purchase of securities or other instruments or obligations. We do not undertake any obligation to update or amend this information or data. Nothing herein shall be deemed to constitute an offer to sell or a solicitation of an offer to buy securities. **Please also see "Terms of Use."**



BNY MELLON
DEPOSITARY RECEIPTS