

June 9, 2011

Books Closed / Open Announcement

ATTENTION: International Research, Sales, Trading and Operations Staff

JBS S.A.

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

Books Closed: 06/09/2011 **Books Open:**

| Transaction | Status | Reason(s) |
|---------------------|---------------|------------------|
| Issuance | Closed | Corporate Action |
| Cancellation | | |

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