

April 24, 2013

## 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:** 05/02/2013      **Books Open:**

Transaction	Status	Reason(s)
Issuance	Closed	Dividend Record Date Conflict
Cancellation		

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

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