

Issuer Services DEPOSITARY RECEIPTS

April 29, 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: 05/03/2013 **Books Open:** 05/07/2013

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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