

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

October 28, 2024

Guilherme Perboyre Cavalcanti Chief Financial Officer JBS S.A. Av. Marginal Direita do Tietê 500, Bloco I, 3rd Floor CEP 05118-100 São Paulo, SP, Brazil

Re: JBS S.A.

Annual Report on Form 20-F For the Year Ended December 31, 2023 File No. 333-155412

Dear Guilherme Perboyre Cavalcanti:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Manufacturing

cc: John Vetterli