



DIVISION OF  
CORPORATION FINANCE

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

April 4, 2025

Gilberto Tomazoni  
Chief Executive Officer  
JBS B.V.  
Stroombaan 16, 5th Floor  
1181 VX, Amstelveen, Netherlands

**Re: JBS B.V.**  
**Amendment No. 6 to Registration Statement on Form F-4**  
**Filed March 26, 2025**  
**File No. 333-273211**

Dear Gilberto Tomazoni:

We have reviewed your registration statement and have the following comment(s).

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe a comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this letter, we may have additional comments.

Amendment No. 6 to Registration Statement on Form F-4

Exhibits

1. We note disclosure regarding the voting agreement between J&F Investimentos and BNDESPar. Please file that agreement as an exhibit to your registration statement, or tell us why you believe this is not required to be filed. Refer to Item 601(b)(10) of Regulation S-K. If the registrant is not a party to that agreement, ensure your response addresses whether it has a beneficial interest in the agreement. See Item 601(b)(10)(i)(B) of Regulation S-K.

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.

Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate

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time for us to review any amendment prior to the requested effective date of the registration statement.

Please contact Beverly Singleton at 202-551-3328 or Claire Erlanger at 202-551-3301 if you have questions regarding comments on the financial statements and related matters. Please contact Jennifer Angelini at 202-551-3047 or Geoffrey Kruczek at 202-551-3641 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: John Vetterli