



NOTICE TO THE MARKET

JBS Comments News Circulating In The Brazilian Press Today

JBS S.A. (BM&FBOVESPA: JBSS3, OTCQX: JBSAY, "Company") clarifies a news article which circulated in the local Brazilian press today regarding a payment of R\$200 thousand (USD65 thousand approximately) made 5 years ago. The Company confirms that the payment was made to the firm Limiar Assessoria e Consultoria Ltda, CNPJ (Company registration number) 10.874.328/0001-90 for marketing advisory services rendered.

JBS confirms that the payment was made within the legal channels and that no illicit act occurred. The Brazilian tax inspection service already consulted the Company requesting clarification regarding the payment in question and the Company provided all necessary information. JBS reconfirms that all legal proceeding were respected including but not limited to the payment of all corresponding taxes.

São Paulo, April 14, 2015

**Jeremiah O'Callaghan
Investor Relations Officer**