

OI S.A.
Form 6-K
May 02, 2014

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

FORM 6-K

Report of Foreign Private Issuer
Pursuant to Rule 13a-16 or 15d-16
of the Securities Exchange Act of 1934
For the month of May 2014
Commission File Number: 1-15256

OI S.A.

(Exact Name as Specified in its Charter)

N/A

(Translation of registrant's name into English)

Rua General Polidoro, No. 99, 5th floor/part Botafogo

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22280-001 Rio de Janeiro, RJ

Federative Republic of Brazil

(Address of principal executive offices)

(Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F.)

Form 20-F: **Form 40-F:**

(Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1)):

Yes: **No:**

(Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7)):

Yes: **No:**

(Indicate by check mark whether the registrant by furnishing the information contained in this Form, the Registrant is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.)

Yes: **No:**

If **Yes** is marked, indicate below the file number assigned to the
registrant in connection with Rule 12g3-2(b):

EXHIBITS

This report on Form 6-K is incorporated by reference in the Registration Statement on Form F-3 of Oi S.A. (No. 333-194523) filed with the U.S. Securities and Exchange Commission (SEC) on March 13, 2014, and shall be deemed to be a part thereof from the date on which this report is furnished to the SEC, to the extent not superseded by documents or reports subsequently filed or furnished. It contains as exhibits the following documents:

Exhibit Number	Description of Document
5.1	Opinion of Barbosa, Müssnich & Aragão Advogados, Brazilian legal counsel of the Registrant, as to the legality of the common shares and preferred shares, dated May 1, 2014
8.1	Opinion of Barbosa, Müssnich & Aragão Advogados, Brazilian legal counsel of the Registrant, as to certain matters of Brazilian taxation, dated May 1, 2014
23.4	Consent of Barbosa, Müssnich & Aragão Advogados, Brazilian legal counsel of the Registrant (included in Exhibit 5.1)

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: May 2, 2014

OI S.A.

By: /s/ Bayard De Paoli Gontijo

Name: Bayard De Paoli Gontijo

Title: Chief Financial Officer