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In this work we obtain an analogous of P.A. Meyer's Multipliers Theorem for Jacobi expansions and as a consequence we define Fractional Integration and Differentiation for Jacobi expansions. Also we present Bessel Potentials and Potential Spaces associated to the Jacobi measure. Meyer's Multipliers Theorem is a very handy tool to prove  $L^p$  continuity of the Fractional Integration a Bessel Potentials and to extend the Fractional Derivative to a more general space. (Received February 06, 2006)