

NATIONAL STEEL CO  
Form 6-K  
June 01, 2010

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**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

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**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 June, 2010**

**Commission File Number 1-14732**

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**COMPANHIA SIDERÚRGICA NACIONAL**

(Exact name of registrant as specified in its charter)

**National Steel Company**

(Translation of Registrant's name into English)

**Av. Brigadeiro Faria Lima 3400, 20º andar**  
**São Paulo, SP, Brazil**  
**04538-132**

(Address of principal executive office)

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

Form 20-F  Form 40-F

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

Yes  No

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Rio de Janeiro, May 31, 2010

To:

The São Paulo Securities, Commodities and Futures Exchange

Rua XV de Novembro, 275 10º andar

São Paulo - SP

Att: Dr. Nelson Barroso Ortega

Company Oversight Department

Re: OFFICIAL LETTER GAE CAEM 1.245-10

Dear Sir,

This letter is a response to today's Official Letter GAE/CAEM 1245-10, which requested clarifications regarding the report on the Company published in the newspaper *Valor Econômico* on May 31, 2010.

We hereby inform you that Dad Engenharia e Serviços Ltda. ( Dad Engenharia ) was hired by Companhia Siderúrgica Nacional ( CSN ) to undertake maintenance services at the Presidente Vargas Steelworks in Volta Redonda.

Due to various instances of contractual non-performance, CSN, having duly notified Dad Engenharia, and as it was entitled to do under the terms of the contract entered into by the parties, withheld payment of approximately R\$2.5 million.

As a result, Dad Engenharia filed nine notices of protest against CSN in the approximate amount of R\$1.3 million, and filed a petition of bankruptcy against the Company, as reported in today's edition of *Valor Econômico*.

CSN would like to make it clear that: (i) the bankruptcy petition is entirely unfounded; (ii) the amount in dispute has been fully guaranteed by a judicial deposit; and (iii) the amounts in question are not material, nor do they represent any risk to the Company's solid financial and credit situation.

We remain at your disposal for any further information you may require.

Sincerely,

## **Companhia Siderúrgica Nacional**

Paulo Penido Pinto Marques

Investor Relations Officer

