

NATIONAL STEEL CO  
Form 6-K  
September 16, 2011

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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 September, 2011**  
**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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**MATERIAL FACT**

**Publicly-Held Company**

COMPANHIA SIDERÚRGICA NACIONAL

Corporate Taxpayer's ID (CNPJ): 33.042.730/0001-04

Companhia Siderúrgica Nacional (“CSN”), in compliance with the provisions of Article 157, Paragraph 4 of Law 6,404/76 and CVM Instruction 358/02, and as a complement to the Material Facts released on December 9, 2010 and May 19, 2011, hereby informs its shareholders and the market that its wholly-owned subsidiary CSN Steel S.L. (“CSN Steel”) terminated the share purchase agreement signed on May 19, 2011 with Grupo Alfonso Gallardo, S.L.U. (“Grupo Gallardo”), whose object was the acquisition of the companies Cementos Balboa S.A., Corrugados Azpeitia, S.L., Corrugados Lasao, S.L.U., Stahlwerk Thüringen GmbH and Gallardo Sections S.L.U. (“Agreement”), due to failure to comply with contractual obligations by Grupo Gallardo.

Said termination was based on the terms and conditions set forth in the Agreement and CSN Steel has been taking proper measures to preserve its rights.

São Paulo, September 16, 2011.

**Companhia Siderúrgica Nacional**

David Moise Salama

Investor Relations Executive Officer



