

NATIONAL STEEL CO  
Form 6-K  
May 21, 2012

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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 May, 2012**  
**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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**Companhia Siderúrgica Nacional**

Corporate Taxpayers' ID (CNPJ) 33.042.730/0001-04

Companies Registry (NIRE) 35300396090

**NOTICE TO SHAREHOLDERS**

**PAYMENT OF DIVIDENDS**

As a complement to the Notice to Shareholders released on April 27, 2012, related to the payment of dividends in the amount of R\$1,200,000,000.00, equivalent to R\$ 0.82306 per share of the capital stock outstanding on the date of the resolution, we inform Shareholders that the Company decided to anticipate the payment of dividends.

Shareholders domiciled in Brazil will have the amount referring to the payment of dividends available as of **May 23, 2012**, with no monetary restatement, at their banking domiciles as informed to the depositary institution, Itaú Corretora de Valores S.A.

Shareholders under fiduciary custody will have dividends credited in accordance with the procedures adopted by the Stock Exchanges.

Shareholders whose register does not include their Individual Taxpayer's ID (CPF) / Corporate Taxpayers' ID (CNPJ) or "Bank/Branch/Account" information will have dividends available within three (3) business days as of the due regularization of respective registers at the branches of Banco Itaú S.A., or through a letter addressed to the Shareholder Service Department of Itaú Corretora de Valores S.A., located at Rua Boa Vista, 176 – subsolo – São Paulo – SP – CEP: 01014-000.

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São Paulo, May 21, 2012.

David Moise Salama

Investor Relations Executive Officer

