

NATIONAL STEEL CO  
Form 6-K  
March 27, 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 March, 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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**NOTICE TO THE MARKET**

Companhia Siderúrgica Nacional, in compliance with CVM Instruction 308, as of May 14, 1999, informs that, in a meeting held on March 26, 2012, the Company's Board of Directors approved the hiring of Deloitte Touche Tohmatsu Auditores Independentes ("Deloitte") to perform the auditing of its financial statements for the fiscal years of 2012, 2013 and 2014.

Deloitte will replace KPMG Auditores Independentes, pursuant the provisions of article 31 of said Instruction, which determines the periodical change of external auditors.

São Paulo, March 26, 2012.

Companhia Siderúrgica Nacional

David Moise Salama

Investor Relations Executive Officer



SIGNATURE

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: March 27, 2012

COMPANHIA SIDERÚRGICA NACIONAL

By:

*/s/ Benjamin Steinbruch*

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**Benjamin Steinbruch**  
**Chief Executive Officer**

By:

*/s/ David Moise Salama*

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**David Moise Salama**  
**Investor Relations Executive Officer**

**FORWARD-LOOKING STATEMENTS**

This press release may contain forward-looking statements. These statements are statements that are not historical facts, and are based on management's current view and estimates of future economic circumstances, industry conditions, company performance and financial results. The words "anticipates", "believes", "estimates", "expects", "plans" and similar expressions, as they relate to the company, are intended to identify forward-looking statements. Statements regarding the declaration or payment of dividends, the implementation of principal operating and financing strategies and capital expenditure plans, the direction of future operations and the factors or trends affecting financial condition, liquidity or results of operations are examples of forward-looking statements. Such statements reflect the current views of management and are subject to a number of risks and uncertainties. There is no guarantee that the expected events, trends or results will actually occur. The statements are based on many assumptions and factors, including general economic and market conditions, industry conditions, and operating factors. Any changes in such assumptions or factors could cause actual results to differ materially from current expectations.

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