

NATIONAL STEEL CO
Form 6-K
December 28, 2009

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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 December, 2009

Commission File Number 1-14732

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

NOTICE TO THE MARKET

COMPANHIA SIDERÚRGICA NACIONAL

Publicly-held Company

Rua São José nº 20, Grupo 1602, parte

Rio de Janeiro/RJ

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

Companhia Siderúrgica Nacional (“CSN”) hereby informs its shareholders and the market in general that studies are under way into the merger of the subsidiary Galvasud S.A. (“Galvasud”) into CSN. Said studies are still ongoing and the precise details and conditions of the merger will be the object of a Protocol and Justification of Merger to be entered into by and between CSN and Galvasud and subsequently submitted for approval to Extraordinary Shareholders’ Meetings of both companies to be convened in the future.

Rio de Janeiro, December 28, 2009

COMPANHIA SIDERÚRGICA NACIONAL

Paulo Penido Pinto Marques

Investor Relations Officer

