

NATIONAL STEEL CO  
Form 6-K  
February 23, 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 February, 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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**MATERIAL FACT**

**Publicly-held Company**

**COMPANHIA SIDERÚRGICA NACIONAL**

Rua São José nº 20, Grupo 1602

Rio de Janeiro/RJ

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

**COMPANHIA SIDERÚRGICA NACIONAL** (“CSN” or “**Company**”), pursuant to Article 157 of Law 6,404/76, and CVM Instruction 358/02, and consonant with the Material Facts released on December 18, 2009 and February 12, 2010, as well as the Notices to the Market of December 30, 2009 and January 26, 2010, hereby announces to its shareholders and the public that, in relation to the Public Tender Offer for the Acquisition of Shares of Cimpor – Cimentos de Portugal, SGPS, S.A., made by its subsidiary CSN Cement S. à r.l. (“Offering”), in a special session held on the present date at the NYSE Euronext regulated stock market in Lisbon, Portugal, it has been declared that, considering that one of the precedent conditions listed in the Offering prospectus was the acquisition of at least one third (1/3) of the shares plus one, and since such condition was not verified, no securities were traded within the scope of the Offering.

Rio de Janeiro, February 23, 2010

**COMPANHIA SIDERÚRGICA NACIONAL**

Paulo Penido Pinto Marques

Investor Relations Executive Officer

