

NATIONAL STEEL CO
Form 6-K
March 27, 2012

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 March, 2012
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, 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

