NATIONAL STEEL CO Form 6-K September 16, 2011

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 September, 2011 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, 20° 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-FX 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 NoX

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MATERIAL FACT

Publicly-Held Company

COMPANHIA SIDERÚRGICA NACIONAL

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

Companhia Siderúrgica Nacional ("CSN"), in compliance with the provisions of Article 157, Paragraph 4 of Law 6,404/76 and CVM Instruction 358/02, and as a complement to the Material Facts released on December 9, 2010 and May 19, 2011, hereby informs its shareholders and the market that its wholly-owned subsidiary CSN Steel S.L. ("CSN Steel") terminated the share purchase agreement signed on May 19, 2011 with Grupo Alfonso Gallardo, S.L.U. ("Grupo Gallardo"), whose object was the acquisition of the companies Cementos Balboa S.A., Corrugados Azpeitia, S.L., Corrugados Lasao, S.L.U., Stahlwerk Thüringen GmbH and Gallardo Sections S.L.U. ("Agreement"), due to failure to comply with contractual obligations by Grupo Gallardo.

Said termination was based on the terms and conditions set forth in the Agreement and CSN Steel has been taking proper measures to preserve its rights.

São Paulo, September 16, 2011.

Companhia Siderúrgica Nacional

David Moise Salama

Investor Relations Executive Officer

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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: September 16, 2011

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Ву:	/s/ Benjamin Steinbruch	
	Benjamin Steinbruch Chief Executive Officer	
By:	/s/ David Moise Salama	
	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.