

NATIONAL STEEL CO  
Form 6-K  
December 08, 2009

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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 December, 2009**

**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**

Rua São José nº 20, Grupo 1602

Rio de Janeiro/RJ

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

**COMPANHIA SIDERÚRGICA NACIONAL ( CSN )** hereby informs its shareholders and the public in general that it has adhered to the tax installment repayment programs provided for by Law 11941/09 and Provisional Measure ( Medida Provisória ) 470/09 - Installment Repayment Programs.

Management's decision took into account matters which had already been resolved by the superior courts, as well as the opinion of the Company's internal and external legal advisors regarding the chances of success in ongoing legal disputes.

Certain aspects of the Installment Repayment Programs are still subject to approval by the respective authorities, which should occur as of 2010.

In addition, as part of its adherence to the Installment Repayment Programs, the Company has settled judicial and administrative claims related to the benefits of IPI (federal VAT) Premium tax credits on export transactions and to the right to IPI tax credits on purchases of raw materials subject to a zero tax rate and non-taxable.

Management believes that adherence to the Installment Repayment Programs represents an important step towards the resolution of the Company's judicial disputes, which should bring short-, medium- and long-term benefits for CSN.

Rio de Janeiro, December 8, 2009

**Companhia Siderúrgica Nacional**

Paulo Penido Pinto Marques

Investor Relations Officer

