NATIONAL STEEL CO Form 6-K March 18, 2010

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, 2010

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 report	rts
under cover Form 20-F or Form 40-F.	

Form 20-F	'X	Form 40-F	·
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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	\mathbf{X}	

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(CONVENIENCE TRANSLATION INTO ENGLISH FROM THE ORIGINAL PREVIOUSLY ISSUED IN PORTUGUESE)

(A free translation of the original report in Portuguese)

FEDERAL PUBLIC SERVICE **CVM - BRAZILIAN SECURITIES AND EXCHANGE COMMISSION**

Brazilian Corporate

December 31, 2009

Law

STANDARD FINANCIAL STATEMENTS - DFP COMMERCIAL, INDUSTRY & OTHER TYPES OF **COMPANY**

Registration with CVM SHOULD not BE CONSTRUED AS AN EVALUATION of the company.

company management is responsible for the information provided.

01.01 IDENTIFICATION

1 - CVM CODE 2 - COMPANY NAME 3 - CNPJ (Corporate Taxpayer s ID)

COMPANHIA SIDERÚRGICA 00403-0 33.042.730/0001-04 NACIONAL

4 - NIRE (Corporate Registry ID)

33-3.00011595

01.02 HEAD OFFICE

1 - ADDRESS 2 - DISTRICT

RUA SÃO JOSÉ, 20 GR, 1602 PARTE **CENTRO**

3 - ZIP CODE 5 - STATE 4 - CITY

RJ 20010-020 RIO DE JANEIRO

6 - AREA 7 - TELEPHONE 8 - TELEPHONE 9 - TELEPHONE 10 - TELEX CODE

2141-1800 21

11 - AREA 12 - FAX 13 - FAX 14 FAX CODE

2141-1809

2 01.02 HEAD OFFICE

21

15 - E-MAIL

invrel@csn.com.br

01.03 INVESTOR RELATIONS OFFICER (Company Mailing Address)

1- NAME

PAULO PENIDO PINTO MARQUES

2 - ADDRESS 3 - DISTRICT

AV. BRIGADEIRO FARIA LIMA, 3400 20º ANDAR ITAIM BIBI

4 - ZIP CODE 5 - CITY 6 - STATE

04538-132 SÃO PAULO SP

7 - AREA 8 - TELEPHONE 9 - TELEPHONE 10 - TELEPHONE 11 - TELEX

CODE 9-12221110N2 10-12221110N2 11-1222X

11 3049-7100 - -

12 - AREA

CODE 13 - FAX 14 - FAX 15 FAX

3049-7212 - -

16 - E-MAIL

paulopenido@csn.com.br

01.04 REFERENCE AND AUDITOR INFORMATION

1 DATE OF THE FISCAL YEAR 2 DATE OF THE FISCAL

 YEAR
 BEGINNING
 YEAR END

 1 Last
 01/01/2009
 12/31/2009

 2 One before last
 01/01/2008
 12/31/2008

 3 Two before last
 01/01/2007
 12/31/2007

4 INDEPENDENT ACCOUNTANT 5 CVM CODE

KPMG AUDITORES INDEPENDENTES 00418-9

6 TECHNICIAN IN CHARGE 7 TECHNICIAN S CPF (INDIVIDUAL

TAXPAYER S ID)

ANSELMO NEVES MACEDO

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1

01.01 - IDENTIFICATION

00403-0

3 - CNPJ (Corporate 1 - CVM CODE 2 - COMPANY NAME Taxpayer's ID)

COMPANHIA SIDERÚRGICA NACIONAL

01.05 - CAPITAL STOCK

Number of Shares 1 2 3

(In thousands)	12/31/2009	12/31/2008	12/31/2007
Paid-in Capital			
1 – Common	755,180	793,404	272,068
2 – Preferred	0	0	0
3 – Total	755,180	793,404	272,068
Treasury Shares			
4 – Common	26,195	34,734	15,578
5 – Preferred	0	0	0
6 – Total	26,195	34,734	15,578

01.06 - COMPANY PROFILE

1 - TYPE OF COMPANY

Commercial, Industry and Other Types of Company 2 - STATUS

Operational

3 - NATURE OF OWNERSHIP

Private National

4 - ACTIVITY CODE

1060 - Metallurgy and Steel Industry

33.042.730/0001-04

5 - MAIN ACTIVITY

MANUFACTURING, TRANSFORMATION AND TRADING OF STEEL PRODUCTS 6 - CONSOLIDATION TYPE

Total

01.07 - COMPANIES NOT INCLUDED IN THE **CONSOLIDATED FINANCIAL STATEMENTS**

1 - ITEM 2 - CNPJ (Corporate 3 - COMPANY NAME Taxpayer's ID)

01.08 - CASH DIVIDENDS APPROVED AND/OR PAID **DURING AND AFTER THE QUARTER**

1 -	2 -	3 -	4 - TYPE	5 - DATE OF	6 - TYPE OF	7 - AMOUNT PER
ITEM	EVENT	APPROVAL		PAYMENT	SHARE	SHARE
01	RCA*	12/17/2009	Dividend		Common	2.0576550000
02	RCA*	12/17/2009	Interest on		Common	0.4389180000
			charoholdore' oquity			

^{*}Board of Directors' Meeting

01.09 - INVESTOR RELATIONS OFFICER

1 – DATE 2 - SIGNATURE

02/25/2010

2

01.01 - IDENTIFICATION

1 - CVM CODE 2 - COMPANY NAME 3 - CNPJ (Corporate Taxpayer's ID)

00403-0 COMPANHIA SIDERÚRGICA NACIONAL 33.042.730/0001-04

02.01 – BALANCE SHEET - ASSETS (in thousands of Reais)

1 - CODE	2 - DESCRIPTION	3 - 12/31/2009 4	- 12/31/2008 5	- 12/31/2007
1	Total Assets	32,454,410	35,222,842	26,608,601
1.01	Current Assets	7,753,387	6,598,670	4,783,329
1.01.01	Cash and Cash Equivalents	31,023	68,753	26,223
1.01.02	Receivable	2,917,108	2,651,665	1,737,559
1.01.02.01	Accounts Receivable	1,420,435	1,563,245	997,443
1.01.02.01.01	Accounts Receivable - Subsidiaries	1,031,593	1,144,854	875,992
1.01.02.01.02	Accounts Receivable - Clients	678,975	720,739	485,371
1.01.02.01.05	Advance on Export Contracts (ACE)	0	(140,220)	(292,265)
1.01.02.01.06	Allowance for Doubtful Accounts	(290,133)	(162, 128)	(71,655)
1.01.02.02	Sundry Receivable	1,496,673	1,088,420	740,116
1.01.02.02.01	Employees	4,872	5,263	3,987
1.01.02.02.02	Corporate Income and Social	366,928	26,999	804
1.01.02.02.02	Contribution Taxes Recoverable	•	20,333	
1.01.02.02.03	Deferred Income Tax	382,018	448,738	300,628
1.01.02.02.04	Deferred Social Contribution	140,373	161,289	106,577
1.01.02.02.05	Prepaid Income Tax	0	0	0
1.01.02.02.06	Other Taxes	172,480	129,559	79,310
1.01.02.02.07	Proposed Dividends Receivable	369,981	305,391	238,203
1.01.02.02.08	Loans with Subsidiaries	0	0	0
1.01.02.02.09	Other Receivable	60,021	11,181	10,607
1.01.03	Inventories	1,955,541	2,664,862	2,064,055
1.01.04	Other	2,849,715	1,213,390	955,492
1.01.04.01	Marketable Securities	2,841,896	1,200,793	718,892
1.01.04.02	Prepaid Expenses	7,819	12,597	50,353
1.01.04.03	Insurance claimed	0	0	186,247
1.02	Noncurrent Assets	24,701,023	28,624,172	21,825,272
1.02.01	Long-Term Assets	3,136,275	2,084,917	2,472,203
1.02.01.01	Sundry Receivables	557,870	900,232	841,374
1.02.01.01.01	Borrowings - Eletrobrás	0		