



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 6, 2018

Marcelo Ribeiro  
Chief Financial and Investor Relations Officer  
NATIONAL STEEL CO  
Av. Brigadeiro Faria Lima, 3400 - 20th floor  
04538-132, Sao Paulo-SP, Brazil

**Re: NATIONAL STEEL CO**  
**Form 20-F for the year ended December 31, 2017**  
**Filed on May 1, 2018**  
**File No. 001-14732**

Dear Mr. Ribeiro:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing and  
Construction