



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

September 18, 2008

Room 7010

Oswaldo Burgos Schirmer  
Chief Financial Officer  
Gerdau S.A.  
Av. Farrapos 1811  
Porto Alegre, Rio Grande do Sul  
Brazil CEP 90220-005

Re: Gerdau S.A.  
Form 20-F for Fiscal Year Ended December 31, 2007  
File No. 001-14878

Dear Mr. Schirmer:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien  
Branch Chief