



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

November 8, 2010

**via U.S. mail and facsimile**

Osvaldo Burgos Schirmer, CFO  
Gerdau S.A.  
Av. Farrapos 1811  
Porto Alegre, Rio Grande do Sul – Brazil CEP 90220-005

**RE: Gerdau S.A.**  
**Form 20-F for the Fiscal Year Ended December 31, 2009**  
**Filed June 7, 2010**  
**Form 20-F/A No. 1 for the Fiscal Year Ended December 31, 2009**  
**Filed November 5, 2010**  
**File No. 1-14878**

Dear Mr. Schirmer:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Terence O'Brien  
Accounting Branch Chief