



DIVISION OF
CORPORATION FINANCE

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

June 26, 2008

Room 7010

Barbara R. Smith
Vice President, Finance, Chief Financial Officer and
Assistant Secretary
Gerdau Ameristeel Corporation
4221 West Boy Scout Blvd Suite 600
Tampa, Florida 33607

Re: Gerdau Ameristeel Corporation
Form 40-F for Fiscal Year Ended December 31, 2007
File No. 001-32317

Dear Ms. Smith:

We have completed our review of your Form 40-F and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien
Branch Chief