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Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, GERDAU AMERISTEEL CORPORATION, Common Shares and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on October 13, 2004. Tentative listing date - October 15, 2004.

Sincerely,

PROCESSED
OCT 15 2004
THOMSON
FINANCIAL