

NATIONAL STEEL CO
Form 6-K
December 27, 2012

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 6-K

Report of Foreign Private Issuer
Pursuant to Rule 13a-16 or 15d-16 of the
Securities Exchange Act of 1934

For the month of December, 2012
Commission File Number 1-14732

COMPANHIA SIDERÚRGICA NACIONAL

(Exact name of registrant as specified in its charter)

National Steel Company

(Translation of Registrant's name into English)

Av. Brigadeiro Faria Lima 3400, 20º andar
São Paulo, SP, Brazil
04538-132

(Address of principal executive office)

Indicate by check mark whether the registrant files or will file annual reports
under cover Form 20-F or Form 40-F. Form 20-F Form 40-F

Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby
furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes No

COMPANHIA SIDERÚRGICA NACIONAL

Corporate Taxpayer ID (CNPJ/MF): 33.042.730/0001-04

Company Registry (NIRE): 35300396090

NOTICE TO SHAREHOLDERS

PAYMENT OF DIVIDENDS

As the Board of Directors of Companhia Siderúrgica Nacional, pursuant to Article 31 of the Company's Bylaws and Article 204, paragraph 2, of Law 6404/76, approved today the payment of dividends to shareholders arising from the profit reserves account – working capital, at the amount of R\$300,000,000.00, corresponding to R\$0.20576 per outstanding share, not subject to withholding income tax (IRRF), pursuant to legislation in force, we hereby inform the Shareholders that:

1. Dividends will be available to Shareholders resident in Brazil as of January 7, 2013, with no monetary restatement, at their banking domiciles, as informed to the depositary institution, Itaú Corretora de Valores S.A.
2. Shareholders under fiduciary custody will have dividends credited in accordance with the procedures adopted by the Stock Exchanges.
3. Shareholders whose register does not include their Individual Taxpayer ID (CPF) / Corporate Taxpayer ID (CNPJ) or “Bank/Branch/Account” information will have dividends available within three (3) business days as of the due regularization of respective registers at the branches of Banco Itaú S.A., or through a letter addressed to the Superintendence of Solutions for Corporations of Itaú Corretora de Valores S.A., located at Rua Boa Vista, 176 – 1º subsolo – São Paulo – SP – CEP: 01014-000.

Shareholder Service Locations: At the branches of Banco Itaú S.A., Shareholders Service Department, during banking hours.

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Amounts payable will be calculated and credited based on shareholders' positions as at December 27, 2012 and constitute anticipation of the minimum mandatory dividend.

We highlight that as of December 28, 2012, inclusive, CSN's shares will be traded ex-dividends on the Brazilian Stock Exchanges.

São Paulo, December 27, 2012.

Companhia Siderúrgica Nacional

David Moise Salama

Investor Relations Executive Officer

