

NATIONAL STEEL CO  
Form 6-K  
July 21, 2015

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**SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

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**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 July 20, 2015**  
**Commission File Number 1-14732**

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**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

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**MATERIAL FACT**

**Publicly-Held Company**

COMPANHIA SIDERÚRGICA NACIONAL

Corporate Taxpayer's ID (CNPJ/MF):

**COMPANHIA SIDERÚRGICA NACIONAL** (“Company”), pursuant to article 157, paragraph 4 of Law 6,404/76 and Instruction 358/02 issued by the Brazilian Securities and Exchange Commission (“CVM”), hereby informs its shareholders and the market in general that it received the following communication from Vicunha Aços S.A. today:

*“São Paulo, July 17, 2015.*

***Companhia Siderúrgica Nacional***

*Avenida Brigadeiro Faria Lima, 3400, 20º andar, Itaim Bibi, São Paulo/SP.*

***Att.: Mr. Gustavo Henrique Santos de Sousa***

*Controller, Tax Planning and Investor Relations Executive Officer.*

*Dear Sir,*

*Vicunha Aços S.A., with headquarters at Rua Henrique Schaumann, 270/278, sobreloja, sala Vicunha Aços, São Paulo/SP, inscribed in the roll of corporate taxpayers (CNPJ/MF under no. 04.213.131/0001-08 (“Vicunha Aços”), pursuant to CVM Instruction 358/02, hereby informs you that, on June 30, 2015, the merger of Vicunha Siderurgia S.A., with headquarters at Rua Henrique Schaumann, 270/278, sobreloja, sala Vicunha Aços, São Paulo/SP, inscribed in the roll of corporate taxpayers (CNPJ/MF under no. 02.871.007/0001-04 (“Vicunha Siderurgia”) by Vicunha Aços was approved (“Merger”), the documents related to the Merger having been presented for registration with the São Paulo State Registry of Commerce on this date.*

*The purpose of the merger was to centralize all the operations of Vicunha Aços, given that it already held 100% of the shares issued by Vicunha Siderurgia, thereby streamlining operations and reducing the administrative costs and expenses of both companies. It is worth noting that, notwithstanding the Merger, the indirect and final control structure of Companhia Siderúrgica Nacional remains unaltered.*

*As a result of the Merger, Vicunha Siderurgia was wound up for all legal purposes, pursuant to article 227 of Brazilian Corporation Law and Vicunha Aços shall succeed it in all its rights and obligations, including as the direct controlling shareholder of this Company, directly retaining 697,719,990 common shares issued by Companhia Siderúrgica Nacional.*

*Sincerely,*

**VICUNHA AÇOS S.A.”**

São Paulo, July 20, 2015.

**Companhia Siderúrgica Nacional**

Gustavo Henrique Santos de Sousa

Controller, Tax Planning and Investor Relations Executive Officer

