

NATIONAL STEEL CO
Form 6-K
May 06, 2011

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 May, 2011
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 Taxpayers' ID (CNPJ) 33.042.730/0001-04

Companies Registry (NIRE) 33.3.001.159 5

NOTICE TO SHAREHOLDERS

**PAYMENT OF DIVIDENDS AND INTEREST ON
EQUITY**

As a complement to the Notice to Shareholders released on April 29, 2011 about the payment of Interest on Equity at the amount of R\$356,800,000.00 and dividends at the amount of R\$1,500,000,000.00, we inform Shareholders that the Company has decided to anticipate the payment of dividends to May 6, 2011. The date of payment of Interest on Equity remains unchanged, on May 9, 2011.

São Paulo, May 5, 2011.

Paulo Penido Pinto Marques

Investor Relations Executive Officer

