

GERDAU S.A.  
Form 6-K  
March 24, 2011

**FORM 6-K**  
**U.S. SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**REPORT OF FOREIGN PRIVATE ISSUER**  
**PURSUANT TO RULE 13a-16 OR 15d-16 UNDER THE**  
**SECURITIES EXCHANGE ACT OF 1934**

**Dated March 23, 2011**

**Commission File Number 1-14878**

**GERDAU S.A.**

(Exact Name as Specified in its Charter)

**N/A**

(Translation of Registrant's Name)

**Av. Farrapos 1811**

**Porto Alegre, Rio Grande do Sul - Brazil CEP 90220-005**

(Address of principal executive offices)

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

Edgar Filing: GERDAU S.A. - Form 6-K

Form 20-F ☒      Form 40-F ☐

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1): ☐

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7): ☐

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

Yes ☐      No ☒

If ☒ Yes is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): Not applicable.

---

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused the Report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: March 23, 2011

GERDAU S.A.

By: /s/ Osvaldo Burgos Schirmer  
Name: Osvaldo Burgos Schirmer  
Title: Chief Financial Officer

## Edgar Filing: GERDAU S.A. - Form 6-K

**EXPLANATORY NOTE:** The Registrant is filing this report on Form 6-K which contains the following exhibits. All of the Opinions, Consents and Instruments below are filed herewith as exhibits to the Registration Statement on Form F-3 (Registration No. 333-171483) filed by Gerdau S.A. under the Securities Act of 1933, as amended.

Exhibit	Description of Exhibit
5.4	Opinion of Barbosa, Mussnich & Aragão Advogados
8.1	Opinion of Barbosa, Mussnich & Aragão Advogados, as to certain matters of Brazilian taxation
8.2	Opinion of Greenberg Traurig, LLP, as to certain matters of U.S. taxation
12.1	Calculation of ratio of earnings to fixed charges
23.5	Consent of Barbosa, Mussnich & Aragão Advogados (contained in Exhibits 5.4 and 8.1)
23.6	Consent of Greenberg Traurig, LLP (contained in Exhibit 8.2)

**INCORPORATION BY REFERENCE:** This report on Form 6-K shall be incorporated by reference in the Registration Statement on Form F-3 (Registration No. 333-171483) filed by Gerdau S.A. under the Securities Act of 1933, as amended, or the Securities Act, to the extent not superseded by documents or reports subsequently filed by Gerdau S.A. under the Securities Act or the Securities Exchange Act of 1934, as amended.

EXHIBIT INDEX

Exhibit	Description of Exhibit
5.4	Opinion of Barbosa, Mussnich & Aragão Advogados
8.1	Opinion of Barbosa, Mussnich & Aragão Advogados as to certain matters of Brazilian taxation
8.2	Opinion of Greenberg Traurig, LLP, as to certain matters of U.S. taxation
12.1	Calculation of ratio of earnings to fixed charges
23.5	Consent of Barbosa, Mussnich & Aragão Advogados (contained in Exhibits 5.4 and 8.1)
23.6	Consent of Greenberg Traurig, LLP (contained in Exhibit 8.2)