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undersigned, thereunto duly authorized.

Date: September 21, 2005

GERDAU S.A.

By: /s/ Osvaldo Burgos Schirmer

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Name: Osvaldo Burgos Schirmer

Title: Chief Financial Officer

EXHIBIT INDEX

Exhibit

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Description of Exhibit

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99.1

Press release, September 15, 2005

99.2

Press release, September 16, 2005