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GERDAU S.A.

By:

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/s/ Osvaldo Burgos Schirmer\_\_\_\_\_  
Name: Osvaldo Burgos Schirmer  
Title: Chief Financial Officer

EXHIBIT INDEX

| Exhibit | Description of Exhibit   |
|---------|--|
|         | 99.1 Report of Independent Accountants on Limited Review of Quarterly Information (ITR) September 30, 2005 |