

GERDAU S.A.  
Form 6-K/A  
February 27, 2013

**FORM 6-K/A**

**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 February 27, 2013

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)

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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 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.

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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: February 27, 2013

GERDAU S.A.

By: /s/ André Pires de Oliveira Dias  
Name: André Pires de Oliveira Dias  
Title: Executive Vice President  
  
Investor Relations Officer

EXHIBIT INDEX

The Company is resubmitting this Form 6-K/A to correct Cash Flows from Financing Activities contained in the Consolidated Statements of Cash Flow.

<b>Exhibit</b>	<b>Description of Exhibit</b>
99.1	Gerdau S.A. Management Report, February 19, 2013