

June 30, 2025

Chief, Information Technology  
Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, NE MS 3040  
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies its approval for listing and registration of the 5.750% Notes due 2035 of Gerdau Trade Inc., guaranteed by GERDAU S.A., Gerdau Acominas S.A., and Gerdau Acos Longos S.A., under the Exchange Act of 1934.

Sincerely,

A handwritten signature in blue ink, reading "Craig A. Manta". The signature is fluid and cursive, with a long horizontal stroke extending to the right.