

POSCO
Form 6-K
May 24, 2005

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**SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

Form 6-K

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

For the month of May, 2005

Commission File Number: 1-13368

POSCO

(Translation of registrant's name into English)

POSCO Center, 892 Daechi 4-dong, Kangnam-gu, Seoul, Korea, 135-777

(Address of principal executive office)

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

Form 20-F

Form 40-F

[Indicate by check mark whether the registrant by furnishing the information contained in this Form 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) : 82-_____.]

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SIGNATURES

EX-99.1 Quarterly Report for Jan 1/05 to March 31/05

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POSCO is furnishing under cover of Form 6-K :

Exhibit 99.1: An English-language translation of Summary of Quarterly Report for the period January 1, 2005 to March 31,2005, submitted to Financial Supervisory Commission of Korea and Korea Stock Exchange. Business Report followed by Non-consolidated financial statement. POSCO will schedule to file Form 20-F by the end of June.

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SIGNATURES

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

POSCO
(Registrant)

Date May 23, 2005

By /s/ Cho , Jae-Ku

(Signature)*

*Print the name and title under the signature of the signing officer.

Name: Cho, Jae-Ku
Title: General Manager of Finance
Management Department