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POSCO Form 6-K August 20, 2007

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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 August, 2007 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 b Form 40-F o

[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 o No b

[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 INTERIM REPORT

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POSCO is furnishing under cover of Form 6-K:

Exhibit 99.1: An English-language translation of Interim Report for the period January 1,2007 to June 30,2007, submitted to Financial Supervisory Commission of Korea and Korea Stock Exchange. Interim Report followed by Non-consolidated financial statement.

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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 August 17, 2007

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

By /s/ Lee, Dong-Hee (Signature)*

Name: Lee, Dong-Hee

Title: Senior Executive Vice President