POSCO Form 6-K April 13, 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 April, 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 ile number assigned to the registrant in connection with Rule 12g3-2(b): 82-

[If Yes is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): 82-

POSCO is furnishing under cover of Form 6-K:

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Exhibition 99.1: An English-language translation of documents with respect to the Performance in 1Q 2007 of POSCO.

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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 April 12, 2007

By /s/ Lee, Dong-Hee

(Signature)*

Name: Lee, Dong-Hee Title: Senior Executive Vice

President

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