

POSCO
Form 6-K
September 08, 2006

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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 September, 2006
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 RESPONSE TO DISCLOSURE INQUIRY RE REPORTS ON M&A TO DONGBU STEEL

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POSCO is furnishing under cover of Form 6-K :

Exhibition 99.1 : An English-language translation of documents with respect to the Response to Disclosure Inquiry regarding reports on merger and acquisition to Dongbu Steel.

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n EX-99.1.

Response to Disclosure Inquiry regarding reports on merger and acquisition to Dongbu Steel

The Company has never been offered a proposal for merger and acquisition by Dongbu Steel.

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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 September 8, 2006

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

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

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