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shareholder of the company in accordance with the shareholders' registry book, which was closed at the end of 2004.

As of December 31, 2004, the latest record date for the general shareholders' meeting, National Pension Corporation is the largest shareholder of the company holding 3,084,186 shares, 3.54% of our issued common stocks.

The former largest shareholder of the company, Pohang University of Science and Technology, continues to hold 3.22% stake in POSCO as of December 31, 2004.

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 January 24, 2005

By /s/ Cho, Jae-Ku

(Signature)*

Name: Cho, Jae-Ku

Title: General Manager of Finance
Management Department

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