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POSCO  
 Form 6-K  
 February 25, 2005

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 February 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 [ x ]                    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 [ x ]  
            -----                                -----

[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

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     February 25, 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

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POSCO is furnishing under cover of Form 6-K :

EXHIBIT 99.1 : An English-language translation of documents with respect to the  
Addition of an affiliated company dated as of February 25, 2005.