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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, 2004

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

By /s/ Cho, Jae-Ku

(Signature)*
Name: Cho, Jae-Ku
Title: General Manager of Finance
Management Department