

POSCO  
Form 6-K  
February 22, 2010

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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 February, 2010  
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  
EXHIBIT 99.1

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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 **2009 POSCO Non-Consolidated Financial Statements**

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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 19, 2010

By /s/ Lee, Dong-Hee  
(Signature)\*  
Name: Lee, Dong-Hee  
Title: President

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