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POSCO Form 6-K/A February 09, 2010

SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549 Form 6-K/A 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 b Form 40-F o

[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 o No b

[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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Explanatory Note

We filed our current report on Form 6-K with the Securities and Exchange Commission on February 5, 2010 relating to the Notice of the 42nd Ordinary General Meeting of Shareholders. This amendment to the Form 6-K (the Amendment) is filed to amend as follows:

		Before Amendment	After Amendment
Agenda 1 : Approval	Balance Sheet		
of Balance Sheet,	I. Current Assets		
Income Statement	2. Inventories	4. Deferred income	4. Raw materials
and the Statement		tax assets	
of Appropriation of			
Retained Earnings	Statements of	IV. Unappropriated	IV. Unappropriated
for the 42 nd	Appropriation of	Retained Earnings	Retained Earnings
Fiscal Year:	Retained Earnings	to be	Carried Forward to
			Subsequent Year

Except as described above, no change has been made to the Form 6-K. The filing of this Amendment does not, and does not purport to, amend, update or restate the information in any other item of the Form 6-K filed on February 5, 2010.

Incorporating the above amendments, POSCO is furnishing under cover of Form 6-K/A:

Exhibition 99.1: Notice of Ordinary General Meeting of Shareholders Amended

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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 9, 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.