



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

September 15, 2006

via U.S. mail and facsimile

Ku-Taek Lee
Chief Executive Officer
POSCO Center
892 Daechi-4dong
Kangnam-gu, Seoul, 135-777 Korea

RE: POSCO
Form 20-F for the Fiscal Year Ended December 31, 2005
Filed June 12, 2006
File No. 1-13368

Dear Mr. Lee:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Nili Shah
Accounting Branch Chief