

Edgar Filing: GERDAU SA - Form 6-K

GERDAU SA
 Form 6-K
 August 24, 2004

FORM 6-K
 U.S. SECURITIES AND EXCHANGE COMMISSION
 WASHINGTON, D.C. 20549

REPORT OF FOREIGN PRIVATE ISSUER
 PURSUANT TO RULE 13A-16 OR 15D-16 UNDER THE
 SECURITIES EXCHANGE ACT OF 1934

dated August 23, 2004

Commission File Number 1-14878

GERDAU S.A.
 (Exact Name as Specified in its Charter)

N/A
 (Translation of Registrant's Name)

Av. Farrapos 1811
 Porto Alegre, Rio Grande do Sul - Brazil CEP 90220-005
 (Address of principal executive offices)

Indicate by check mark whether the registrant files or will file annual reports under cover Form 20-F or Form 40-F.

Form 20-F Form 40-F _____

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b) (1): _____

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b) (7): _____

Indicate by check mark whether by furnishing the information contained in this Form, the registrant 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): Not applicable.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934,

Edgar Filing: GERDAU SA - Form 6-K

the registrant has duly caused the Report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: August 23, 2004

GERDAU S.A.

By: /s/ Osvaldo Burgos Schirmer

Name: Osvaldo Burgos Schirmer
Title: Chief Financial Officer

EXHIBIT INDEX

Exhibit -----	Description of Exhibit -----
99.1	Condensed consolidated interim financial information at March 31, 2004 and 2003 prepared in accordance with U.S. GAAP
99.2	Condensed consolidated interim financial information at June 30, 2004 and 2003 prepared in accordance with US GAAP