

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