GERDAU S.A.
Form 6-K
April 01, 2005

1, 2003 ------

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 April 1, 2005

Commission File Number 1-14878

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

 $$\operatorname{N/A}$$ (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 X 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 X

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,

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

Date: April 1, 2005

GERDAU S.A.

By:/s/ Osvaldo Burgos Schirmer

Name: Osvaldo Burgos Schirmer Title: Chief Financial Officer

EXHIBIT INDEX

Exhibit Description of Exhibit

99.1 Notice to Shareholders dated March 31, 2005