

Edgar Filing: GERDAU SA - Form 6-K

GERDAU SA  
Form 6-K  
October 27, 2004

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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 October 27, 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.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused the Report to be signed on its behalf by the

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undersigned, thereunto duly authorized.

Date: October 27, 2004

GERDAU S.A.

By:/s/Oswaldo Burgos Schirmer

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Name: Oswaldo Burgos Schirmer  
Title: Chief Financial Officer

EXHIBIT INDEX

Exhibit -----	Description of Exhibit -----
99.1	Press release dated October 15, 2004
99.2	Notice to Shareholders dated October 22, 2004