



## 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

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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