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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 undersigned, thereunto duly authorized.

Date: August 22, 2002

GERDAU S.A.

By: /s/ Osvaldo Burgos Schirmer

Name: Osvaldo Burgos Schirmer
Title: Chief Financial Officer

EXHIBIT INDEX

| Exhibit | Description of Exhibit |
|---------|--|
| 1 | Press release of August 13, 2002 concerning Co-Steel |