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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