

GERDAU S.A.
Form 6-K
September 22, 2005

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): Not applicable.

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

Edgar Filing: GERDAU S.A. - Form 6-K

undersigned, thereunto duly authorized.

Date: September 21, 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

Press release, September 15, 2005

99.2

Press release, September 16, 2005