

GERDAU S.A.  
Form 6-K  
May 29, 2008

## **FORM 6-K**

# **U.S. SECURITIES AND EXCHANGE COMMISSION**

**Washington, D.C. 20549**



Edgar Filing: GERDAU S.A. - Form 6-K  
**REPORT OF FOREIGN PRIVATE ISSUER**  
**PURSUANT TO RULE 13a-16 OR 15d-16 UNDER THE**  
**SECURITIES EXCHANGE ACT OF 1934**

**Dated May 29, 2008**

**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.

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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 undersigned, thereunto duly authorized.

Date: May 29, 2008

GERDAU S.A.

By: */s/Oswaldo Burgos Schirmer*  
Name: Oswaldo Burgos Schirmer  
Title: Chief Financial Officer

EXHIBIT INDEX

<b>Exhibit</b>	<b>Description of Exhibit</b>
99.1	GERDAU S.A. AND SUBSIDIARIES CONSOLIDATED FINANCIAL STATEMENTS ON DECEMBER 31, 2007 AND 2006 Prepared in accordance with International Financial Reporting Standards ( IFRS ) as issued by the International Accounting Standards Board - IASB, and in compliance with CVM instruction no. 457 of July 13, 2007.