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POSCO  
Form IRANNOTICE  
May 12, 2014

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VIA EDGAR

Securities and Exchange Commission

100 F Street, N.E.

Washington, D.C. 20549

Re: Notice of disclosure filed in Exchange Act Annual Report under  
Section 219 of the Iran Threat Reduction and Syria Human Rights Act of

2012 and Section 13(r) of the Exchange Act

Ladies and Gentlemen:

Pursuant to Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012 and Section 13(r) of the Securities Exchange Act of 1934, as amended, notice is hereby provided that POSCO has made disclosure pursuant to those provisions in its Annual Report on Form 20-F for the year ended December 31, 2013, which was filed with the Securities and Exchange Commission on May 12, 2014. The disclosure can be found under the heading Item 3.D. Risk Factors We could be adversely affected if the U.S. government were to determine that our affiliate's Iran-related business activities are sanctionable under the U.S. Iranian sanction laws and regulations in the Annual Report on Form 20-F and is incorporated by reference herein.

Sincerely,

/s/ Noh, Min-Yong  
Noh, Min-Yong  
Senior Vice President