

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

August 6, 2019

Jung-Son Chon Chief Financial Officer POSCO POSCO Center, 440 Teheran-ro, Gangnam-gu Seoul, Korea 06194

Re: POSCO

Form 20-F for the year ended December 31, 2018

Filed on April 30, 2019 File No. 001-13368

Dear Mr. Chon:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Manufacturing and Construction