

POSCO
Form 6-K
May 06, 2010

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM 6-K

**REPORT OF FOREIGN PRIVATE ISSUER
PURSUANT TO RULE 13a-16 OR 15d-16
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

For the month of May, 2010

POSCO

(Translation of registrant's name into English)

POSCO Center, 892 Daechi 4-dong, Kangnam-gu, Seoul, Korea, 135-777

(Address of principal executive office)

Indicate by check mark whether the registrant files or will file annual reports under cover of 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 the registrant by furnishing the information contained in this Form is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934: Yes No

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): n/a

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POSCO is furnishing under cover of Form 6-K :

Exhibition 99.1 : An English-language translation of documents with respect to
Changes in Affiliates (New Affiliate)

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

POSCO

Date: May 3, 2010

By: /s/ Choi, Jong-Tae _____

Name: Choi, Jong-Tae

Title: President

EXHIBIT INDEX

Exhibit No.	Description
99.1	Changes in Affiliates (New Affiliate)

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----- November 1 November 30 6,400 7.40 N/A N/A N/A N/A N/A N/A N/A N/A N/A
N/A N/A N/A ----- Total 6,400 7.40 N/A N/A ===== Item 10. Submission of Matters to a
Vote of Security Holders Not applicable. Item 11. Controls and Procedures (a) The Fund's principal executive officer
and principal financial officer have concluded that the Trust's/Fund's disclosure controls and procedures are sufficient
to ensure that information required to be disclosed by the Fund in this Form N-CSR was recorded, processed,
summarized and reported within the time periods specified in the Securities and Exchange Commission's rules and
forms, based upon such officers' evaluation of these controls and procedures as of a date within 90 days of the filing
date of the report. 2 (b) There were no changes in the registrant's internal control over financial reporting that occurred
during the second fiscal quarter of the period covered by this report that has materially affected, or is reasonably likely
to materially affect, the registrant's internal control over financial reporting. Item 12. Exhibits (a) Code of Ethics - Not
applicable for semiannual reports. (b) A separate certification for each principal executive officer and principal
financial officer of the registrant are attached hereto as part of EX-99.CERT. 3 SIGNATURES Pursuant to the
requirements of the Securities Exchange Act of 1934 and the Investment Company Act of 1940, the registrant has
duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized. Morgan Stanley
Municipal Income Opportunities Trust /s/ Ronald E. Robison Ronald E. Robison Principal Executive Officer January
17, 2008 Pursuant to the requirements of the Securities Exchange Act of 1934 and the Investment Company Act of
1940, this report has been signed by the following persons on behalf of the registrant and in the capacities and on the
dates indicated. /s/ Ronald E. Robison Ronald E. Robison Principal Executive Officer January 17, 2008 /s/ Francis
Smith Francis Smith Principal Financial Officer January 17, 2008 4