

EXHIBIT B

FORM OF CERTIFICATION TO BE DELIVERED IN CONNECTION WITH  
(1) EXCHANGES OR TRANSFERS OF INTERESTS IN THE RESTRICTED  
GLOBAL NOTE FOR INTERESTS IN THE UNRESTRICTED GLOBAL NOTE AND (2)  
EXCHANGES OR TRANSFERS OF CERTIFICATES BEARING THE RULE 144A  
LEGEND FOR CERTIFICATES NOT BEARING THE RULE 144A LEGEND

POSCO (the “Company”)

8.750% Notes due 2014 (the “Notes”)

FOR EXCHANGE OR TRANSFER OF (1) AN INTEREST IN THE RESTRICTED  
GLOBAL NOTE OR (2) A NOTE REPRESENTED BY A CERTIFICATE BEARING  
THE RULE 144A LEGEND:

We propose to exchange or transfer US\$ \_\_\_\_\_ principal amount of  
Notes represented by the Restricted Global Note (CUSIP No. 693483 AA7, ISIN No.  
US693483AA71, Common Code No. 041976519) held by [the Depository] in the name of  
[insert name of transferor] for Notes, or to a person who wishes to acquire such Notes,  
represented by the Unrestricted Global Note (CUSIP No. Y70750 AL1, ISIN No.  
USY70750AL13, Common Code No. 041975997).

OR

We propose to exchange or transfer US\$ \_\_\_\_\_ principal amount of  
Notes represented by a Certificate bearing the Rule 144A Legend and registered in the name  
of [insert name of transferor] for Notes, or to a person who wishes to acquire such Notes,  
represented by a Certificate not bearing the Rule 144A Legend.

We confirm that such Notes have been offered and sold either (i) in an  
offshore transaction in accordance with Regulation S (“Regulation S”) under the U.S.  
Securities Act of 1933, as amended (the “Securities Act”), or (ii) pursuant to an exemption  
from registration under the Securities Act provided by Rule 144 thereunder.

FOR ISSUANCE OF A CERTIFICATE NOT BEARING THE RULE 144A LEGEND:

Accordingly, we request that you issue a Certificate in respect of such Notes  
not bearing the Rule 144A Legend.

This certification and the statements contained herein are made for your benefit and for the benefit of the Company. Terms used in this certification have the meanings set forth in Regulation S.

[Name of Transferor]

By: \_\_\_\_\_  
Authorized Signatory

EXHIBIT C

FORM OF CERTIFICATION TO BE DELIVERED IN CONNECTION WITH  
(1) EXCHANGES OR TRANSFERS OF INTERESTS IN THE UNRESTRICTED GLOBAL NOTE FOR INTERESTS IN THE RESTRICTED GLOBAL NOTE  
AND (2) EXCHANGES OR TRANSFERS OF CERTIFICATES NOT BEARING THE  
RULE 144A LEGEND FOR CERTIFICATES BEARING THE RULE 144A LEGEND

POSCO (the “Company”)

8.750% Notes due 2014 (the “Notes”)

FOR EXCHANGE OR TRANSFER OF (1) AN INTEREST IN THE UNRESTRICTED  
GLOBAL NOTE OR (2) A NOTE REPRESENTED BY A CERTIFICATE NOT  
BEARING THE RULE 144A LEGEND:

We propose to exchange or transfer US\$ \_\_\_\_\_ principal amount of  
Notes represented by the Unrestricted Global Note (CUSIP No. Y70750 AL1, ISIN No.  
USY70750AL13, Common Code No. 041975997) held by [the Depository] in the name of  
[insert name of transferor] for Notes, or to a person who wishes to acquire such Notes,  
represented by the Restricted Global Note (CUSIP No. 693483 AA7, ISIN No.  
US693483AA71, Common Code No. 041976519).

OR

We propose to exchange or transfer US\$ \_\_\_\_\_ principal amount of  
Notes represented by a Certificate that does not bear the Rule 144A Legend and registered in  
the name of [insert name of transferor] for Notes, or to a person who wishes to acquire such  
Notes, represented by a Certificate bearing the Rule 144A Legend.

We confirm that such Notes are being transferred to a transferee that we  
reasonably believe is a “qualified institutional buyer” (a “QIB”) within the meaning of Rule  
144A (“Rule 144A”) under the U.S. Securities Act of 1933, as amended purchasing the  
Notes for its own account or for the account of a QIB in a transaction meeting the  
requirements of Rule 144A and in accordance with any applicable securities laws of any  
state of the United States or any other jurisdiction.

FOR ISSUANCE OF A CERTIFICATE BEARING THE RULE 144A LEGEND:

Accordingly, we request that you issue a Certificate in respect of such Notes  
bearing the Rule 144A Legend.

This certification and the statements contained herein are made for your benefit and the benefit of the Company.

[Name of Transferor]

By: \_\_\_\_\_  
Authorized Signatory