SECURITIES & EXCHANGE COMMISSION
 Washington, D.C. 20549

 SCHEDULE 13G/A*
 (Rule 13d-102)
 Amendment NM퀀က

- ---
 (3) SEC USE ONLY
- ---
 (4) CITIZENSHIP OR PLACE OF ORGANIZATION
 Delaware
- ---
NUMBER OF (5) SOLE VOTING POWER
 -0-
SHARES --
BENEFICIALLY (6) SHARED VOTING POWER
 3,389,073
OWNED BY --
EACH (7) SOLE DISPOSITIVE POWER
 -0-
REPORTING --
PERSON WITH (8) SHARED DISPOSITIVE POWER
 3,389,073
- ---
 (9) AGGREGATE AMOUNT BENEFICIALLY OWNED
 BY EACH REPORTING PERSON
 3,389,073
- ---
 (10) CHECK BOX IF THE AGGREGATE AMOUNT
 IN ROW (9) EXCLUDES CERTAIN SHARES ** [ ]
- ---
 (11) PERCENT OF CLASS REPRESENTED
 BY AMOUNT IN ROW (9)
 2.99%
- ---
 (12) TYPE OF REPORTING PERSON **
 OO
- ---
 ** SEE INSTRUCTIONS BEFORE FILLING OUT!
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- --
 (1) NAMES OF REPORTING PERSONS
 I.R.S. IDENTIFICATION NO.
 OF ABOVE PERSONS (ENTITIES ONLY)
 Jeffrey L. Gendell
- ---
 (2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP **
 (a) [X]
 (b) [ ]
- ---
 (3) SEC USE ONLY
- ---
 (4) CITIZENSHIP OR PLACE OF ORGANIZATION
 United States
- ---
NUMBER OF (5) SOLE VOTING POWER
 270,000
SHARES --
BENEFICIALLY (6) SHARED VOTING POWER
 9,007,396
OWNED BY --
EACH (7) SOLE DISPOSITIVE POWER
 270,000
REPORTING --
PERSON WITH (8) SHARED DISPOSITIVE POWER
 9,007,396
- ---
 (9) AGGREGATE AMOUNT BENEFICIALLY OWNED
 BY EACH REPORTING PERSON
 9,277,396
- ---
 (10) CHECK BOX IF THE AGGREGATE AMOUNT
 IN ROW (9) EXCLUDES CERTAIN SHARES ** [ ]
- ---
 (11) PERCENT OF CLASS REPRESENTED
 BY AMOUNT IN ROW (9)
 8.18%
- ---
 (12) TYPE OF REPORTING PERSON **

IN
- ---
 ** SEE INSTRUCTIONS BEFORE FILLING OUT!
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 The Schedule 13G initially filed on August 12, 2005 is hereby amended and
restated by this Amendment No. 1 to the Schedule 13G.
Item 1(a). Name of Issuer:
 The name of the issuer is United States Steel Corporation (the "Company").
Item 1(b). Address of Issuer's Principal Executive Offices:
 The Company's principal executive offices are located at 600 Grant Street,
Pittsburgh, Pennsylvania 15219.
Item 2(a). Name of Person Filing:
 This statement is filed by:
 (i) Tontine Partners, L.P., a Delaware limited partnership ("TP")
 with respect to the shares of Common Stock directly owned by it;
 (ii) Tontine Management, L.L.C., a limited liability company organized
 under the laws of the State of Delaware ("TM"), with respect to
 the shares of Common Stock directly owned by TP;
 (iii) Tontine Overseas Associates, L.L.C., a limited liability company
 organized under the laws of the State of Delaware ("TOA"), which
 serves as investment manager to Tontine Overseas Fund, Ltd.
 ("TOF"), a company organized under the laws of the Cayman
 Islands, and to certain managed accounts, with respect to the
 shares of Common Stock directly owned by TOF and the certain
 managed accounts; and
 (iv) Jeffrey L. Gendell ("Mr. Gendell"), with respect to the shares of
 Common Stock owned directly by TP, TOF and the managed accounts.
 The foregoing persons are hereinafter sometimes collectively referred
 to as the "Reporting Persons." Any disclosures herein with respect to
 persons other than the Reporting Persons are made on information and
 belief after making inquiry to the appropriate party.
Item 2(b). Address of Principal Business Office or, if None, Residence:
 The address of the business office of each of the Reporting Persons is 55
Railroad Avenue, 3rd Floor, Greenwich, Connecticut 06830.
Item 2(c). Citizenship:
 TP is a limited partnership organized under the laws of the State of
Delaware. TM and TOA are limited liability companies organized under the laws of
the State of Delaware. Mr. Gendell is a United States citizen.
Item 2(d). Title of Class of Securities:
 Common Stock, no par value (the "Common Stock")
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Item 2(e). CUSIP Number: 912909108
Item 3. If this statement is filed pursuant to Rules 13d-1(b) or 13d-2(b) or
(c), check whether the person filing is a:
 (a) [ ] Broker or dealer registered under Section 15 of the Act,
 (b) [ ] Bank as defined in Section 3(a)(6) of the Act,
 (c) [ ] Insurance Company as defined in Section 3(a)(19) of the
 Act,
 (d) [ ] Investment Company registered under Section 8 of the
 Investment Company Act of 1940,
 (e) [ ] Investment Adviser in accordance with
 Rule 13d-1(b)(1)(ii)(E),
 (f) [ ] Employee Benefit Plan or Endowment Fund in accordance with
 Rule 13d-1(b)(1)(ii)(F),

Item 9. Notice of Dissolution of Group.
 Not applicable.
Item 10. Certification.
 Each of the Reporting Persons hereby makes the following certification:
 By signing below I certify that, to the best of my knowledge and
belief, the securities referred to above were not acquired and are not held for
the purpose of or with the effect of changing or influencing the control of the
issuer of the securities and were not acquired and are not held in connection
with or as a participant in any transaction having that purpose or effect.
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SIGNATURES
After reasonable inquiry and to the best of our knowledge and belief, the
undersigned certify that the information set forth in this statement is true,
complete and correct.
DATED: February 10, 2006
 /s/ JEFFREY L. GENDELL

 Jeffrey L. Gendell, individually, and as
 managing member of
 Tontine Management, L.L.C.,
 general partner of
 Tontine Partners, L.P., and as
 managing member of
 Tontine Overseas Associates, L.L.C.