SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
SCHEDULE 13G
Under the Securities Exchange Act of 1934
(Amendment No: 4)
UNITED STATES STEEL CORP.

(Name of Issuer)
Common Stock

(Title of Class of Securities)
912909108

(CUSIP Number)
December 31, 2013

(Date of Event Which Requires Filing of this Statement)
Check the appropriate box to designate the rule pursuant to
which this Schedule is filed:
[X] Rule 13d-1(b)
[ ] Rule 13d-1(c)
[ ] Rule 13d-1(d)
*The remainder of this cover page shall be filled out
for a reporting person's initial filing on this form with
respect to the subject class of securities, and for any
subsequent amendment containing information which
would alter the disclosures provided in a prior cover page.
The information required in the remainder of this cover
page shall not be deemed to be "filed" for the purpose
of Section 18 of the Securities Exchange Act of 1934
("Act") or otherwise subject to the liabilities of that
section of the Act but shall be subject to all other
provisions of the Act (however, see the Notes).
CUSIP No. 912909108
(1)Names of reporting persons. BlackRock, Inc.
(2) Check the appropriate box if a member of a group
(a) [ ]
(b) [X]
(3) SEC use only
(4) Citizenship or place of organization
Delaware
Number of shares beneficially owned by each reporting person with:
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(9) Aggregate amount beneficially owned by each reporting person
 7871630
(10) Check if the aggregate amount in Row (9) excludes certain shares
(11) Percent of class represented by amount in Row 9
 5.4%
(12) Type of reporting person
HC
Item 1.
Item 1(a) Name of issuer:

UNITED STATES STEEL CORP.
Item 1(b) Address of issuer's principal executive offices:
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600 Grant Street Rm 1500
Pittsburgh PA 15219-2800
Item 2.
2(a) Name of person filing:

BlackRock, Inc.
2(b) Address or principal business office or, if none, residence:

BlackRock Inc.
40 East 52nd Street
New York, NY 10022
2(c) Citizenship:

 See Item 4 of Cover Page
2(d) Title of class of securities:

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Act of 1940;
[ ] A non-U.S. institution in accordance with
 Rule 240.13d-1(b)(1)(ii)(J);
[ ] Group, in accordaഀሀഀሀഀሀഀሀഀሀഀሀ

Item 8. Identification and Classification of Members of the Group
If a group has filed this schedule pursuant to Rule 13d-1(b)(ii)(J),
so indicate under Item 3(j) and attach an exhibit stating the identity
and Item 3 classification of each member of the group. If a group
has filed this schedule pursuant to Rule 13d-1(c) or Rule 13d-1(d),
attach an exhibit stating the identity of each member of the group.
Item 9. Notice of Dissolution of Group
Notice of dissolution of a group may be furnished as an exhibit
stating the date of the dissolution and that all further filings with
respect to transactions in the security reported on will be filed,
if required, by members of the group, in their individual capacity.
See Item 5.
Item 10. Certifications
By signing below I certify that, to the best of my knowledge and
belief, the securities referred to above were acquired and are
held in the ordinary course of business and 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.
Signature.
After reasonable inquiry and to the best of my knowledge and
belief, I certify that the information set forth in this statement
is true, complete and correct.
Dated: January 17, 2014
BlackRock, Inc.
Signature: Matthew J. Fitzgerald

Name/Title Attorney-In-Fact
The original statement shall be signed by each person on whose
behalf the statement is filed or his authorized representative.
If the statement is signed on behalf of a person by his authorized
representative other than an executive officer or general partner
of the filing person, evidence of the representative's authority to
sign on behalf of such person shall be filed with the statement,
provided, however, that a power of attorney for this purpose
which is already on file with the Commission may be incorporated
by reference. The name and any title of each person who
signs the statement shall be typed or printed beneath his signature.
Attention: Intentional misstatements or omissions of fact constitute
Federal criminal violations (see 18 U.S.C. 1001).
Exhibit A
Subsidiary
BlackRock Advisors (UK) Limited
BlackRock Advisors, LLC
BlackRock Asset Management ÐŐn em

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BlackRock Investment Management (UK) Ltd
BlackRock Investment Management, LLC
BlackRock Life Limited
*Entity beneficially owns 5% or greater of the outstanding
shares of the security class being reported on this
Schedule 13G.
Exhibit B
POWER OF ATTORNEY
The undersigned, BLACKROCK, INC., a corporation duly organized
under the laws of the State of Delaware, United States (the
"Company"), does hereby make, constitute and appoint each of
Matthew Mallow, Howard Surloff, Edward Baer, Bartholomew Battista,
Dan Waltcher, Karen Clark, Daniel Ronnen, John Stelley, Brian Kindelan,
John Blevins, Richard Froio, Matthew Fitzgerald and Con Tzatzakis acting
severally, as its true and lawful attorneys-in-fact, for the purpose of,
from time to time, executing in its name and on its behalf, whether the
Company is acting individually or as representative of others, any and
all documents, certificates, instruments, statements, other filings and
amendments to the foregoing (collectively, "documents") determined by
such person to be necessary or appropriate to comply with ownership or
control-person reporting requirements imposed by any United States
or non-United States governmental or regulatory authority, including
without limitation Forms 3, 4, 5, 13D, 13F, 13G and 13T隇倀퀁䀀ࡔ秐İuch p 4,
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