

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of
The Securities Exchange Act of 1934

Date of Report (Date of earliest event reported):
October 30, 2007

United States Steel Corporation

(Exact name of registrant as specified in its charter)

Delaware	1-16811	25-1897152
----- (State or other jurisdiction of incorporation)	----- (Commission File Number)	----- (IRS Employer Identification No.)
600 Grant Street, Pittsburgh, PA		15219-2800
----- (Address of principal executive offices)		----- (Zip Code)
	(412) 433-1121	
	----- (Registrant's telephone number, including area code)	

Check the appropriate box below if the Form 8-K filing is intended to
simultaneously satisfy the filing obligation of the registrant under any of the
following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17
CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR
240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the
Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the
Exchange Act (17 CFR 240.13e-4(c))

Item 2.02. Results of Operations and Financial Condition

On October 30, 2007, United States Steel Corporation issued a press release
announcing its financial results for third quarter 2007. The full text of the
press release, together with related unaudited financial information and
statistics, is furnished herewith as Exhibit 99.1.

Item 9.01. Financial Statements and Exhibits

(d) Exhibits

99.1 Press Release dated October 30, 2007, titled "United States
Steel Corporation Reports 2007 Third Quarter Results,"
together with related unaudited financial information, is furnished herewith as Exhibit 99.1.

By: /s/ Larry G. Schultz

Larry G. Schultz
Vice President & Controller

Dated: October 30, 2007

Quarter Ended Nine Months Ended

Sept. 30 June 30 Sept. 30 Sept. 30

Total	1,354	1,035
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Cash used in investing activities:		
Capital expenditures	(460)	(397)
Acquisition of Lone Star Technologies, Inc.	(1,990)	-
Disposal of assets	27	6
Other investing activities	2	6
	-----	-----
Total	(2,421)	(385)
	-----	-----
Cash provided from (used in) financing activities:		
Issuance of long-term debt	1,583	-
Repayment of long-term debt	(458)	(277)
Common stock issued	15	16
Common stock repurchased	(87)	(396)
Dividends paid	(71)	(54)
Change in bank checks outstanding	61	5
Other financing activities	(1)	(13)
	-----	-----
Total	1,042	(719)
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Effect of exchange rate changes on cash	6	-
	-----	-----
Net increase (decrease) in cash and cash equivalents	(19)	(69)
Cash at beginning of the year	1,422	1,479
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Cash at end of the period	\$1,403	\$1,410
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UNITED STATES STEEL CORPORATION
CONDENSED BALANCE SHEET (Unaudited)

(Dollars in millions)	Sept. 30 2007	Dec. 31 2006

Cash and cash equivalents	\$1,403	\$1,422
Receivables, net	2,309	1,799
Inventories	1,826	1,604
Other current assets	347	371

Total current assets	5,885	5,196
Property, plant and equipment, net	MM \$1,	

