

SIGNATURE

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 hereunto duly authorized.

UNITED STATES STEEL CORPORATION

By /s/ Gregory A. Zoehle  CORPORATE SECRETARY

SECOND AMENDMENT TO THE SECOND AMENDED
AND RESTATED RECEIVABLES PURCHASE AGREEMENT

THIS SECOND AMENDMENT TO THE SECOND AMENDED AND RESTATED RECEIVABLES PURCHASE AGREEMENT, dated as of July 21, 2010 (this "Amendment"), is entered into by and among U. S. STEEL RECEIVABLES LLC, a Delaware limited liability company, as Seller (the "Seller"), UNITED STATES STEEL CORPORATION (in its individual capacity "USS"), a Delaware corporation, as initial Servicer (in such capacity, together with its successors and permitted assigns in such capacity, the "Servicer"), the FUNDING AGENTS listed on the signature pages hereto, the CP CONDUIT PURCHASERS listed on the signature pages hereto, the COMMITTED PURCHASERS listed on the signature pages hereto, the LC BANKS listed on the signature pages hereto and THE BANK OF NOVA SCOTIA, a Canadian chartered bank acting through its New York Agency, as Collateral Agent for the CP Conduit Purchasers, Committed Purchasers and LC Banks (in such capacity, together with its successors and assigns in such capacity, the "Collateral Agent"). Capitalized terms used and not otherwise defined herein are used as defined in the ~~Second Amended and Restated Receivables Purchase Agreement, dated as of September 27, 2009~~ (as amended or otherwise modified through the date hereof, the "Agreement"), among the Seller, the Servicer, the CP Conduit Purchasers from time to time and the Committed Purchasers from time to time party

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in the interpretation of any law or regulation occurring after the date hereof, (ii) compliance with any guideline or request occurring after the date hereof from any central bank or other Governmental Authority (whether or not having the force of law), or (iii) Basel II (whether the compliance by such Affected Person therewith was commenced prior to or after the date hereof), there shall be any increase in the cost to any Affected Person of agreeing to purchase or purchasing, or maintaining the ownership of, the Purchased Interest in respect of which Discount is computed by reference to the Eurodollar Rate, then, upon written demand by such Affected Person (accompanied by the certificate referred to in the next sentence, with a copy to the applicable Funding Agent), the Seller shall promptly pay to such Affected Person, from time to time as specified by such Affected Person, additional amounts sufficient to compensate such Affected Person for such increased costs. A certificate describing, in reasonable detail, such amounts and the basis for such Affected Person's demand for such amounts submitted to the Seller and the applicable Funding Agent by such Affected Person shall be conclusive and binding for all purposes, absent manifest error.

(e) For the avoidance of doubt, any increase in cost and/or reduction in yield with respect to any Affected Person caused by regulatory capital allocation adjustments due to FASB's Interpretation 46 (revised December 2003) Consolidation of Variable Interest Entities and Interpretation of Accounting Research Bulletin No. 51 or Statements of Financial Accounting Standards Nos. 166 and 167 (or any future statements or interpretations issued by FASB) shall be covered by this Section 1.9.

(b) Section 1.10 of the Agreement is hereby amended by (a) dev su ded by (ahis

SECTION 2. Additional Agreements. The Seller and the Servicer have previously notified the Collateral Agent, the CP Conduit Purchasers, the Committed Purchasers, the Funding Agents and the LC Banks (the Collateral Agent, the CP Conduit Purchasers, the Committed Purchasers, the Funding Agents and the LC Banks, each, a "Purchaser Party" and collectively, the "Purchaser Parties") that the Servicer is currently implementing a new Enterprise Resource Planning "ERP" system. In the event that the Servicer determines, in its reasonable business judgment, that the implementation of the ERP system could affect in any material respect its compliance with its duties or

which when so executed and delivered shall be deemed to be an original instrument but all of which together shall constitute one and the same agreement. Delivery by facsimile or email of an executed signature page of this Amendment shall be effective as delivery of an executed counterpart hereof.

B. The descriptive headings of the various sections of this Amendment are inserted for convenience of reference only and shall not be deemed to affect the substance of the v

Agent for Liberty Street Funding
LLC, as CP Conduit Purchaser and
The Bank of Nova Scotia, as
Committed Purchaser and as LC Bank

By: _____ /s/ Darren Ward

Name: Darren Ward
Title: Director

Commitment for its Purchaser Group:
\$275,000,000

MARKET STD Purccccc

1.	General Motors Corporation	10%
2.	Sooner Pipe	6%
3.	Whirlpool Corporation	6%
4.	Ford Motor Company	6%

SCHEDULE II

SCHEDULE II
LOCK-BOX BANKS AND LOCK-BOX ACCOUNTS

Lock-Box Bank	Lock-Box Accounts
1. PNC Bank, National Association	6800 (account number #11-3081-8577)
2. Mellon Bank, N.A.	AT 40370 PI 360008 107-1214 (wire account)