UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

(Mark One)

[X] QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the Quarterly Period Ended September 30, 2008

Or

[ ] TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from __________ to__________.

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)

Indicate by check mark whether the registrant 121

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The following is a schedule of reconciling items to income from operations:

Items not allocated to segments:				
Retiree benefit expenses	$	(46)	$	(128)
Other items not allocated to segments:				
Labor agreement signing bonuses (Note 17)		-		-
Environmental remediation (Note 21)		-		-
Flat-rolled inventory transition effects [a]		-		-
Litigation reserve (Note 21)		-		-
Tubular inventory transition effects [b]		(27)		(27)
Total other items not allocated to segments		(27)		(27)
Total reconciling items	$	(73)	$	(155)

(a) The impact of selling inventory acquired from Stelco Inc., which had been recorded at fair value.

(b) Charge reflecting the effects of conforming certain inventories acquired from Lone Star to our unified business model and the impact of selling acquired inventory, which had been recorded at fair value.

Pickle Lines

On August 29, 2008, U. S. Steel Canada Inc. (USSC) paid C$38 million (approximately $36 million) to acquire three pickle lines in Nanticoke, Ontario, from Nelson Steel, a division of Samuel Manu-Tech Inc. The acquisition of the pickle lines strengthens USSC's position as a premier supplier of flat-rolled steel products to the North American market. The acquisition has been accounted for in accordance with FAS 141, "Business Combinations" (FAS 141). The purchase price has been allocated to the acquired property, plant and equipment.

Stelco Inc.

On October 31, 2007, U. S. Steel paid $1,237 million to acquire all of the outstanding stock and stock equivalents of Stelco Inc. (Stelco) and the company was renamed U. S. Steel Canada Inc. (USSC). U. S. Steel also paid $785 million to retire substantially all of the outstanding debt of Stelco and made a $34 million contribution to Stelco's main pension plans at closing.

USSC operates two integrated steel plants in Ontario, Canada and produces a variety of steel products for customers in the automotive, steel service center, and pipe and tubular industries within North America. The acquisition has strengthened U. S. Steel's position as a premier supplier of flat-rolled steel products and has provided us with greater flexibility to respond to the requirements of an expanded customer base. It is also anticipated that it will generate annual, sustainable synergies through sourcing of semi-finished products and the leveraging of best practices.

The results of operations of USSC are included in U. S. Steel’s consolidated statement of operations as of the date of acquisition. The USSC integrated plants are being reported as part of U. S. Steel’s Flat-rolled segment.

In connection with the acquisition, U. S. Steel assumed Stelco’s pension funding obligations under a pension agreement entered into by Stelco and the Province of Ontario totaling C$545 million (approximately $514 million). In addition, we committed to the Canadian government to make capital investments over the next five years of at least C$200 million (approximately $189 million).

The total purchase price of $2,037 million reflects the $2,056 million of payments detailed above, net of cash acquired of $32 million, and including direct acquisition costs of $13 million. The purchase price was allocated to the assets acquired, including identifiable intangible assets, and liabilities assumed, based on their estimated fair values at the date of acquisition. The excess of the cost of the acquisition over the net amounts assigned to the fair value of the assets acquired and liabilities assumed is recorded as goodwill. The amount allocated to goodwill reflects the benefits U. S. Steel expects to realize from expanding our flexibility in meeting customer needs and our sources of semi-finished products. The goodwill associated with this transaction has been allocated to the Flat-rolled segment.

The acquisition has been accounted for in accordance with FAS 141. The following table presents the preliminary allocation of the aggregate purchase price based on estimated fair values:

Recent grants of stock-based compensation consist of stock options, restricted stock units, restricted stock and performance stock awards. The Compensation & Organization Committee of the Board of Directors (the Compensation Committee) has made grants of stock-based awards under a stockholder approved stock incentive plan (the Plan). The following table is a general summary of the awards made under the Plan.

Stock Options	234,930	$	44.55
Restricted Stock Units and Restricted Stock [c]	162,445	$	108.68
Performance Shares [d]	62,800	$	139.74

(a) The share amounts shown in this table do not reflect an adjustment for estimated forfeitures.
(b) Weighted average per share amounts
(c) The May 2008 grant consists of only restricted stock units.
(d) The number of Performance Shares shown represents the target value of the award.

As of September 30, 2008, total future compensation cost related to nonvested stock-based compensation arrangements was $51 million, and the weighted average period over which this cost is expected to be recognized is approximately 1.3 years.

In accordance with FAS 123(R), “Share-Based Payment,” compensation expense for stock options is recorded over the vesting period based on the fair value on the date of grant, as calculated by U. S. Steel using the Black-Scholes model and the assumptions listed below. The stock option awards vest ratably over a three-year service period and have a term of ten years.

Price per share of option award	$ 99.52-109.32
Expected annual dividends per share	$ 0.80
Expected life in years	5
Expected volatility	43%
Risk-free interest rate	4.5%-4.6%
Grant date fair value per share of unvested option awards as calculated from above	$ 40.76-44.90

The expected annual dividends per share are based on the latest annualized dividend rate at the date of grant; the expected life in years is determined primarily from historical stock option exercise data; the expected volatility is based on the historical volatility of U. S. Steel stock; and the risk-free interest rate is based on the U.S. Treasury strip rate for the expected life of the option.

Restricted stock unit awards and restricted stock vest ratably over three years. The fair value of the restricted stock units is the market price of the underlying common stock on the date of the grant less a discount factor for the delayed payment of quarterly dividends. The fair value of the restricted stock awards is the market price of the underlying common stock on the date of grant. Performance stock awards vest at the end of a three-year performance period as a function of U. S. Steel’s total shareholder return compared to the total shareholder returns of peer companies over the three-year performance period. Performance stock awards can vest at between zero and 200 percent of the target award. The fair value of the performance stock awards is calculated using a Monte-Carlo simulation.

On January 1, 2007, U. S. Steel adopted FASB Interpretation No. 48, "Accounting for Uncertainty in Income Taxes – an interpretation of FASB Statement No. 109

The IRS audit of U. S. Steel's 2004 and 2005 tax returns was completed in the first quarter of 2008 and agreement was reached with the IRS on the proposed adjustments. The results of the audit did not have a material impact on U. S. Steel.

As of September 30, 2008, the net domestic deferred tax asset was $260 million compared to a net deferred tax liability of $21 million at December 31, 2007. The net deferred tax asset arose in the third quarter of 2008 as a result of the remeasurements of the pension and OPEB plans (see Note 7).

As of September 30, 2008, the amount of net foreign deferred tax assets recorded was $15 million, net of an established valuation allowance of $378 million. As of December 31, 2007, the amount of net foreign deferred tax assets recorded was $26 million, net of an established valuation allowance of $392 million. Net foreign deferred tax assets will fluctuate as the value of the U.S. dollar changes with respect to the euro, the Slovak koruna, the Canadian dollar and the Serbian dinar. A full valuation allowance is provided for the Serbian deferred tax assets because current projected investment tax credits, which must be used before net operating losses and credit carryforwards, are more than sufficient to offset future tax liabilities. A full valuation allowance is recorded for Canadian deferred tax assets due to a recent history of losses, particularly before U. S. Steel acquired USSC. As USSC and USSS generate sufficient income, the valuation allowance of $234 million for Canadian deferred tax assets, including $156 million pre-acquisition, and $137 million for Serbian deferred tax assets as of September 30, 2008, would be partially or fully reversed at such time that it is more likely than not that the deferred tax assets will be realized. (If any portion of the $156 million valuation allowance at USSC is reversed prior to January 1, 2009, it will result in a decrease to goodwill. In accordance with FAS 141(R), any reversals of this amount made after January 1, 2009 will result in a decrease to tax expense.)

U. S. Steel has repurchased common stock from time to time in the open market. During the third quarter of 2008 and 2007, 1,129,900 shares and 285,000 shares of common stock were repurchased for $129 million and $28 million, respectively. During the first nine months of 2008 and 2007, 1,754,900 shares and 894,900 shares of common stock were repurchased for $214 million and $87 million, respectively. At September 30, 2008, the repurchase of an additional 4,706,400 shares remains authorized.

Basic net income per common share is based on the weighted average number of common shares outstanding during the quarter.

Diluted net income per common share assumes the exercise of stock options and the vesting of restricted stock, restricted stock units, and performance shares, provided in each case the effect is dilutive. For the third quarter and nine months ended September 30, 2008, 657,443 shares and 628,078 shares of common stock, respectively, related to stock options, restricted stock, restricted stock units and performance shares, have been included in the computation of diluted net income per share because their effect was dilutive. For the third quarter and nine months ended September 30, 2007, 668,780 shares and 713,167 shares of common stock, respectively, related to stock options, restricted stock, and performance shares have been included in the computation of diluted net income per share because their effect was dilutive.

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Capital Expenditures – For a number of years, U. S. Steel has made substantial capital expenditures to bring existing facilities into compliance with various laws relating to the environment. In the first nine months of 2008 and 2007, such capital expenditures totaled $74 million and $46 million, respectively. U. S. Steel anticipates making additional such expenditures in the future; however, the exact amounts and timing of such expenditures are uncertain because of the continuing evolution of specific regulatory requirements. Acquisition of additional facilities, such as those included in the recent acquisitions of Lone Star and Stelco, increase these requirements.

In January 2008, USSS entered into an agreement with the Serbian government that commits us to spend approximately $50 million before the end of 2009 to improve the environmental performance of our facility. The money will be spent on various capital projects aimed at reducing gas emissions.

CO_2 Emissions – Many nations, including the United States, are considering regulation of CO_2 emissions. International negotiations to supplement or replace the 1997 Kyoto Protocol are ongoing. The integrated steel process involves a series of chemical reactions involving carbon that create CO_2 emissions. This distinguishes integrated steel producers from mini-mills and many other industries where CO_2 generation is generally linked to energy usage. The European Union has established greenhouse gas regulations; Canada has published details of a regulatory framework for greenhouse gas emissions, as discussed below; and the United States may establish regulations in the future. Such regulations may entail substantial capital expenditures, restrict production, and raise the price of coal and other carbon based energy sources.

In 2004, the European Commission (EC) approved Slovakia's national allocation plan, for the period 2005 through 2007 (NAP I), which granted USSK fewer emissions allowances than were ultimately required for USSK's CO_2 emissions. USSK purchased CO_2 allowances needed to cover its shortfall for the NAP I allocation period. Based on the actual value of allowances already purchased, a short-term other liability of $2 million was recognized on the balance sheet as of December 31, 2007. This amount was settled in 2008.

In July 2008, following approval by the EC of Slovakia's national allocation plan for the 2008 – 2012 trading period (NAP II), Slovakia granted USSK more CO_2 allowances per year than USSK received for NAP I. The potential financial and/ꞅP I pi r ăi.sheeved ffin th .eeexănThultbli shentmaed f c8,

Environmental and other indemnifications – Throughout its history, U. S. Steel has sold numerous properties and businesses and many of these sales included indemnifications and cost sharing agreements related to the assets that were sold. These indemnifications and cost sharing agreements have related to the condition of the property, the approved use, certain representations and warranties, matters of title and environmental matters. While most of these provisions have not specifically dealt with environmental issues, there have been transactions in which U. S. Steel indemnified the buyer for non-compliance with past, current and future environmental laws related to existing conditions and there can be questions as to the applicability of more general indemnification provisions to environmental matters. Most recent indemnifications and cost sharing agreements are of a limited nature only applying to non-compliance with past and/or current laws. Some indemnifications and cost sharing agreements only run for a specified period of time after the transactions close and others run indefinitely. In addition, current owners of property formerly owned by U. S. Steel may have common law claims and contribution rights against U. S. Steel for environmental matters. The amount of potential environmental liability associated with these transactions and properties is not estimable due to the nature and extent of the unknown conditions related to the properties sold. Aside from the environmental liabilities already recorded as a result of these transactions due to specific environmental remediation activities and cases (included in the $163 million of accrued liabilities for [illegible] discussed above), there are no other known environmental liabilities related to these transactions.

Contingencies related to the Separation from Marathon – In the event of the bankruptcy of Marathon, certain of U. S. Steel's operating lease obligations [illegible] as of September 30, 2008 may be declared immediately due and pay[illegible]

Commitments – At September 30, 2008, U. S. Steel's contract commitments to acquire property, plant and equipment totaled $333 million.

U. S. Steel is party to a take-or-pay arrangement for the supply of industrial gases that expires in 2017. Under this arrangement, U. S. Steel is required to pay a minimum facility fee of approximately $1 million per month. U. S. Steel cannot elect to terminate this contract early unless associated steelmaking operations at Fairfield Works are shut down. If associated steelmaking operations are shut down after January 1, 2013, a maximum termination payment of $15 million is due.

U. S. Steel is party to a take-or-pay arrangement for information technology related services that expire in 2012. Under this arrangement, U. S. Steel is required to contract for services, with annual minimum spending commitments ranging from $19 million to $31 million for a total minimum spending commitment of $120 million over the five year term. If U. S. Steel elects to terminate the contract early, payment for the outstanding balance of the $120 million commitment is required and termination fees may apply.

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Certain sections of Management’s Discussion and Analysis include forward-looking statements concerning trends or events potentially affecting the businesses of United States Steel Corporation (U. S. Steel). These statements typically contain words such as “anticipates,” “believes,” “estimates,” “expects,” “intends” or similar words indicating that future outcomes are not known with certainty and are subject to risk factors that could cause these outcomes to differ significantly from those projected. In accordance with “safe harbor” provisions of the Private Securit3aacces8 ate ct n w

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The 2008 BLA Agreements provided for signing bonuses of up to $6,000 per employee. These resulted in a pretax charge of $105 million in the third quarter of 2008.

An charge of $23 million was taken in the third quarter of 2008 as the scope of work for an environmental project at a former operating location has become defined.

of unfavorable $23 million in the first nine months of 2008 reflected the impact of selling inventory acquired in the acquisition of USSC, which had been recorded at fair value.

A of $45 million was established in the first quarter of 2008 as a result of a ruling by the Indiana Court of Appeals involving a rate escalation provision in U. S. Steel's power supply contract with Northern Indiana Public Service Company. In September 2008, the Indiana Supreme Court agreed to review this matter.

of unfavorable $27 million in the third quarter and first nine months of 2007 reflected the effects of conforming certain inventories acquired from Lone Star to our unified business model and the impact of selling acquired inventory, which had been recorded at fair value.

	Quarter Ended September 30,		%	Nine Months Ended September 30,		%
		2007	Change		2007	Change
Interest and other financial costs		$ 37[a]	16%		$ 87[a]	57%
Interest income		(11)[a]	-73%		(46)[a]	-76%
Foreign currency (gains) losses		(4)			(6)	
Charge from early extinguishment of debt		-			26	
Total		$ 22	109%		$ 61	-36%

(a) The quarter and nine months ended September 30, 2007 include $6 million and $18 million, respectively, of interest expense and interest income related to the obligation to provide benefits for National Steel retirees that was settled in the fourth quarter of 2007. For further information, see U. S. Steel's Annual Report on Form 10-K for the year ended December 31, 2007.

The unfavorable change in net interest and other financial costs in the third quarter of 2008 compared to the same period last year was mainly due to unfavorable changes in foreign currency effects, lower interest income and increased interest expense resulting from debt incurred to fund the acquisition of USSC. The favorable change in the nine month period was mainly due to higher foreign currency gains and the nonrecurrence of a charge related to the early redemption of certain debt, partially offset by lower interest income and increased interest expense resulting from debt incurred to fund the acquisitions of Lone Star and USSC. The foreign currency gains include remeasurement effects on a U.S. dollar-denominated intercompany loan (the intercompany loan) to a theo° t oiĎep European subsidiary that had an outstanding balance of $840 million at September 30, 2008. These effects were partially offset by euro-U.S. dollar derivatives activity, which we use to mitigate our foreign currency exposure. For additional information on U. S. Steel's foreign currency exuncy ga xuncy gHeo. Stttt

increased by $516 million from year-end 2007 primarily due to increased production levels and higher raw materials costs compared to the fourth quarter of 2007.

increased by $259 million from year-end 2007 primarily because the December 31, 2007 amount included a receivable for an anticipated refund that has been received, and because of the higher tax provision for 2008 as compared to 2007.

was $1,331 million for the first nine months of 2008, compared with $1,410 million in the same period last year. Cash from operating activities in each of the first nine months of 2008 and 2007 was reduced by $140 million of voluntary contributions to our main defined benefit pension plan in the United States. In the first nine months of 2008, cash from operating activities was also reduced by required cash contributions of $62 million to USSC’s main defined benefit pension plans. Additionally, pursuant to a December 2007 agreement with the USW, we made payments of $95 million in the first nine months of 2008 to our trust for retiree health care and life insurance to provide benefits to certain former National Steel employees and their eligible dependents. For further information regarding this agreement, see U. S. Steel’s Annual Report on Form 10-K for the year ended December 31, 2007.

in the first nine months of 2008 were $633 million, compared with $460 million in the same period in 2007. Flat-rolled expenditures were $420 million and included spending for modernization of our cokemaking facilities, including expenditures for construction of a co-generation facility at Granite City Works, and development of an enterprise resource planning (ERP) system. USSE expenditures of $143 million included spending at USSK for the reline of the No.1 blast furnace and spending for development of the ERP system.

U. S. Steel’s domestic contract commitments to acquire property, plant and equipment at September 30, 2008, totaled $333 million.

Capital expenditures for 2008 are expected to be approximately $860 million, excluding spending by our variable interest entities (VIEs) (see Note 18 to Financial Statements). Capital spending by our VIEs totaled $95 million through September 30, 2008.

in the first nine months of 2008 totaled 1,754,900 shares.

in the first nine months of 2008 were $94 million, compared with $71 million in the same period in 2007. Payments in the third quarter of 2008 reflected a quarterly dividend rate of 30 cents per common share and payments in the first and second quarters reflected a quarterly dividend rate of 25 cents per common share. Payments in the first nine months of 2007 reflected a quarterly dividend rate of 20 cents per common share.

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U. S. Steel has a $500 million Receivables Purchase Agreement (RPA) with financial institutions that expires in September 2010. For further informat“yents

Facility has an interest coverage ratio (consolidated earnings before interest, taxes, depreciation and amortization (EBITDA) to consolidated interest expense) covenant of 2:1 and a leverage ratio (consolidated debt to consolidated EBITDA) covenant of 3.25:1, and other customary terms and conditions, including limitations on liens and mergers. As of September 30, 2008, we had no borrowings against this facility. Lehman Brothers Commercial Bank (Lehman) holds a $15 million commitment in our $750 million Credit Agreement. With the bankruptcy filing by Lehman's parent, we do not know if Lehman could or would fund its share of the commitment. The obligations of the lenders under the Credit Facility are individual obligations and the failure of one or more lenders to fund does not relieve the remaining lenders of their respective funding obligations.

At September 30, 2008, USSK had no borrowings against its €40 million and €20 million credit facilities (which approximated $86 million), but had $8 million of customs and other guarantees outstanding, reducing availability to $78 million. Both facilities expire in December 2009.

On July 2, 2008, USSK entered into a €200 million (approximately $287 million) three-year revolving unsecured credit facility. Interest on borrowings under the facility is based on a spread over EURIBOR or LIBOR, and the agreement contains customary terms and conditions. On July 7, 2008, €200 million (approximately $317 million) was drawn against this facility, and the proceeds were used to reduce the intercompany loan. Subsequently, $300 million of the Three-Year Term Loan was retired.

On September 25, 2008, USSS entered into a series of agreements providing for a €50 million (approximately $72 million) committed working capital facility that is partially secured by USSS's inventory of finished and semi-finished goods. This facility can be used for working capital financing and general corporate purposes and also provides for the issuance of letters of credit and bank guarantees. Interest on borrowings under the facility is based on a spread over BELIBOR, EURIBOR or LIBOR. The agreements contain customary terms and conditions and expire in August 2010. This facility replaces the €25 million credit facility that expired in September 2008. At September 30, 2008, there were no borrowings against this facility.

On May 21, 2007, we issued $300 million principal amount of 5.65% Senior Notes due 2013, $450 million principal amount of 6.05% Senior Notes due 2017 and $350 million principal amount of 6.65% Senior Notes due 2037 (collectively, the "Three Senior Notes"). The Three Senior Notes contain covenants restricting our ability to create liens and engage in sale-leasebacks and requiring the purchase of the Three Senior Notes upon a change of control under specified circumstances, as well as other customary provisions. For further details regarding the Three Senior Notes, see U. S. Steel's Current Report on Form 8-K filed on May 22, 2007.

On June 11, 2007, U. S. Steel entered into an unsecured $500 million Five-Year Term Loan Agreement with a group of lenders and JPMorgan Chase Bank, N.A. as Administrative Agent. The Five-Year Loan Agreement contains the same financial covenants and limitations as the Credit Facility, as well as mandatory principal repayments of $25 million per year. As of September 30, 2008, $475 million was outstanding under the Five-Year Loan Agreement. For further details regarding the Five-Year Term Loan Agreement, see U. S. Steel's Current Report on Form 8-K filed on June 11, 2007.

On October 12, 2007, U. S. Steel entered into an unsecured $500 million Three-Year Term Loan Agreement which contains the same financial covenants and limitations as the Credit Facility. As of September 30, 2008, $200 million remained outstanding. For further details regarding the Three-Year Term Loan Agreement, see U. S. Steel's Current Report on Form 8-K filed on October 16, 2007.

On December 10, 2007, U. S. Steel issued $500 million principal amount of 7.00% Senior Notes due 2018 (2018 Senior Notes). The 2018 Senior Notes contain covenants restricting our ability to create li

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Our liquidity at September 30, 2008 increased $533 million from December 31, 2007 mainly due to higher cash balances and increased availability under the Receivables Purchase Agreement.

The worldwide financial turmoil has had significant impacts on global credit markets. U. S. Steel continues to closely monitor the liquidity position and counterparty risk of all our credit providers.

U. S. Steel management believes that U. S. Steel’s liquidity will be adequate to satisfy our obligations for the foreseeable future, including funding obligations for new joint ventures and obligations to complete currently authorized capital spending programs. Future requirements for U. S. Steel’s business needs, including the funding of acquisitions and capital expenditures, scheduled debt maturities, contributions to employee benefit plans, and any amounts that may ultimately be [illegible] asset sales), proceeds from the [illegible] information. To the extent that operating cash flow is [illegible]

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Environmental Protection Act, 1999 and the Fisheries Act. Various provincial statutes regulate environmental matters such as the release and remediation of hazardous substances; waste storage, treatment and disposal; and air emissions. As in the United States, Canadian environmental laws (federal, provincial and local) are undergoing revision and becoming more stringent.

USSK is subject to the environmental laws of Slovakia and the European Union (EU).

USSS is subject to the environmental laws of Serbia. Under the terms of the acquisition, USSS will be responsible for only those costs and liabilities associated with environmental events occurring subsequent to the completion of an environmental baseline study. The study was completed in June 2004 and submitted to the Government of Serbia.

Many nations, including the United States, are considering regulation of carbon dioxide (CO_2) emissions. International negotiations to supplement or replace the 1997 Kyoto Protocol are ongoing. The integrated steel process involves a series of chemical reactions involving carbon that create CO_2 emissions. This distinguishes integrated steel producers from mini-mills and many other industries where CO_2 generation is generally linked to energy usage. The EU has established greenhouse gas regulations; Canada has published details of a regulatory framework for greenhouse gas emissions as discussed below; and the United States may establish regulations in the future. Such regulations may entail substantial capital ex e TheĎ®i h

others, global product demand, prices and mix; global and company steel production levels; plant operating performance; the timing and completion of facility projects; natural gas and electricity prices and usage; raw materials and transportation prices and availability; the impact of fixed prices in energy and raw materials contracts (many of which have terms of one year or longer) as compared to short-term contract and spot prices of steel products; changes in environmental, tax, pension and other laws; the terms of collective bargaining agreements; employee strikes or other labor issues; power outages; and U.S. and global economic performance and political developments. Domestic steel shi

U. S. Steel has evaluated the effectiveness of the design and operation of its disclosure controls and procedures as of September 30, 2008. These disclosure controls and procedures are the controls and other procedures that were designed to ensure that information required to be disclosed in reports that are filed with or submitted to the SEC is: (1) accumulated and communicated to management, including the Chief Executive Officer and Chief Financial Officer, to allow timely decisions regarding required disclosures and (2) recorded, processed, summarized and reported within the time periods specified in applicable law and regulations. Based on this evaluation, the Chief Executive Officer and Chief Financial Officer concluded that, as of September 30, 2008, U. S. Steel's disclosure controls and procedures were effective.

There have not been any changes in U. S. Steel's internal control over financial reporting that occurred during the fiscal quarter covered by this quarterly report, which have materially affected, or are reasonably likely to materially affect, U. S. Steel's internal control over financial reporting.

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complete additional studies are estimated to be $24,000. It is reasonably possible that additional costs of as much as $40 to $70 million may be incurred at the Lorain Tubular Corrective Action program in combination with five other projects. See Note 21 to the Financial Statements “Contingencies and Commitments – Environmental Matters – Remediation Projects – Projects with Ongoing Study and Scope Development.”

At the former Duluth Works in Minnesota, U. S. Steel spent a total of approximately $13.4 million for cleanup and agency oversight costs through September 30, 2008. The Duluth Works was listed by the Minnesota Pollution Control Agency (MPCA) under the Minnesota Environmental Response and Liability Act on its Permanent List of Priorities. EPA has included the Duluth Works site with the St. Louis River Interlake Duluth Tar site on EPA’s National Priorities List. The Duluth Works cleanup has proceeded since 1989. U. S. Steel has prepared a conceptual habitat enhancement plan (HEP) that includes measures to address contaminated sediments in the St. Louis River Estuary. Costs to implement the HEP are estimated to be $23.3 million. MPCA (on behalf of EPA) has completed its second five-year review for the site. As a result, additional data collection will be required to address data gaps identified in the five year review and corrective measures will be required to address the recently discovered areas of contamination on the upland property. Study, investigation and oversight costs along with implementation of corrective measures on the upland property are currently estimated at $2.3 million. These costs include risk assessment, sampling, inspections and analytical work, development of a work plan and costs to implement EPA five-year review recommendations. In total, the accrued liability for the projects described above was $25.5 million at September 30, 2008.

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Granite City Works received two NOVs, dated February 20, 2004 and March 25, 2004, for air violations at the coke batteries, the blast furnace and the steel shop. All of the issues have been resolved except for an issue relating to air , Bat wopeeir ,measuremeawoes, nor ,aonf teti yte8PA) csHtyf a covesues CnalĎ Ţ

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Pursuant to an agreement with the Sierra Club and American Bottom Conservancy, Granite City Works, along with Gateway Energy & Coke Company, LLC (a subsidiary of SunCoke Energy, Inc.) have agreed to establish an Environmental Trust Fund (Trust) which requires the permittees (U. S. Steel and Gateway) to collectively deposit $1.0 million by September 30th of each year, beginning September 30, 2008 and ending September 30, 2012. U. S. Steel contributed $500,000 to the Trust on September 30, 2008, which amounted to its share of the required 2008 deposit. As grantors, U. S. Steel and Gateway have established the Trust as a part of the cost to construct a heat recovery coke plant adjacent to Granite City Works. The Capital Contribution and all net income of the Trust are to be used for the purposes of promoting energy efficiency, greenhouse gas reductions and PM2.5 emission reduction, to be implemented in the local community where the Granite City Works is located. The Trust can be used for projects at public buildings or property owned by the city, local schools, parks and library districts.

At U. S. Steel's former Geneva Works, liability for environmental remediation, including the closure of three hazardous waste impoundments and facility-wide corrective action, has been allocated between U. S. Steel and the current property owner pursuant to an asset sales agreement and a permit issued by the Utah Department of Environmental Quality. U. S. Steel has reviewed environmental data concerning the site gathered by itself and third parties, developed work plans, continues to conduct field investigations and has begun remediation on some areas of the site for which U. S. Steel has responsibility. Remediation has been completed in some areas. U. S. Steel has recorded a liability of $19.4 million as of September 30, 2008, for our estimated share of the remaining costs of remediation. In addition, U. S. Steel anticipates that corrective measures to address the existing tar pond could add significant costs to this project that are presently not determinable. As a result, it is reasonably possible that additional costs of as much as $40 to $70 million may be incurred at this site in combination with five other projects. See Note 21 to the Financial Statements "Contingencies and Commitments –Environmental Matters – Remediation Projects – Projects with Ongoing Study and Scope Development."

At UPI, a joint venture between subsidaries of U. S. Steel and Pohang Steel, corrective measures have been implemented for the majority of the former SWMUs and U. S. Steel is investigating a remedy for impacted ground water at the former wire mill. It is reasonably possible that additional costs of as much as $40 to $70 million may be incurred at this site in combination with five other projects. See Note 21 to the Financial Statements "Contingencies and Commitments – Environmental Matters – Remediation Projects – Projects with Ongoing Study and Scope Development."

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This consent decree was entered by the court, and U. SHSS

It is not possible to predict the ultimate outcome of asbestos-related lawsuits, claims and proceedings due to the unpredictable nature of personal injury litigation. Despite this uncertainty, management believes that the ultimate resolution of these matters will not have a material adverse effect on the Company's financial condition, although the resolution of such matters could significantly impact results of operations for a particular quarter. Among the factors considered in reaching this conclusion are: (1) that over the last several years, the total number of pending claims has declined; (2) that it has been many years since U. S. Steel employed maritime workers or manufactured or sold asbestos containing products; and (3) U. S. Steel's history of trial outcomes, settlements and dismissals.

The foregoing statements of belief are forward-looking statements. Predictions as to the outcome of pending litigation are subject to substantial uncertainties with respect to (among other things) factual and judicial determinations, and actual results could differ materially from those expressed in these forward-looking statements.

The following is an update to the risk factors reported in U. S. Steel's Annual Report on Form 10-K for the year ended December 31, 2007.

U. S. Steel is and may continue to be adversely affected by the ongoing world financial crisis.

The volatile global economic climate is having significant negative effects on our business and our forward view is limited because of low order backlogs and short leadtimes.

Our Flat-rolled and European segments sell to the automotive, appliance and construction-related industries, all of which have reported substantially lower customer demand due to the ongoing financial crisis and the slowing U.S. economy. Energy prices, both oil and natural gas, have fallen dramatically and this may reduce oil and gas exploration and development, which in turn could impact our Tubular segment. In addition to slackening demand by the end customers, we believe that some of our customers are experiencing difficulty in obtaining credit, which has further reduced their purchases from us even beyond that resulting from the decline in their sales. The duration of the crisis and the trajectory of the recovery for these industries may have a significant impact on U. S. Steel.

The parent of one lender under our $750 million credit facility has sought bankruptcy protection and we do not know if this lender could, or would, be able to honor a borrowing request. Other lenders may be facing financial difficulties and may be unable or unwilling to honor a draw request. Interest rates under the credit facility, our other variable rate credit facilities and our term loans may be set by auction among the lenders or as a margin over published rates such as the London Interbank Offered Rate and the Fed Funds Rate. Accordingly, the worldwide financial crisis may result in a reduction of the sums normally available under our credit facilities as well as substantially higher interest rates.

This decrease in available credit may increase the risk of our customers defaulting on their payment obligations to U. S. Steel and may cause some of our suppliers to be delayed or unable to fill our needs. Customer defaults may trigger repurchases or reduce the availability under our accounts receivables facility. In addition, that facility is funded by the sale of commercial paper by the purchasers so volatility in the commercial paper market may increase costs under that facility.

Reduced cash from operations, our depressed stock price and the reduced availability of credit may increase the cost, delay the timing of, or reduce planned capital expenditures. These factors may also negatively impact our ability to make acquisitions.

The recent turmoil in financial markets has led to significant declines in the value of equity investments that are held by the trusts under our pension plans and the trust to pay for retiree health care and life insurance benefits. Since the Pension Protection Act of 2006 was enacted, U. S. Steel has not been required to make mandatory contributions to our main U.S. pension plan. Such contributions may be required in the future. Pension and OPEB periodic costs could also increase.

We believe that some of our international competitors, particularly state-owned steel companies such as those in China, have not been affected as much as U. S. Steel and other North American and European steel companies.

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U. S. Steel had no sales of unregistered securities during the period covered by this report.

The following table contains information about purchases by U. S. Steel of its equity securities during the period covered by this report.

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CHIEF EXECUTIVE OFFICER CERTIFICATION

I, John P. Surma, certify that:

1. I have reviewed this quarterly report on Form 10-Q of United States Steel Corporation;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

<u>CHIEF FINANCIAL OFFICER CERTIFICATION</u>

I, Gretchen R. Haggerty, certify that:

1. I have reviewed this quarterly report on Form 10-Q of United States Steel Corporation;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this

CHIEF EXECUTIVE OFFICER
CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350

I, John P. Surma, Chairman of the Board of Directors and Chief Executive Officer of United States Steel Corporation, certify that:

(1) The Quarterly Report on Form 10-Q of United States Steel Corporation for the period ending September 30, 2008, fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the foregoing report fairly presents, in all material respects, the financial condition and results of operations of United States Steel Corporation.

/s/ John P. Surma
John P. Surma
Chairman of the Board of Directors
and Chief Executive Officer

October 28, 2008

A signed original of th

CHIEF FINANCIAL OFFICER
CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350

I, Gretchen R. Haggerty, Executive Vice President and Chief Financial Officer of United States Steel Corporation, certify that:

(1) The Quarterly Report on Form 10-Q of United States Steel Corporation for the period ending September 30, 2008, fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the foregoing report fairly presents, in all material respects, the financial condition and results of operations of United States Steel Corporation.

/s/ Gretchen R. Haggerty
Gretchen R. Haggerty
Executive Vice President
and Chief Financial Officer

October 28, 2008

A signed original of this written statement required by Section 906 of the Sarbanes-Oxley Act of 2002 has been provided to United States Steel Corporation and will be retained by United States Steel Corporation and furnished to the Securities and Exchange Commission or its staff upon request.