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

FORM 10-Q

(Mark One)

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

For the Quarterly Period Ended March 31, 2013

Or

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

For the transition period from to .

(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

The carrying amount of acquired water rights with indefinite lives as of March 31, 2013 and December 31, 2012 totaled $75 million. The water rights are tested for impairment annually [illegible]

See Note 12 for additional information on U. S. Steel's use of derivatives to mitigate its foreign currency exchange rate exposure.

8. Income Taxes

Tax provision

For the three months ended March 31, 2013 and 2012, we recorded a tax provision of $7 million on our pretax loss of $66 million and a tax provision of $96 million on our pretax loss of $123 million, respectively. The tax provision does not reflect any tax benefit for pretax losses in Canada and Serbia (USSS was sold on January 31, 2012), which are jurisdictions where we have, or had, recorded full valuation allowances on deferred tax assets, and also does not reflect any tax provision or benefit for certain foreign currency remeasurement gains and losses that are not recognized in any tax jurisdiction. In addition, no significant tax benefit was recorded on the $399 million loss on the sale of USSS.

The tax provision for the first three months of 2013 is based on an estimated annual effective rate, which requires management to make its best estimate of annual pretax income or loss. During the year, management regularly updates forecasted annual pretax results for the various countries in which we operate based on changes in factors such as prices, shipments, product mix, plant operating performance and cost estimates. To the extent that actual 2013 pretax results for U.S. and foreign income or loss vary from estimates applied herein, the actual tax provision or benefit recognized in 2013 could be materially different from the forecasted amount used to estimate the tax provision for the three months ended March 31, 2013.

Unrecognized tax benefits

Unrecognized tax benefits are the differences between a tax position taken, or expected to be taken, in a tax return and the benefit recognized for accounting purposes pursuant to the guidance found in ASC Topic 740 on income taxes. The total amount of gross unrecognized tax benefits was $84 million at March 31, 2013 and $85 million at December 31, 2012. The total amount of net unrecognized tax benefits that, if recognized, would affect the effective tax rate was $65 million as of both March 31, 2013 and December 31, 2012.

U. S. Steel records interest related to uncertain tax positions as a part of net interest and other financial costs in the Statement of Operations. Any penalties are recognized as part of selling, general and administrative expenses. As of both March 31, 2013 and December 31, 2012, U. S. Steel had accrued liabilities of $7 million for interest related to uncertain tax positions. U. S. Steel currently does not have a liability for tax penalties.

It is reasonably expected that during the next 12 months unrecognized tax benefits related to income tax issues will decrease by approximately $10 million.

Deferred taxes

As of March 31, 2013, the net domestic deferred tax asset was $477 million compared to $538 million at December 31, 2012. A substantial amount of U. S. Steel's domestic deferred tax assets relates to employee benefits that will become deductible for tax purposes over an extended period of time as cash contributions are made to employee benefit plans and retiree benefits are paid in the future. We continue to believe it is more likely than not that the net domestic deferred tax asset will be realized.

As of March 31, 2013, the net foreign deferred tax asset was $58 million, net of established valuation allowances of $1,109 million. At December 31, 2012, the net foreign deferred tax asset was $57 million, net of established valuation allowances of $1,099 million. The net foreign deferred

The computations for basic and diluted income (loss) per common share from continuing operations are as follows:

(Dollars in millions, except per share amounts)	Three Months Ended March 31, 2013	2012
Net loss attributable to United States Steel		
Corporation shareholders	**$ (73)**	$ (219)
Plus income effect of assumed conversion-interest on convertible notes	**-**	-
Net loss after assumed conversion	**$ (73)**	$ (219)
Weighted-average shares outstanding (in thousands):		
Basic	**144,353**	144,075
Effect of convertible notes	**-**	-
Effect of stock options, restricted stock units and performance awards	**-**	-
Adjusted weighted-average shares outstanding, diluted	**144,353**	144,075
Basic loss per common share	**$ (0.51)**	$ (1.52)
Diluted loss per common share	**$ (0.51)**	$ (1.52)

U. S. Steel had a consolidated net loss for the first quarter of 2013 and 2012. As a result of the net loss, outstanding stock options, unvested restricted stock units, unvested performance awards and convertible notes were antidilutive for both quarters and were not included in the computation of diluted weighted average shares. The following table summarizes the securities that were antidilutive:

(in thousands)	Three Months Ended March 31, 2013	2012
Securities granted under the 2005 Stock Incentive Plan	**5,537**	3,864
Securities convertible under the Senior Convertible Notes	**26,114** [(a)]	27,059
Total	**31,651**	30,923

(a) On March 27, 2013, we repurchased approximately $542 million aggregate principal amount of our 4% Senior Convertible Notes due in 2014. If the repurchases had occurred on January 1, 2013, the antidilutive securities would be 10,058 for the three months ended March 31, 2013.

Dividends Paid Per Share
The dividend for the first quarter of 2013 and 2012 was five cents per common share.

11. Inventories

Inventories are carried at the lower of cost or market. The first-in, first-out method is the predominant method of inventory costing in Europe and Canada. The last-in, first-out (LIFO) method is the predominant method of inventory costing in the United States. At March 31, 2013 and December 31, 2012, the LIFO method accounted for 61 percent and 56 percent of total inventory values, respectively.

(In millions)	March 31, 2013	December 31, 2012
Raw materials	**$ 691**	$ 945
Semi-finished products	**932**	883
Finished products	**585**	573
Supplies and sundry items	**108**	102
Total	**$ 2,316**	$ 2,503

Current acquisition costs were estimated to exceed the above inventory values by $1.0 billion at both March 31, 2013 and December 31, 2012. The effect of liquidations of LIFO inventories was insignificant in both the three months ended March 31, 2013 and 2012.

Inventory includes $97 million and $86 million of land held for residential or commercial development as of March 31, 2013 and December 31, 2012, respectively.

12. Derivative Instruments

U. S. Steel is exposed to foreign currency exchange rate risks as a result of our European and Canadian operations. USSS Ď ® a

2021 Senior Notes

On March 26, 2013, U. S. Steel issued $275 million of 6.875% Senior Notes due April 1, 2021 (2021 Senior Notes). U. S. Steel received net proceeds from the offering of $270 million after fees of $5 million related to the underwriting discount and third party expenses. The net proceeds from the issuance of the 2021 Senior Notes, together with the net proceeds of the concurrent 2019 Senior Convertible Notes offering (see below), were used to repurchase a portion of our 4.00% Senior Convertible Notes due May 1ior HCeto rep option, under certain circumstances. The redemption price will equal 100% of the principal amount of the 2019 Senior Convertible Notes to be redeemed, plus accrued and unpaid interest to, but excluding, the redemption date.

If U. S. Steel undergoes a fundamental change, as defined in the 2019 Senior Convertible Notes, holders may require us to repurchase the 2019 Senior Convertible Notes in whole or in part for cash at a price equal to 100% of the principal amount of the 2019 Senior Convertible Notes to be purchased plus any accrued and unpaid interest (including additional interest, if any) up to, but excluding the repurchase date.

Although the 2019 Senior Convertible Notes were issued at par, for accounting purposes the proceeds received from the issuance of the notes are allocated between debt and equity to reflect the fair value of the conversion option embedded in the notes and the fair value of similar debt without the conversion option. As a result, $53 million of the gross proceeds of the 2019 Senior Convertible Notes was recorded as an increase in additional paid-in capital with the offsetting amount recorded as a debt discount. The debt discount will be amortized over the term of the 2019 Senior Convertible Notes using an interest rate of 6.2% (the estimated effective borrowing rate for nonconvertible debt at the time of issuance) which will accrete the carrying value of the notes to the principal amount at maturity. As of March 31, 2013, the remaining unamortized debt discount was $53 million and the net carrying amount of the 2019 Senior Convertible Notes was $263 million.

Similar to our other senior notes, the 2019 Senior Convertible Notes and the 2021 Senior Notes contain covenants limiting our abi

17. Statement of Changes in Stockholders' Equity

The following table reflects the first three months of 2013 and 2012 reconciliation of the carrying amount of total equity, equity attributable to United States Steel Corporation and equity attributable to the noncontrolling interests:

Three Months Ended March 31, 2013	Total	Comprehensive Income (Loss)	Retained Earnings	Accumulated Other Comprehensive Income (Loss)	Common Stock	Treasury Stock	Paid-in Capital	Non-Controlling Interest
Balance at beginning of year	$3,478		$ 3,463	$ (3,268)	$ 151	$ (521)	$ 3,652	$ 1
Comprehensive income:								
Net loss	(73)	(73)	(73)					
Other comprehensive income (loss), net of tax:								
Pension and other benefit adjustments	69	69		69				
Currency translation adjustment	(37)	(37)		(37)				
Issuance of conversion option in Senior Convertible Notes, net of tax	32						32	
Employee stock plans	10					1	9	
Dividends paid on common stock	(7)		(7)					
Other	(1)		(1)					
Balance at March 31, 2013	$3,471	$ (41)	$ 3,382	$ (3,236)	$ 151	$ (520)	$ 3,693	$ 1

Three Months Ended March 31, 2012	Total	Comprehensive Income (Loss)	Retained Earnings

of these contingencies could, individually or in the aggregate, be material to the consolidated financial statements. However, management believes that U. S. Steel will remain a viable and competitive enterprise even though it is possible that these contingencies could be resolved unfavorably.

U. S. Steel accrues for estimated costs related to existing lawsuits, claims and proceedings when it is probable that it will incur these costs in the future.

Asbestos matters – As of March 31, 2013, U. S. Steel was a defendant in approximately 780 active cases involving approximately 3,320 plaintiffs. Many of these cases involve multiple defendants (typically from fifty to more than one hundred). About 2,560, or approximately 77 percent, of these plaintiff claims are currently pending in jurisdictions which permit filings with massive numbers of plaintiffs. Based upon U. S. Steel's experience in such cases, it believes that the actual number of plaintiffs who ultimately assert claims against U. S. Steel will likely be a small fraction of the total number of plaintiffs. During the three months ended March 31, 2013, U. S. Steel paid approximately $1 million in settlements. These settlements and other dispositions resolved approximately 75 claims. New case filings in the first three months of 2013 added approximately 65 claims. At December 31, 2012, U. S. Steel was a defendant in approximately 790 active cases involving approximately 3,330 plaintiffs. During 2012, U. S. Steel paid approximately $15 million in settlements. These settlements and other dispositions resolved approximately 190 claims. New case filings in the year ended December 31, 2012 added approximately 285 claims. Most claims filed in 2013 and 2012 involved individual or small groups of claimants as many jurisdictions no longer permit the filing of mass complaints.

Historically, these claims against U. S. Steel fall into three major groups: (1) claims made by persons who allegedly were exposed to asbestos at U. S. Steel facilities (referred to as "premises claims"); (2) claims made by industrial workers allegedly exposed to products manufactured by U. S. Steel; and (3) claims made under certain federal and general maritime laws by employees of former operations of U. S. Steel. In general, the only insurance available to U. S. Steel with respect to asbestos claims is excess casualty insurance, which has multi-million dollar retentions. To date, U. S. Steel has received minimal payments under these policies relating to asbestos claims.

These asbestos cases allege a variety of respiratory and other diseases based on alleged exposure to asbestos. U. S. Steel is currently a defendant in cases in which a total of approximately 265 plaintiffs allege that they are suffering from mesothelioma. The potential for damages against defendants may be greater in cases in which the plaintiffs can prove mesothelioma.

In many cases in which claims have been asserted against U. S. Steel, the plaintiffs have been unable to establish any causal relationship to U. S. Steel or its products or premises; however, with the decline in mass plaintiff cases, the incidence of claimants actually alleging a claim against U. S. Steel is increasing. In addition, in many asbestos cases, the claimants have been unable to demonstrate that they have suffered any identifiable injury or compensable loss at all; that any injuries that they have incurred did in fact result from alleged exposure to asbestos; or that such alleged exposure was in any way related to U. S. Steel or its products or premises.

The amount U. S. Steel has accrued for pending asbestos claims is not material to U. S. Steel's financial position. U. S. Steel does not accrue for unasserted asbestos claims because it is not possible to determine whether any loss is probable with respect to such claims or even to estimate the amount or range of any possible losses. The vast majority of pending claims against U. S. Steel allege so-called "premises" liability-based alleged exposure on U. S. Steel's current or

European Union (EU) Environmental Requirements – Slovakia is currently considering a law implementing an EU Waste Framework Directive that would more strictly regulate waste disposMls/

EPA Region V Federal Lawsuit – On August 1, 2012, the U.S. government, joined by the States of Illinois, Indiana and Michigan, filed a complaint in the Northern District of Indiana alleging various CAA and State air regulatory violations that were to have allegedly occurred at Gary Works, Granite City Works, and Great Lakes Works, our three integrated iron and steel facilities located in EPA Region V. The Complaint alleges that Gary Works failed to obtain the proper pre-construction permit for a routine reline of its Blast Furnace No. 4 in 1990, and that the three facilities failed to meet certain operational, maintenance, opacity, and recordkeeping requirements under the CAA and its implementing regulations. The Complaint requests relief in the form of statutory penalties for each violation and for injunctive relief. U. S. Steel believes that the claims asserted in the Complaint are not justified and are without statutory foundation. On September 21, 2012, U. S. Steel filed a motion to dismiss the U.S. government’s claims for relief regarding the 1990 reline of the Gary Blast Furnace No. 4 and filed an answer to the remaining allegations in the Complaint. On January 24, 2013, the Court heard oral arguments regarding the motion to dismiss. The motion is still pending before the Court. U. S. Steel will continue to vigorously defend against these claims. At this time, the potential outcome is not reasonably estimable.

Randle Reef – The Canadian and Ontario governments have identified for remediation a sediment deposit, commonly referred to as Randle Reef, in Hamilton Harbor near USSC’s Hamilton Works, for which the regulatory agencies estimate expenditures with a net present value of approximately C$120 million (approximately $118 million). The national and provincial governments have each allocated C$40 million (approximately $39 million) for this project. Local sources, including industry, have also agreed to provide funding of C$40 million (approximately $39 million) for this project. USSC has committed to contribute approximately 11,000 tons of hot rolled steel and to fund C$2 million (approximately $2 million). The steel contribution is expected to be made in 2014. As of March 31, 2013, U. S. Steel has an accrued liability of approximately $10 million reflecting the contribution commitment.

Other contingencies – Under certain operating lease agreements covering various equipment g tin buti g up a g ti g leas f g in

Segment results for USSE

	Quarter Ended March 31,		
	2013	**2012**	**% Change**
Income (loss) from operations ($ millions)	**$ 38**	$ (34)	212%
Gross margin	**11%**	2%	9%
Raw steel production (mnt)	**1,203**	1,240	-3%
Capability utilization	**98%**	85%	13%
Steel shipments (mnt)	**1,048**	1,045	—
Average realized steel price per ton	**$ 718**	$ 749	-4%

The quarter ended March 31, 2012 includes one month of activity for USSS, which was sold on January 31, 2012 .

The improvement in USSE results in the first quarter of 2013 compared to the same period in 2012 was primarily due to lower raw materials costs (approximately $80 million), the elimination of operating losses subsequent to January 31, 2012 associated with our former Serbian operations (which were approximately $15 million) and decreased other operating costs (approximately $10 million). These improvements were partially offset by a decrease in average realized prices for USSK (approximately $35 million).

Segment results for Tubular

	Quarter Ended March 31,		
	2013	**2012**	**% Change**
Income from operations ($ millions)	**$ 64**	$ 129	-50%
Gross margin	**14%**	17%	-3%
Steel shipments (mnt)	**428**	529	-19%
Average realized steel price per ton	**$ 1,556**	$ 1,727	-10%

The decrease in Tubular results in the first quarter of 2013 as compared to the same period in 2012 resulted mainly from a decrease in average realized prices (approximately $65 million) and a decrease in shipment volumes (approximately $30 million). These decreases were partially offset by lower substrate costs (approximately $30 million).

Results for Other Businesses

Other Businesses had income of $5 million in the first quarter of 2013, compared to income of $17 million in the first quarter of 2012.

Items not allocated to segments

The decrease in **postretirement benefit expense** in the first quarter of 2013 as compared to the same period in 2012 resulted from lower pension expense due to the natural maturation of the pension plans and lower retiree medical expense as a result of program changes, particularly the adoption of a fully insured plan for a large number of Medicare eligible participants.

We recorded a $310 million pretax **net loss on the sale of assets** in the first quarter of 2012 which consisted of a pretax loss of $399 million related to the sale of U. S. Steel Serbia (U

For further information on income taxes see Note 8 to the Consolidated Financial Statements.

Net loss attributable to United States Steel Corporation was $73 million in the first quarter of 2013, compared to a net loss of $219 million in the first quarter of 2012. The changes primarily reflect the factors discussed above.

BALANCE SHEET

Receivables increased by $184 million, or 9%, from year-end 2012. The increase in receivables at the end of the first quarter compared to year-end 2012 primarily reflects higher shipments during the first quarter of 2013 versus the fourth quarter of 2012.

Inventories decreased by $187 million from year-end 2012 primarily due to a reduction in raw material inventories.

Accounts Payable increased by $79 million from year-end 2012 primarily due to increased business volumes.

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environmental matters such as the release and remediation of hazardous substances; waste storage, treatment and disposal; and releases to air and water. As in the United States, Canadian environmental laws (federal, provincial and local) are undergoing revital trea operating results will be reduced. U. S. Steel believes that our major North American and many European integrated steel competitors are confronted with substantially similar conditions and thus does not believe that its relative position with regard to such competitors will be materially affected by the impact of environmental laws and regulations.

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or make any judgment as to the amount thereof. There are also 38 additional sites rela

Operating profit from Other Businesses is expected to increase approximately $30 million due to a real estate sale expected to occur in the second quarter.

We expect a minimal tax provision/benefit in the second quarter primarily due to the full valuation allowance on deferred tax assets in Canada.

INTERNATIONAL TRADE

Demand for flat-rolled products is influenced by a wide variety of factors, including but not limited to macro-economic drivers, the supply-demand balance, inventories, imports and exports, currency fluctuations, and the demand from flat-rolled consuming markets. The largest drivers of North American consumption have historically been the automotive and construction markets, which make up more than 50 percent of total sheet consumption. Other sheet consuming industries include appliance, converter, container, tin, energy, electrical equipment, agricultural, domestic and commercial equipment and industrial machinery.

USSE conducts business primarily in Europe. Like our domestic operations, USSE is affected by the cyclical nature of demand for steel products and the sensitivity of that demand to worldwide general economic conditions. The sovereign debt issues and the resulting economic uncertainties are adversely affecting markets in the EU. We are subject to market conditions in those areas, which are influenced by many of the same factors that affect U.S. markets, as well as matters specific to international markets such as quotas, tariffs and other protectionist measures.

Demand for energy related tubular products depends on several factors, most notably the number of oil and natural gas wells being drilled, completed and re-worked, the depth and drilling conditions of these wells and the drilling techniques utilized. The level of these activities depends primarily on the demand for natural gas and oil and expectations about future prices for these commodities. Demand for our tubular products is also affected by the continuing development of shale oil and gas resources, the level of production by domestic manufacturers, inventories maintained by manufacturers, distributors, and end users and by the level of new capacity and imports in the markets we serve.

In recent years, a significant number of steel imports have been found to violate U.S. or Canadian trade laws. Under these laws, duties can be imposed against dumped products, which are products sold at a price that is below that producer's sales price in its home market or at a price that is lower than its cost of production. Countervailing duties (CVD) can be imposed against products that benefited from foreign government financial assistance for the production, manufacture, or exportation of the product. For many years, U. S. Steel, other producers, customers and the United Steel Workers have sought the imposition of duties and in many cases have been successful. Such duties are generally subject to review every five years and we actively participate in such review proceedings. As in the past, U. S. Steel continues to monitor unfairly traded imports and is prepared to seek appropriate remedies against such imports.

The following international trade orders of interest to U. S. Steel are currently undergoing five-year (sunset) reviews in the United States: (i) an AD order on welded large-diameter line pipe from Japan; (ii) an AD order on hot-rolled steel from China; (iii) AD and CVD orders on hot-rolled steel from India; (iv) AD and CVD orders on hot-rolled steel from Indonesia; (v) an AD order on hot-rolled steel from Taiwan; (vi) AD and CVD orders on hot-rolled steel from Thailand; and (vii) an AD order on hot-rolled steel from Ukraine.

Steel sheet imports to the United States accounted for an estimated 15 percent of the U.S. steel sheet market in 2012 and 13 percent of the U.S. steel sheet market in 2011 and 2010. Increases in future levels of imported steel could reduce future market prices and demand levels for steel produced in our North American facilities.

Imports of flat-rolled steel to Canada accounted for an estimated 34 percent of the Canadian market for flat-rolled steel products in 2012, 35 percent in 2011 and 40 percent in 2010.

Total imports of flat-rolled carbon steel products (excluding quarto plates and wide flats) to the 27 countries currently comprising the EU were 11 percent of the EU market in 2012, 17 percent of the EU market in 2011 and 14 percent in 2010. Increases in future levels of imported steel could reduce market prices and demand levels for steel produced by USSE.

Energy related tubular products imported into the United States accounted for an estimated 52 percent of the U.S. domestic market in 2012, 47 percent in 2011 and 46 percent in 2010. Increases in future levels of imported steel could reduce future market prices and demand levels for steel produced in our North American facilities.

We expect to continue to experience competition from imports and will continue to closely monitor imports of products in which we have an interest. Additional complaints may be filed if unfairly-traded imports adversely impact, or threaten to adversely impact, our financial results.

NEW ACCOUNTING STANDARDS

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Item 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

There were no material changes in U. S. Steel’s exposure to market risk from December 31, 2012.

Item 4. CONTROLS AND PROCEDURES

EVALUATION OF DISCLOSURE CONTROLS AND PROCEDURES

U. S. Steel has evaluated the effectiveness of the design and operation of its disclosure controls and procedures as of March 31, 2013. 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 U.S. Securities and Exchange Commission 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 th

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that additional costs of as much as $25 million to $45 million may be incurred at this site in combination with four other projects

Title V permit. U. S. Steel met with the IEPA on February 6, 2013 and provided a written response to the IEPA on February 27, 2013. To date, the IEPA has not responded to the U. S. Steel correspondence nor has any penalty been demanded.

Minnesota Ore Operations

On February 6, 2013, the EPA published a Federal Implementation Plan (FIP) that applies to taconite facilities in Minnesota. The FIP establishes and requires the use of low NOx burners on indurating furnaces as Best Available Retrofit Technology. While U. S. Steel has already installed low NOx burners on Minntac Lines 6 and 7 and is currently obligated to install low NOx burners on Lines 3, 4, and 5 pursuant to existing agreements and permits, the rule would require the installation of low NOx burners for the existing line at Keetac for which U. S. Steel did not have an otherwise existing obligation. U. S. Steel estimates the expenditures associated with the installation of low NOx burners are approximately $20 million.

On March 2, 2012, U. S. Steel's Keetac facility received an NOV from the Minnesota Pollution Control Agency (MPCA) for alleged violations of the Minnesota Fugitive Dust Rule. U. S. Steel responded to the notice on March 30, 2012 in which it respectfully contested the allegations provided in the notice.

U. S. Steel and the MPCA reached agreement on a Schedule of Compliance (SOC) to reduce air emissions at the Minntac and Keetac facilities and to address alleged water quality issues at the Minntac facility. The SOC incorporates the Keetac Expansion Mercury Agreement associated with the MPCA's mercury Total Maximum Daily Load requirements and Minntac's Title V NOx reduction requirements. A dry control system will be installed at the Minntac facility to reduce PM, PM_{10}, $PM_{2.5}$, SO2, and mercury emissions. Parts of the SOC became effective on June 9, 2011, while other parts became effective on October 19, 2011. U. S. Steel expects expenditures of approximately $220 million to install dry waste gas controls at Minntac.

On January 20, 2013, U. S. Steel's Keetac facility received an Alleged Violations Letter (AVL) from MPCA alleging a violation of Minnesota rules during a wind and fugitive dust event on the Keetac Taconite tailings basin in December 2012. In February 2013, U. S. Steel responded to the AVL indicating that no violation occurred; and also explained the actions taken by Keetac during the December wind event to minimize emissions. To date, no response from the MPCA has been received nor has any penalty been assessed.

Geneva Works

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 agreement and a permit issued by the Utah Department of Environmental Quality. As of March 31, 2013, U. S. Steel has spent $17.8 million to complete remediation on certain areas of the site. Having completed the investigation on a majority of the remaining areas identified in the permit, U. S. Steel has determined that the most effective means to address the remaining impacted material is to manage those materials in a previously approved on-site Corrective Action Management Unit. U. S. Steel has an accrued liability of $65 million as of March 31, 2013, for our estimated share of the remaining costs of remediation.

Duluth Works

The former U. S. Steel Duluth Works site was placed on the National Priorities List under CERCLA in 1983 and on the State of Minnesota's Superfund list in 1984. Liability for environmental remediation at the site is governed by a Response Order by Consent executed with the MPCA in 1985 and a Record of Decision signed by MPCA in 1989. As of March 31, 2013, U. S. Steel has spent $21.6 million to

Other

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August 2007 and a Remedial Design was preliminarily approved in 2011 and is still under review by the agencies. As of March 31, 2013, U. S. Steel has an accrued liability of approximately $2 million reflecting U. S. Steel's share of the cost to implement remedial measures at the site.

ASBESTOS LITIGATION

At March 31, 2013, U. S. Steel was a defendant in approximately 780 active cases involving approximately 3,320 plaintiffs. As of December 31, 2012, U. S. Steel was a defendant in approximately 790 active cases involving approximately 3,330 plaintiffs. For the period endиЂS

U. S. Steel aggressively pursues grounds for the dismissal of U. S. Steel from pending cases and litigates cases to verdict where we believe litigation is appropriate. U. S. Steel also makes efforts to settle appropriate cases, especially mesothelioma cases, for reasonable, and frequently nominal, amounts.

The following table shows activity with respect to asbestos litigation:

Period ended	Opening Number of Claims	Claims Dismissed, Settled and Resolved	New Claims	Closing Number of Claims	Amounts Paid to Resolve Claims (in millions)
December 31, 2010	3,040	200	250	3,090	J

Item 6. EXHIBITS

4.1	Sixth Supplemental Indenture dated as of March 26, 2013 between United States Steel Corporation and The Bank of New York Mellon, formerly known as The Bank of New York, regarding 6.875% Senior Notes due April 1, 2021. Incorporated by reference to Exhibit 4.1 to United States Steel Corporation’s Form 8-K filed on March 27, 2013, Commission File Number 1-16811.
4.2	Seventh Supplemental Indenture dated as of March 26, 2013 between United States Steel Corporation and The Bank of New York Mellon, formerly known as The Bank of New York, regarding 2.75% Senior Convertible Notes due April 1, 2019. Incorporated by reference to Exhibit 4.2 to United States Steel Corporation’s Form 8-K filed on March 27, 2013, Commission File Number 1-16811.
10.1	Base Salaries of Named Executive Officers.
31.1	Certification of Chief Executive Officer required by Rules 13a-14(a) or 15d-14(a) of the Securities Exchange Act of 1934, as promulgated by the Securities and Exchange Commission pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
31.2	Certification of Chief Financial Officer required by Rules 13a-14(a) or 15d-14(a) of the Securities Exchange Act of 1934, as promulgated by the Securities and Exchange Commission pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
32.1	Certification of Chief Executive Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
32.2	Certification of Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
95	Mine Safety Disclosure required under Section 1503 of the Dodd-Frank Wall Street Reform and Consumer Protection Act.
101 INS	XBRL Instance Document
101 SCH	XBRL Taxonomy Extension Schema Document
101 CAL	XBRL Taxonomy Extension Calculation Linkbase Document
101 DEF	XBRL Taxonomy Extension Definition Linkbase Document
101 LAB	XBRL Taxonomy Extension Label Linkbase Document
101 PRE	XBRL Taxonomy Extension Presentation Linkbase Document

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly

Exhibit 10.1

BASE SALARIES OF, AND OTHER ARRANGEMENTS WITH,
NAMED EXECUTIVE OFFICERS

On April 29, 2013, the Compensation & Organization Committee of the Board of Directors approved the annual base salaries for executive management effective May 1, 2013. There was no increase in the base salary for Mr. Surma, the Chief Executive Officer, or any other named executive officer except for Mr. Garraux. Effective May 1, 2013, the base salaries for the named executive officers are as follows:

J. P. Surma	$1,260,000
M. Longhi	$ 820,000
G. R. Haggerty	$ 621,180
J. D. Garraux	$ 599,872
D. H. Lohr	$ 550,800

The named executive officers listed above are also provided the following perquisites: limited personal use of corporate aircraft and automobiles; dining privileges; club memberships; financial planning and tax preparation services; parking expenses; company-paid physicals; limited personal use of corporate properties; use of sports and entertainment tickets; matching contributions to charities; relocation expenses; and, [illegible]

<u>CHIEF EXECUTIVE OFFICER CERTIFICATION</u>

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 misleadingVĎ ʻnite

Exhibit 31.2

<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 orîf it tL state aonخمed Haggs

Exhibit 32.1

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 March 31, 2013, fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 193atingðrCh