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**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

SEC  
Mail Processing  
Section

**FORM 11-K**

JUN 29 2009

Washington, DC  
121

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934

For the Fiscal Year Ended December 31, 2008

OR

TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission file number 333-151440

**United States Steel Corporation**

**Savings Fund Plan for Salaried Employees**

(Full title of the Plan)

**United States Steel Corporation**

**600 Grant Street**

**Pittsburgh, PA 15219-2800**

(Name of issuer of securities held pursuant to plan and  
the address of its principal executive offices)

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## The Corporation

### Required Information:

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2. Plan Financial Statements and Schedules prepared in accordance with  
the financial reporting requirements of ERISA

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PricewaterhouseCoopers LLP  
600 Grant Street  
Pittsburgh PA 15219  
Telephone (412) 355-6000

Report of Independent Registered Public Accounting Firm

To the Participants and Administrator of  
the United States Steel Corporation Savings  
Fund Plan for Salaried Employees

In our opinion, the accompanying statements of net assets available for benefits and the related  
statements of changes in net assets available for benefits present fairly, in all material respects, the net  
assets available for benefits of United States Steel Corporation Savings Fund Plan for Salaried



UNITED STATES STEEL CORPORATION SAVINGS FUND PLAN FOR SALARIED EMPLOYEES

NOTES TO FINANCIAL STATEMENTS

December 31, 2008 and 2007

*Plan description* The following description provides only general information regarding the United States

Steel Corporation Savings Fund Plan for Salaried Employees (the Plan) is defined contribution plan which

covers substantially all domestic non-union salaried employees of United States Steel Corporation (the Company) and designated Employing Companies, excluding part-time employees and employees with less

UNITED STATES STEEL CORPORATION SAVINGS FUND PLAN FOR SALARIED EMPLOYEES

NOTES TO FINANCIAL STATEMENTS (continued)  
December 31, 2008 and 2007

- b. **Payment of benefits** - Unmatched after-tax savings can be withdrawn at any time. Pre-tax savings and earnings thereon are available only for withdrawal at termination of employment or age 59½, except under certain financial hardship conditions. Vested company contributions and earnings are available for

withdrawal, upon vesting, except that vested company contributions and a participant's matched after-tax savings cannot be withdrawn within 24 months after the contribution is made. A participant who terminates employment for any reason, and who, on the effective date of termination, had three or more years of continuous service, is entitled to receive his or her entire account balance, including all company contributions. A participant who terminates employment for any reason with less than three years of continuous service will forfeit nonvested company contributions unless termination is by reason of permanent layoff, total and permanent disability, or death.

**Forfeited accounts** - Any forfeited nonvested company contributions of \$797,072 in 2008 and \$116,707 in

2007), from either the Savings Fund Plan or the Retirement Account, are credited to the Company and applied to reduce any subsequent company contributions required under the Plan in 2008 and 2007.

UNITED STATES STEEL CORPORATION SAVINGS FUND PLAN FOR SALARIED EMPLOYEES

NOTES TO FINANCIAL STATEMENTS (continued)

December 31, 2008 and 2007

c. **Investment valuation** – The Plan's investments are stated at fair value as defined by Statement of Financial Accounting Standards No. 157 (FAS 157) (see Note 13). Shares of registered investment

companies are valued at quoted market prices, which represent the net asset value of shares received by

common stock are valued at the market closing price as shown on the New York Stock Exchange. Participant loans are valued at their outstanding balances, which approximate fair value. The fair value of

the wholly owned guaranteed investment contracts and the underlying wrapper contracts for the MIP II Fund, both within the Group Interest Fund, are calculated by discounting the related cash flows based on current yields of similar instruments with comparable durations.

UNITED STATES STEEL CORPORATION SAVINGS FUND PLAN FOR SALARIED EMPLOYEES

December 31, 2008 and 2007

Effective January 25, 2007, the Plan was amended to permit reclassification of employee pre-tax savings to

Catch-Up Contributions in order for the Plan to comply with tax law requirements.

Transfers to the plan. Net transfers to the plan total \$0.7 million in 2008 and \$4.6 million in 2007, related to



UNITED STATES STEEL CORPORATION SAVINGS FUND PLAN FOR SALARIED EMPLOYEES

NOTES TO FINANCIAL STATEMENTS (continued)  
December 31, 2008 and 2007

Average yields on GIF:

	2008	2007
Based on actual earnings	3.91%	4.22%

Based on interest rate

credited to participants	3.51%	4.24%
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Interest rates on the guaranteed investment contracts ranged from 3.33 percent to 4.07 percent at December 31, 2008 and 2.87 percent to 4.15 percent at December 31, 2007.

MIP II calculates its net asset value per unit as of the close of business of the New York Stock Exchange. Investments in such contracts are fair valued using a discounted cash flow model which considers recent for

bids as determined by recognized dealers, discount rate and the duration of the underlying portfolio of securities. Underlying debt securities for which quotations are readily available are valued at their most recent bid price in the principal market in which such securities are normally traded. MIP II consists of 5 units

UNITED STATES STEEL CORPORATION SAVINGS FUND PLAN FOR SALARIED EMPLOYEES

NOTES TO FINANCIAL STATEMENTS (continued)  
December 31, 2008 and 2007

During 2008 and 2007, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated/(depreciated) in value as follows (dollars in thousands as determined by quoted market price):

Investment Option Accounts	Year Ended December 31,	
	2008	2007
United States Steel Corporation Common Stock fund	\$ (98,448)	\$ 51,158
Emerging Markets Stock Fund	(45,064)	17,370
Member Oil Corporation Common Stock Fund	(44,820)	21,424

Fidelity Growth & Income Fund	(70,002)	(7,408)
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Morgan Stanley Institutional Mid-Cap Growth Portfolio - Class I Fund	(28,620)	10,424
Fidelity Diversified International Fund	(26,990)	3,751
Legg Mason Value Trust	(18,138)	(4,599)
Vanguard Windsor II Fund - Admiral Class	(10,068)	(3,316)
Fidelity Real Estate Investment Fund	(5,779)	(6,708)
Vanguard Energy Fund - Admiral Class	(5,278)	(1,224)

UNITED STATES STEEL CORPORATION SAVINGS FUND PLAN FOR SALARIED EMPLOYEES

NOTES TO FINANCIAL STATEMENTS (continued)  
December 31, 2008 and 2007

42. Fair Value Measurement Effective January 1, 2008, the Plan adopted Statement of Financial Accounting

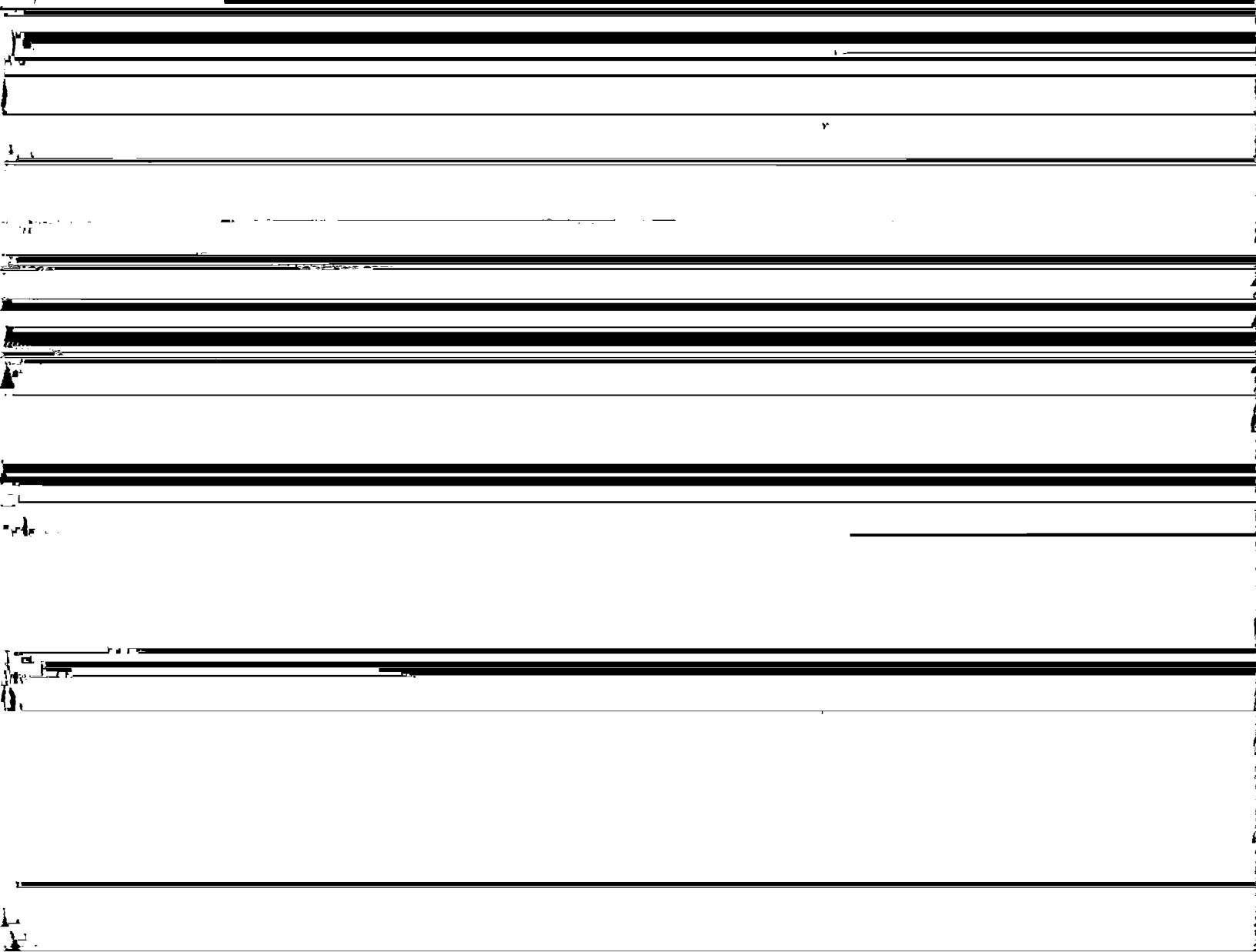
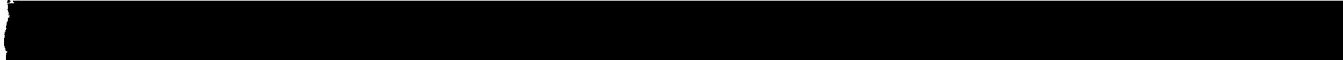
Standards No. 157 ("SFAS 157"). There was no material impact to the Plan's financial statements year

UNITED STATES STEEL CORPORATION  
SAVINGS FUND PLAN FOR SALARIED EMPLOYEES  
EIN 25-1897152/ PN 003

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)  
December 31, 2008

(a)	(b) Identity of Issuer/Fund Name	(c) Shares	(d) Cost	(e) Current Value
	<b>Corporate Stocks: Common</b>			
	Marathon Oil Corporation	1,282,779	14,396,875	35,096,822
	Marathon Oil Corporation - Stock Purchase Account		-	1,046
	Total		14,396,875	35,097,868

All investments are held in a trust



EIN 25-1897152/ PN 003

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)  
December 31, 2008

(a)	(b)	(c)	(d)	(e)
	Identify of Issuer/Fund Name	Description	Cost	Current Value

Loans to Participants:				Other
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Method: C. Expense Interest Rate: 4 to 6%

Total			12,698,350	12,698,350
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\* Party-in-interest for which a statutory exemption exists.

All investments are participant directed.

The information in this schedule has been certified as to its completeness and accuracy by the Trustee

UNITED STATES STEEL CORPORATION  
SAVINGS FUND PLAN FOR SALARIED EMPLOYEES  
EIN 25-1897152/ PN 003

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)  
December 31, 2008

(a)	(b) <u>Identity of Issuer/Fund Name</u>	(c) <u>Shares</u>	(d) <u>Cost</u>	(e) <u>Current Value</u>
<b>Value of Interest in Common/Collective Trusts</b>				
*	Fidelity Managed Income Portfolio	272,086,228	272,086,228	261,229,988
	Total		272,086,228	261,229,988

\* Party-in-interest for which a statutory exemption exists.

All investments are participant directed.

The information in this schedule has been certified as to its completeness and accuracy by the Trustee.

UNITED STATES STEEL CORPORATION  
SAVINGS FUND PLAN FOR SALARIED EMPLOYEES  
EIN 25-1897152/ PN 003

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)  
December 31, 2008

(a)	(b) Identity of Issuer/Fund Name	(c) Shares/Face	(d) Cost	(e) Current Value
<b>Value of Interest in Registered Investment Companies</b>				
*	Fidelity Diversified Intl Fund	1,401,291	45,961,873	30,141,780
*	Fidelity Freedom 2010	936,737	13,281,611	9,704,595
*	Fidelity Freedom 2020	824,297	11,984,388	8,284,186
*	Fidelity Freedom 2030	558,234	8,121,815	5,448,362
*	Fidelity Freedom 2040	542,630	4,542,417	3,033,304
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*	Fidelity Freedom 2050	197,916	1,917,498	1,278,538
*	Fidelity Freedom Income	402,671	4,520,432	3,849,537
*	Fidelity Growth & Income	2,026,806	63,707,532	26,693,037
*	Fidelity Real Estate Investment Fund	510,805	16,463,825	8,582,458
<hr/>				
*	Fidelity US Bond Index	3,605,930	39,196,551	38,907,985
	Spartan US Equity Index Fund - Fidelity Advantage Class	2,079,738	94,390,358	66,343,656
	Long Mgmt Value Trust	440,300	28,140,667	13,522,402
<hr/>				
	MAS Funds Mid Cap Growth	1,716,505	40,076,794	30,193,328
	T. Rowe Price Emerging Markets Fund	1,536,275	41,351,406	25,102,738
	Vanguard Explorer Fund - Admiral Class	189,951	12,903,800	7,442,274

EIN 25-1897152/ PN 003

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)  
December 31, 2008

(a)	(b)	(c)	(d)	(e)		
	<u>Identity of Issuer/Fund Name</u>	<u>Maturity Date</u>	<u>Interest Rate (%)</u>	<u>Contract Value (CV)</u>	<u>Fair Value (FV)</u>	<u>Credit Rating</u>
<b>Value of Funds Held in Insurance Company General Account</b>						
	Hartford Life GA-10681-B	7/1/2009	4.07	9,872,934	9,824,098	AA-
	Hartford Life GA-10681-A	1/2/2009	3.87	10,384,837	10,384,171	AA-
	Mass Mutual 35103	1/2/2009	3.76	10,048,258	10,047,554	AAA
	Principal Mutual 4-50556-02	1/2/2009	3.80	5,284,438	5,284,079	AA
	Principal Mutual 4-50556-01	1/2/2009	3.80	15,400,000	15,407,000	AA
	Sun America 5112	7/1/2009	3.84	15,287,654	15,289,641	AA
	Travelers GR-18672	7/1/2009	4.00	<u>5,099,835</u>	<u>5,072,368</u>	AA
	<b>Total</b>			<b>71,476,764</b>	<b>71,399,280</b>	

All investments are participant directed.

The information in this schedule has been certified as to its completeness and accuracy by the Trustee.

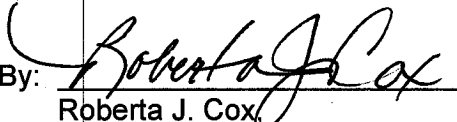




**SIGNATURES**

THE PLAN. Pursuant to the requirements of the Securities Exchange Act of 1934, the administrator of the USS Savings Fund Plan For Salaried Employees has duly caused this annual report to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Pittsburgh, Commonwealth of Pennsylvania, on June 26, 2009.

UNITED STATES STEEL AND CARNEGIE PENSION FUND, AS PLAN ADMINISTRATOR

By:   
Roberta J. Cox  
Controller & Assistant Secretary

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in the Registration Statement on Form S-8 (No. [REDACTED])

333-151440) of United States Steel Corporation of our report dated June 26, 2009 relating to the financial statements of the United States Steel Corporation Savings Fund Plan for Salaried Employees, which appears in this Form 11-K

*PricewaterhouseCoopers LLP*

Pittsburgh, Pennsylvania  
[REDACTED]

June 26, 2009