UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

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

Date of Report (Date of earliest event reported): April 27, 2004

United States Steel Corporation

(Exact name of registrant as specified in its charter)

1-16811 25-1897152 Delaware (Commission File Number) (IRS Employer Identification No.d--------(State or other jurisdiction of

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Effective with the first quarter of 2004, U. S. Steel has four reportable $\overline{\ }$

to, taxation, nationalization, inflation, currency fluctuations, increased regulation, export quotas, tariffs, and other protectionist measures. The level of income from operations is the primary factor affecting payments under the USWA profit-based plans. In accordance with "safe harbor" provisions of the Private Securities Litigation Reform Act of 1995, cautionary statements identifying important factors, but not necessarily all factors, that could cause actual results to differ materially from those set forth in the forward-looking statements have been included in the Form 10-K of U. S. Steel for the year ended December 31, 2003, and in subsequent filings for U. S. Steel.

A Statement of Operations (Unaudited) and Preliminary Supplemental Statistics (Unaudited) for U. S. Steel are attached.

The company will conduct a conference call on first quarter earnings on Tuesday, April 27, at 2 p.m. EDT. To listen to the webcast of the conference call, visit the U. S. Steel web site, www.ussteel.com, and click on the "Investors" button.

For more information on U. S. Steel, visit its web site at www.ussteel.com.

UNITED STATES STEEL CORPORATION STATEMENT OF OPERATIONS (Unaudited)

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	First Quarter Ended March 31,		
(Dollars in millions, except per share amounts)	2004	2003	
REVENUES AND OTHER INCOME:			
Revenues	\$2 , 910	\$1 , 898	
Income from investees	6	1	
Net gains on disposal of assets	42	2	
Other income	9	6	
Total revenues and other income	2,967	1,907	
COSTS AND EXPENSES:			
Cost of revenues (excludes items shown below)	2,524	1,732	
Selling, general and administrative expenses Depreciation, depletion and amortizagtiza COMM g	\$2,910 \$1,898 \$2,910 \$1,898 6 1 42 2 9 6 2,967 1,907 2,967 1,732 ellow) 2,524 1,732 nnses 190 129		

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