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INVESTMENT OPTIONS AND LIMITATIONS

Once enrolled in the Plan, you have the following investment options:

- -- DIVIDEND REINVESTMENT

When completing the Dividend Reinvestment section of the authorization form, YOU MUST CHOOSE ONE OF THE FOLLOWING:

FULL DIVIDEND REINVESTMENT. Purchase shares of United States Steel common stock with all of your cash dividends. The dividends on all of your shares held in the Plan will also be reinvested in shares of United States Steel common stock. Additional shares may also be purchased with optional cash.

PART CASH--PART DIVIDEND REINVESTMENT. Receive a cash dividend payment based on the number of full shares you specify. This option allows you to receive a fixed amount of cash each quarter, assuming the dividend is paid and stays the same. The balance of your dividends will be used to purchase shares of United States Steel common stock.

You can have your cash dividends deposited directly into your bank account instead of receiving a check by mail. Just complete the appropriate sections of the Direct Deposit Form from United States Steel Shareholder Services. You can also change your designated bank account for direct deposit with the same form. The forms will be acted upon as soon as possible after they are received, and you can discontinue this feature by notifying United States Steel Shareholder Services in writing.

You can change your dividend reinvestment election at any time by notifying United States Steel Shareholder Services.

- -- OPTIONAL CASH INVESTMENTS ONLY

You can purchase additional shares of United States Steel common stock by using the Plan's optional cash investment feature regardless of whether dividends are reinvested. Dividends will be automatically reinvested on those shares retained in the Plan. You can invest at least \$50 at any one time up to a maximum of \$10,000 in any month unless the limit is waived by United States Steel. INTEREST WILL NOT BE PAID ON AMOUNTS HELD PENDING INVESTMENT.

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O BY AUTOMATIC WITHDRAWAL FROM YOUR BANK ACCOUNT. If you wish to make regular monthly purchases, you can authorize an automatic monthly withdrawal from your bank account by completing the reverse side of the authorization form. This feature enables you to make ongoing investments without writing a check. Funds will be deducted from your bank account on the fifth day of each month. If this date falls on a bank holiday or weekend, funds will be deducted on the next business day. Please allow up to six weeks for the first automatic monthly withdrawal to be initiated. You must notify United States Steel Shareholder Services in writing to change or terminate automatic withdrawal. If the

O BY CHECK OR MONEY ORDER. You can make optional cash investments by sendèwrndèw

-- up to \$15,000 per dividend payment

O All limitations may be waived by United States Steel upon written request

- -- AGGREGATION OF ACCOUNTS FOR PURPOSE OF LIMITATIONS

For the purpose of the above limitations ("Plan Limits"), United States Steel may aggregate all reinvested dividends and optional and initial cash payments for participants with more than one account using the same Social Security Number or Taxpayer Identification Number. For participants unable to supply a Social Security Number or Taxpayer Identification Number, their participation may be limited by United States Steel to only one Plan account.

Also for the purpose of such Plan Limits, all Plan accounts which United States Steel believes to be under common control or management or to have common ultimate beneficial ownership may be aggregated. Unless United States Steel has determined that reinvestment of dividends and investment of optional cash payments for each such account would be consistent with the purposes of the Plan, United States Steel will have the right to aggregate all such accounts and to

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return, without interest, within 30 days of receipt, any amounts in excess of the investment limitations applicable to a single account received in respect of all such accounts.

- -- WAIVER OF LIMITATIONS

Initial cash payments and optional cash payments in excess of \$10,000 per month may be made only pursuant to a written Waiver of Limitation by United States Steel for the total amount submitted. A copy of such written approval must accompany any cash payment to which this limitation applies.

Requests for waiver of the \$15,000 limitation on reinvestment of dividends and other questions concerning waivers should be directed to United States Steel at (412) 433-4707. It is solely within United States Steel's discretion as to whether any waiver of the allowable maximum amounts will be granted.

In deciding whether to approve a request, United States Steel will consider relevant factors including, but not limited to, United States Steel's need for additional funds, the attractiveness of obtaining such additional funds by the sale of United States Steel common stock by comparison to other sources of funds, the applicable purchase price, the participant submitting the request, the extent and nature of such participant's prior participation in the Plan, the number of shares of United States Steel common stock held of record by such participant and the aggregated and total amount of such

in the open market, your price per share will be the weighted average price of shares purchased on that day. With respect to open market purchases, the Administrator will purchase shares for the Plan on any securities exchange where United States Steel common stock is traded, in the over-the-counter market or in privately negotiated transactions.

Trading fees incurred by the Plan for purchases will be paid by United States Steel and will be reported to you as taxable income on Form 1099-DIV. All computations of shares are calculated to three decimals and fractional shares are credited to your account.

PRICE OF SHARES PURCHASED FROM UNITED STATES STEEL. If the shares are purchased from United States Steel, your price per share will be the average of the daily high and low sale prices quoted on the New York Stock Exchange Composite Transactions as reported in the Wall Street Journal (the "NYSE Composite") listing for the day the shares are purchased.

If there is no trading of United States Steel common stock on the NYSE on the day the price is to be determined, the price per share will be determined by United States Steel on the basis of such market quotations as it considers appropriate.

Because the Administrator may periodically change between the above methods for purchasing shares, there can be no assurance that the method for determining your price per share will not change. To obtain the current method, please call (412) 433-4707.

DISCOUNT. The Plan contemplates that shares purchased under the Plan with reinvested dividends as well as optional cash purchases of up to \$10,000 may, IN THE SOLE DISCRETION OF UNITED STATES STEEL, be subject to a discount of 0 to 3% ("Discount"). The Discount will be established in United States Steel's sole discretion after a review of current market conditions, the level of participation and current and projected capital needs. The Discount will apply to initial and optional cash investments and the reinvestment of dividends. The Discount will be subtracted from the purchase price of shares purchased for the Plan for the relevant month. Notice will be given to Participants or a public announcement will be made upon the implementation or discontinuance of any Discount.

PURCHASES EXCEEDING PLAN LIMITS--DISCOUNT IN EFFECT

The following discussion pertains only to purchases for which a Waiver of Limitation has been obtained when the Discount is in effect. The terms set forth below will apply to the full amount for which a waiver has been obtained. For example, if a waiver is obtained to make an optional cash purchase of \$20,000, \$10,000 over the limit, the full \$20,000 will be subject to these terms.

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For a list of important dates with respect to purchases exceeding Plan limits when a Discount is in effect, see Schedule I on page S-1. Schedule I is only a guide. Actual dates may be obtained by calling (412) 433-4707.

- -- PURCHASE INTERVALS

The Administrator will use initial and optional cash investments for which a waiver has been obtained to purchase shares of United States Steel common stock once each month. To the extent dividends are declared, the Administrator will use reinvested dividends to purchase shares on a quarterly basis.

- -- SOURCE AND PRICING OF SHARES

SOURCE OF SHARES. Stock required to meet the requirements of the Plan when a Discount is in effect will be issued directly by United States Steel.

PRICE OF SHARES. Your price per share will be the average of the daily high and low sales prices of United States Steel common stock on the NYSE Composite for the twelve Trading Days immediately preceding the relevant Investment Date less the Discount.

SEE SCHEDULE I FOR A LIST OF RELEVANT DATES AND DEFINITIONS.

O A "Trading Day" means a day on which trades of the United States Steel common stock are reported on the New York Stock Exchange.

O The twelve Trading Days immediately preceding the relevant Investment Date is the relevant "Pricing Period."

- -- TIMING. Shares purchased from United States Steel will be purchased on the Investment Date which is on or about the tenth of each month.

IN ORDER FOR SUCH FUNDS TO BE INVESTED ON THE NEXT INVESTMENT DATE, UNITED STATES STEEL MUST BE IN RECEIPT OF FUNDS ON OR BEFORE THE BUSINESS DAY IMMEDIATELY PRECEDING THE FIRST DAY OF THE RELATED PRICING PERIOD. UNITED STATES STEEL WILL RETURN, WITHOUT INTEREST, ANY PAYMENTS RECEIVED AFTER THE CLOSE OF

BUSINESS ON THE BUSINESS DAY IMMEDIATELY PRECEDING THE FIRST DAY OF THE PRICING PERIOD AND BEFORE THE RELATED INVESTMENT DATE

- - - THRESHOLD PRICE LIMIT

With respect to initial or optional cash purchases exceeding plan limits when the Discount is in effect, United States Steel will establish for each Pricing Period a minimum price (the "Threshold Price") applicable to the purchase of newly issued shares of United States Steel common stock. The Threshold Price and return procedure, discussed below, do not apply to the reinvestment of dividends.

The Threshold Price l

before your shares are sold. In addition, you will not earn interest on a sales transaction.

You can choose to sell your shares through a stockbroker of your choice, in which case you should request a certificate for your shares from United States Steel Shareholder Services. Allow two weeks for delivery of the certificate. (See "Issuance of Certificates" on page 12.)

SAFEKEEPING OF YOUR STOCK CERTIFICATES AND BOOK ENTRY

Any United States Steel stockholder may use the Plan's "safekeeping" service to deposit United States Steel common stock certificates at no cost whether or not dividends are reinvested. Safekeeping is beneficial because you no longer bear the risk and cost associated with the loss, theft, or destruction of stock certificates. n, theft, yo

B	4/18/02	4/22/02	4/23/02	4/24/02	5/10/02
A	5/14/02	5/16/02	5/21/02	5/22/02	6/10/02
B	6/17/02	6/19/02	6/20/02	6/21/02	7/10/02
B	7/19/02	7/23/02	7/24/02	7/25/02	8/12/02
A	8/19/02	8/21/02	8/21/02	8/22/02	9/10/02
B	9/18/02	9/20/02	9/23/02	9/24/02	10/10/02
B	10/18/02	10/22/02	10/23/02	10/24/02	11/11/02
A	11/18/02	11/20/02	11/20/02	11/21/02	12/10/02
B	12/17/02	12/19/02	12/20/02	12/23/02	1/10/03
B	1/15/03	1/17/03	1/22/03	1/23/03	2/10/03
A	2/14/03	2/19/03	2/19/03	2/20/03	3/10/03
B	3/19/03	3/21/03	3/24/03	3/25/03	4/10/03
B	4/17/03	4/22/03	4/23/03	4/24/03	5/12/03
A	5/19/03	5/21/03	5/21/03	5/22/03	6/10/03
B	6/17/03	6/19/03	6/20/03	6/23/03	7/10/03
B	7/17/03	7/21/03	7/23/03	7/24/03	8/11/03
A	8/18/03	8/20/03	8/21/03	8/22/03	9/10/03
B	9/19/03	9/22/03	9/23/03	9/24/03	10/10/03
B	10/17/03	10/21/03	10/22/03	10/23/03	11/10/03
A	11/17/03	11/19/03	11/20/03	11/21/03	12/10/03
B	12/17/03	12/19/03	12/22/03	12/23/03	1/12/04
B	1/16/04	1/21/04	1/22/04	1/23/03	2/10/04
A	2/13/04	2/18/04	2/20/04	2/23/04	3/10/04
B	3/18/04	3/22/04	3/23/04	3/24/04	4/12/04
B	4/16/04	4/20/04	4/21/04	4/22/04	5/10/04
A	5/17/04	5/19/04	5/21/04	5/24/04	6/10/04
B	6/17/04	6/21/04	6/22/04	6/23/04	7/12/04
B	7/19/04	7/21/04	7/22/04	7/23/04	8/10/04
A	8/16/04	8/18/04	8/23/04	8/24/04	9/10/04
B	9/17/04	9/21/04	9/22/04	9/23/04	10/11/04
B	10/19/04	10/21/04	10/22/04	10/25/04	11/10/04
A	11/15/04	11/17/04	11/22/04	11/23/04	12/10/04
B	12/15/04	12/17/04	12/20/04	12/21/04	1/10/05
B	1/19/05	1/21/05	1/24/05	1/25/05	2/10/05
A	2/14/05	2/16/05	2/18/05	2/22/05	3/10/05

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	(C)	(D)	(E)	(F)	(G)
CYCLE	THRESHOLD PRICE AND WAIVER DISCOUNT, IF ANY, WILL BE SET BY:	* RECORD DATE:	OPTIONAL CASH INVESTMENTS MUST BE RECEIVED BY:	PRICING PERIOD START DATE:	INVESTMENT DATE:
	-----	-----	-----	-----	-----
<S>	<C>	<C>	<C>	<C>	<C>
B	3/17/05	3/21/05	3/22/05	3/23/05	4/11/05
B	4/18/05	4/20/05	4/21/05	4/22/05	5/10/05
A	5/16/05	5/18/05	5/23/04	5/24/05	6/10/05
B	6/16/05	6/20/05	6/21/05	6/22/05	7/11/05
B	7/19/05	7/21/05	7/22/05	7/25/05	8/10/05
A	8/15/05	8/17/05	8/23/05	8/24/05	9/12/05
B	9/16/05	9/20/05	9/21/05	9/22/05	10/10/05
B	10/19/05	10/21/05	10/24/05	10/25/05	11/10/05
A	11/17/05	11/16/05	11/22/05	11/23/05	12/12/05
B	12/15/05	12/19/05	12/20/05	12/21/05	1/10/06

</Table>

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- <S> <C>
- A. Investment of optional cash investments and reinvestment of dividends.
 - B. Investment of optional cash investments only.
 - C. The Threshold Price and Waiver Discount (if any) will be established two business days prior to the Record Date.
 - D. The Record Date for dividend months (those indicated by the letter "A" in the cycle column) will be established by the Board of Directors. The Record Date for non-dividend months (those indicated by the letter "B" in the cycle column) will be two business days immediately preceding the first day of the Pricing Period.
 - E. Optional cash payments are due by the last business day prior to commencement of the Pricing Period.
 - F. The Pricing Period will be the twelve consecutive Trading Days ending on the Trading Day immediately preceding the Investment Date.
 - G. The Investment Date will be the dividend payment date during a month in which a cash dividend is paid and in any other month, will be the tenth calendar day of such month, however, if either the dividend payment date or such tenth day falls on a date when the New York Stock Exchange is closed, the Investment Date will be the first day following

Provided however, that paragra

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in this Registration Statement on Form S-3 of our reports dated February 15, 2002, relating to the financial statements and financial statement schedule, which appears in United States Steel's Annual Report on Form 10-K for the year ended December 31, 2001. We also consent to the reference to us under the heading "Experts" in such Registration Statement.

/s/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Pittsburgh, Pennsylvania
April 24, 2002

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That, effective immediately following the Separation (as defined in the Agreement and Plan of Reorganization between USX Corp'r

rp'j

KNOW ALL MEN BY THESE PRESENTS:

That, effective immediately following the Separation (as defined in the Agreement and Plan of Reorganization between USX Corporation and United States Steel LLC dated as of July 31, 2001), the undersigned does hereby make, constitute and appoint John P. Surma, Jr., Albert E. Ferrara, Jr. and Gretchen R. Haggerty, or any one of them, my true and lawful attorneys-in-fact, each with the power of substitution and resubstitution, to sign, execute and file for me and on my behalf one or more registration statements registering United States Steel Corporation common stock to be issued pursuant to various employee benefit plans and dividend reinvestment/direct stock purchase plans as may be required and/or contemplated in connection with the Separation, and any exhibits thereto, including post-effective amendments to existing registration statements of USX Corporation (for adoption by United States Steel Corporation), on forms prescribed by the Securities and Exchange Commission (collectively, "Registration Statements"), and any and all amendments to the Registration Statements or further registration statements to be filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933, as amended, in such form as they or any one or more of them may approve, and to do any and all other acts which said attorneys-in-fact may deem necessary or desirable to enable United States Steel Corporation to comply with said Act and the rules and regulations thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand this 27th day of November, 2001.

/s/ Paul E. Lego

Paul E. Lego

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That, effective immediately following the Separation (as defined in the Agreement and Plan of Reorganization between USX Corporation and United States Steel LLC dated as of July 31, 2001), the undersigned does hereby make, constitute and appoint John P. Surma, Jr., Albert E. Ferrara, Jr. and Gretchen R. Haggerty, or any one of them, my true and lawful attorneys-in-fact, each with the power of substitution and resubstitution, to sign, execute and file for me and on my behalf one or more registration statements registering United States Steel Corporation common stock to be issued pursuant to various employee benefit plans and dividend reinvestment/direct stock purchase plans as may be required and/or contemplated in connection with the Separation, and any exhibits thereto, including post-effective amendments to existing registration statements of USX Corporation (for adoption by United States Steel Corporation), on forms prescribed by the Securities and Exchange Commission (collectively, "Registration Statements"), and any and all amendments to the Registration Statements or further registration statements to be filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933, as amended, in such form as they or any one or more of them may approve, and to do any and all other acts which said attorneys-in-fact may deem necessary or desirable to enable United States Steel Corporation to comply with said Act and the rules and regulations thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand this 27th day of November, 2001.

/s/ John F. McGillicuddy

John F. McGillicuddy

POWER OF ATTORNEY

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enable United States Steel Corporation to comply with said Act and the rules and regulations thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand this 27th day of November, 2001.

/s/ Dan D. Sandman

Dan D. Sandman

POWER OF ATTORNEY

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That, effective immediately following the Separation (as defined in the Agreement and Plan of Reorganization between USX Corporation and United States Steel LLC dated as of July 31, 2001), the undersigned does hereby make, constitute and appoint John P. Surma, Jr., Albert E. Ferrara, Jr. and Gretchen R. Haggerty, or any one of them, my true and lawful attorneys-in-fact, each with the power of substitution and resubstitution, to sign, execute and file for me and on my behalf one or more registration statements registering United States Steel Corporation common stock to be issued pursuant to various employee benefit plans and dividend reinvestment/direct stock purchase plans as may be required and/or contemplated in connection with the Separation, and any exhibits thereto, including post-effective amendments to existing registration statements of USX Corporation (for adoption by United States Steel Corporation), on forms prescribed by the Securities and Exchange Comm'urs eurs --ecn ng registrnited stateatiion, andion,

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/s/ Douglas C. Yearley

Douglas C. Yearley