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

FORM 10-Q/A

(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, 2003

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 (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes..X..No.....

Indicate by check mark whether the registrant is an accelerated filer (as defined in Rule 12b-2 of the Act). Yes..X..No.....

Common stock outstanding at October 31, 2003 - 103,277,374 shares

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EXPLANATORY NOTE

This amendment is to amend Item 1 of Part I and Item 1 of Part II of the registrant's report on Form 10-Q for the quarterly period ended September 30, 2003 to amend the description of the allocation of the purchase price in footnote 3 to the financial statements and to revise the disclosure regarding asbestos litigation. The full text of Item 1 of Part I and Item 1 of Part II are set forth in this Amendment to Form 10-Q.

Part I - Financial Information:

UNITED STATES STEEL CORPORATION
STATEMENT OF OPERATIONS (Unaudited)

<TABLE>
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UNITED STATES STEEL CORPORATION
STATEMENT OF OPERATIONS (Continued) (Unaudited)
COMMON STOCK DATA

<TABLE>
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	Third Quarter Ended September 30	Nine Months Ended September 30
(Dollars in millions, except per		

<TABLE>
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(Dollars in millions)	Nine Months Ended September 30 2003	2002

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<S>	<C>	<C>	<C>
Revenues and other income.....................................	$ 7,783	$ 7,067	$2,573
Income (loss) before extraordinary loss and cumulative effect cumulative effect of change in accounting principle....................................	(378)	60	137
Per share - basic....................................	(3.79)	.49	1.30
- diluted..................................	(3.79)	.49	1.13
Net income (loss), applicable to common stock.................	(450)	47	132
Per share - basic....................................	(4.37)	.49	1.30
- diluted..................................	(4.37)	.49	1.13

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UNITED STATES STEEL CORPORATION
SELECTED NOTES TO FINAND ή ῷ H7M

assets acquired was in excess of the purchase price, resulting in negative goodwill. In accordance with SFAS No. 141, the negative goodwill was allocated as a pro rata reduction to the amounts that would have otherwise been assigned to the acquired noncurrent assets based on their relative fair values.

<TABLE>
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	Allocated Purchase Price (In millions)
Acquired assets:	
Accounts receivable	$ 1
Inventory	6
Property, plant & equipment	26
Total assets	33
Acquired liabilities:	
Employee benefits	4

appreciation rights (SARs) at the date of grant, as all options and SARs granted had an exercise price equal to the market value of the underlying common stock. When the stock price exceeds the grant price, SARs are adjusted for changes in the market value and compensation expense is recorded. The following tables illustrate the effect on net income and earnings per share if the Company had applied the fair value recognition provisions of SFAS No. 123, "Accounting for Stock-Based Compensation."

(In millions, except per share data)	Third Quarter Ended September 30 2003	2002
Net income (loss)	$ (354)	$ 106
Add: Stock-based employee compensation expense included in reported net income (loss), net of related tax effects	2	-
Deduct: Total stock-based employee compensation expense determined under fair value methods for all awards, net of related tax effects	(1)	(1)
Pro forma net income (loss)	$ (353)	$ 105
Basic and diluted net income (loss) per share:		
- As reported	$ (3.47)	$ 1.04
- Pro forma	(3.46)	1.03

6. (Continued)

The above pro forma amounts were based on a Black-Scholes option-pricing model, which included the following information and assumptions:

	Third Quarter Ended September 30 2003	2002
Weighted average grant date exercise price per share	$ 14.38	$ 20.42
Expected annual dividends per share	$ .20	$ .20
Expected life in years	5	5
Expected volatility	45.3	43.4
Risk-free interest rate	2.4	4.4
Weighted-average grant date fair value of options granted during the period, as calculated from above	$ 5.41	$ 8.29

S. Steel is applying the remaining provisions of the Interpretation
prospectively as required.

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Liabilities acquired with National's assets	2	-
Accretion expense	2	3
Liabilities removed with Mining Sale	(14)	-
Balance at end of period	$ 19	$ 29

</TABLE>

Certain asset retirement obligations related to disposal costs of fixed assets at our steel facilities have not been recorded because they have an indeterminate settlement date. These asset retirement obligations will be initially recognized in the period in which sufficient information exists to estimate fair value.

9. U. S. Steel has five reportable segments: Flat-rolled, Tubular, U. S. Steel Europe (USSE), Straightline Source (Straightline) and USS Real Estate (Real Estate). Effective with the acquisition of Sartid, Ne SSE)Ď×

All other U. S. Steel businesses not included in reportable segments are reflected in Other Businesses. These businesses are involved in the production and sale of

Customer....................	$ 1,261	$ 148	$ 322	$ 26	$ 22	$ 1,779
Intersegment................	60	-	2	-	2	64
Equity income (loss)(a)..................	4	-	-	-	-	4
Other.......................	-	-	-	-	2	2
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Income (loss) from operations............................	$ 105	$ 30	$ 5	$ 140

</TABLE>

(a)Represents equity in earnings (losses) of unconsolidated investees.

The following is a schedule of reconciling items for the third quarter of 2003 and 2002:

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(In millions)	Revenues And Other Income 2003	2002	Income (Loss) From Operations 2003	2002
Elimination of intersegment revenues........................	$ (251)	$ (230)	*	*
Items not allocated to segments:				
Workforce reduction charge................................	$ -	-	$ (618)	$ -
Asset impairments...	-	-	(46)	-
Federal excise tax refund.................................	-	3	-	3
Insurance recoveries related to USS-POSCO fire.............	-	2	-	2
	-	5	(664)	5
Total reconciling items....................................	$ (251)	$ (225)	$ (664)	$ 5

</TABLE>

* Elimination of intersegment revenues is offset by the elimination of intersegment cost of revenues within income (loss) from operations at the corporate consolidation level.

9. (Continued)

The results of segment operations for the nine months of 2003 and 2002 are:

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(In millions)	Flat-Rolled	Tubular	USSE	Straight-line	Real Estate	Total Reportable Segments
Nine Months 2003						
Revenues and other income:						
Customer......................	$ 4,539	$ 425	$ 1,333	$ 96	$ 70	

Total	$ 6,673	$ 697	$ (593)	$ 6,777
Income (loss) from operations	$ (5)	$ (38)	$ (653)	$ (696)

<CAPTION>

Nine Months 2002

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Revenues and other income:				
Customer	$ 4,776	$ 321	$ -	$ 5,097
Intersegment	155	434	(589)	-
Equity income (loss)(a)	(4)	(5)	20	11
Other	8	3	36	47
Total	$ 4,935	$ 753	$ (533)	$ 5,155
Income (loss) from operations	$ 27	$ 59	$ 40	$ 126

</TABLE>

(a)Represents equity in earnings (losses) of unconsolidated investees.

The following is a schedule of reconciling items for the nine months of 2003 and 2002:

<TABLE>
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(In millions)	Revenues And Other Income 2003	Revenues And Other Income 2002	Income (Loss) From Operations 2003	Income (Loss) From Operations 2002
<S>	<C>	<C>		
Elimination of intersegment revenues	$ (629)	$ (589)	*	*
Items not allocated to segments:				
Workforce reduction charges	$ -	-	$ (618)	$ (10)
Asset impairments	(11)	-	(57)	(14)
Income from sale of coal seam gas interests	34	-	34	-
Gain on sale of coal mining assets	13	-	13	-
Litigation items	-	-	(25)	9
Federal excise tax refund	-	36	-	36
Insurance recoveries related to USS-POSCO fire	-	20	-	20
Costs related to Fairless shutdown	-	-	-	(1)
	36	56	(653)	40
Total reconciling items	$ (593)	$ (533)	$ (653)	$ 40

intersegment cost of revenues within income (loss) from operations at the corporate consolidation level.

10. In the nine months of 2003, U. S. Steel sold certain coal seam gas interests in Alabama for net cash proceeds of $34 million, which is reflected in other income.

    In the second and third quarters of 2002, U. S. Steel recognized pretax gains of $33 million and $3 million, respectively, associated with the recovery of black lung excise taxes that were paid on coal export sales during the period 1993 through 1999. These gains are included in other income in the statement of operations and resulted from a 1998 federal district court decision that found such taxes to be unconstitutional. Of the $36 million recognized, $11 million represents the interest component of the gain.

11. In the third quarter of 2003, U. S. Steel recorded curtailment expenses of $310 million for pensions and $64 million for other postretirement benefits related to employee reductions under the TAP for union employees (excluding former National employees retiring under the TAP), other retirements, layoffs and pending asset dispositions. Termination benefit charges of $34 million were recorded primarily for enhanced pension benefits provided to U. S. Steel employees retiring under the TAP. Of the above total charges, $336 million was recorded in cost of revenues and $72 million was recorded in selling, general and administrative expenses. Further charges of $105 million for early retirement cash incentives related to the TAP, excluding amounts associated with former National employees, were recorded in cost of revenues. Selling, general and administrative expenses for the nine months of 2003 and nine months of 2002 also included pension settlement losses of $97 million and $10 million, respectively, related to retirements of salaried personnel. Selling, general and administrative expenses in the third quarter of 2003 also included $8 million for an accrual for salaried benefits under the layoff benefit plan.

12. Net interest and other financial costs include amounts related to the remeasurement of USSK's and USSB's net monetary assets into the U.S. dollar, which is their functional currency. During the third quarter and nine months of 2003, net gains of $8 million and $5 million, respectively, were recorded as compared with net gains of $1 million and $14 million, respectively, in the third quarter and nine months of 2002. Additionally, net interest and other financial costs in the third quarter and nine months of 2003 included a favorable adjustment of $13 million related to interest accrued for prior years' income taxes.

13. U. S. Steel records depreciation on a modified straight-line method for domestic steel-producing assets based upon production levels. Applying modification factors decreased expenses by $4 million and $1 million for the third quarter of 2003 and 2002, respectively, and $15 million and $4 million for the nine months of 2003 and 2002, respectively.

14. Income from investees for the nine months of 2003 included an $11 million impairment of a cost method investment. Income from investees for the nine months of 2002 includes a pretax gain of $20 million for U. S. Steel's share of insurance recoveries related to the May 31, 2001 fire at the USS-POSCO joint venture.

15. Comprehensive Income

<TABLE>
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	Third Quarter Ended Sept. 30		Nine Months Ended Sept. 30	
(In millions)	2003	2002	2003	2002

<S>	<C>	<C>	<C>	<C>
Net income (loss)...	$ (354)	$ 106	$(441)	$ M

2000 through 2004 and 50% for the years 2005 through 2009. Management believes that USSK fulfilled all of the necessary conditions for claiming the tax credit for the years for which it was claimed and anticipates meeting such requirements in 2003. As a result of claiming these tax credits and management's intent to reinvest earnings in foreign operations, virtually no income tax provision is recorded for USSK income.

In October 2002, a tax credit limit was negotiated by the Slovak government as part of the Accession Treaty governing the Slovak Republic's entry into the European Union (EU). The Treaty limits to $500 million the total tax credit to be granted to USSK during the period 2000 through 2009. The impact of the tax credit limit is expected to be minimal since Slovak tax laws have been modified and tax rates have been reduced since the acquisition of USSK. The Treaty also places limits upon USSK's flat-rolled production and export sales to the EU, allowing for modest growth each year through 2009. The limits upon export sales to the EU take effect upon the Slovak Republic's entry into the EU, which is expected to occur in May 2004. A question has recently arisen with respect to the effective date of the production limits. Slovak Republic representatives have stated their belief

SELECTED NOTES TO FINANCIAL STATEMENTS (Continued)

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23. U. S. Steel is the subject of, or party to, a number of pending or threatened legal actions, contingencies and commitments involving a variety of matters, including laws and regulations relating to the environment. Certain of these matters are discussed below. The ultimate resolution 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 - U. S. Steel is a defendant in a large number of cases in which approximately 14,000 claimants actively allege injury resulting from exposure to asbestos. Almost all these cases involve multiple plaintiffs and multiple defendants. These claims fall into three major groups: (1) claims made under certain federal and general maritime laws by employees of the Great Lakes Fleet or Intercoastal Fleet, former operations of U. S. Steel; (2) claims made by persons who performed work at U. S. Steel facilities (referred to as "premises claims"); and (3) claims made by industrial workers allegedly exposed to an electrical cable product formerly manufactured by U. S. Steel. While U. S. Steel has excess casualty insurance, these policies have multi-million dollar self insured retentions and, to date, U. S. Steel has not received any payments under these policies relating to asbestos claims. In most cases, this excess casualty insurance is the only insurance applicable to asbestos claims.

These cases allege a variety of respiratory and other diseases based on alleged exposure to asbestos contained in a U. S. Steel electric cable product or to asbestos on U. S. Steel's premises; approximately 200 plaintiffs allege they are suffering from mesothelioma. In many cases, the plaintiffs cannot demonstrate that they have suffered any compensable loss as a result of such exposure or that any injuries they have incurred did in fact result from such exposure. Virtually all asbestos cases seek monetary damages from multiple defendants. U. S. Steel is unable to provide meaningful disclosure about the total amount of such damages alleged in these cases for the following reasons: (1) many cases do not claim a specific demand for damages, or contain a demand that is stated only as being in excess of the minimum jurisdictional limit of the relevant court; (2) even where there are specific demands for damages, there is no meaningful way to determine what amount of the damages would or could be assessed against any particular defendant; (3) plaintiffs' lawyers often allege the same operations or cash flows for a given period could be adversely affected by asbestos-related lawsuits, claims and proceedings, the Company believes the ultimate resolution of these matters will not have a material adverse effect on the Company's financial condition.

PROPERTY TAXES - U. S. Steel is a party to several property tax disputes involving its Gary Works property in Indiana, including claims for refunds totaling approximately $65 million pertaining to tax years 1994-97 and 1999, and [illegible] approximately $33 million in excess of amounts paid for the 2000, 2001 and 2002 tax years. In adμprox

operating cash shortfalls of the partnership of up to $150 million. Additionally, U. S. Steel, under certain circumstances, is required to indemnify the limited partners if the partnership product sales fail to qualify for the credit under Section 29 of the Internal Revenue Code. This indemnity will effectively survive until the expiration of the applicable statute of limitations. The maximum potential amount of this indemnity obligation at September 30, 2003 and December 31, 2002, including interest and tax gross-up, was approximately $600 million. Furthermore, U. S. Steel under certain circumstances has indemnified the partnership for environmental obligations. See discussion of environmental matters above. The maximum potential amount of this indemnity obligation is not estimable. Management believes that the $150 million deferred gain related to the partnership, which is recorded in deferred credits and other liabilities, is more than sufficient to cover any probable exposure under these commitments and indemnifications.

SELF-INSURANCE - U. S. Steel is self-insured for certain exposures including workers' compensation, auto liability and general liability, as well as property damage and business interruption, within specified deductible and retainage levels. Certain equipment that is leased by U. S. Steel is also self-insured within specified deductible and retainage levels. Liabilities are recorded for workers' compensation and personal injury obligations. Other costs resulting from self-insured losses are charged against income upon occurrence.

U. S. Steel uses surety bonds, trusts and letters of credit to provide whole or partial financial assurance for certain obligations such as workers' compensation. The total amount of active surety bonds, trusts and letters of credit being used for financial assurance purposes was approximately $140 million as of September 30, 2003 and $144 million as of December 31, 2002, which reflects U. S. Steel's maximum exposure under these financial guarantees, but not its total exposure for the underlying obligations. Most of the trust arrangements and letters of credit are collateralized by restricted cash that is recorded in other noncurrent assets.

COMMITMENTS - At September 30, 2003 and December 31, 2002, U. S. Steel's domestic contract commitments to acquire property, plant and equipment totaled $34 million and $24 million, respectively.

USSK has a commitment to the Slovak government for a capital improvements program of $700 million, subject to certain conditions, over a period commencing with the acquisition date of November 24, 2000, and ending on December 31, 2010. The remaining commitments under this capital improvements program as of September 30, 2003 and December 31, 2002, were $477 million and $541 million, respectively.

U. S. Steel entered into a 15-year take-or-pay arrangement in 1993, which requires it to accept pulverized coal each month or pay a minimum monthly charge of approximately $1 million. If U. S. Steel elects to terminate the contract early, a maximum termination payment of $77 million as of September 30, 2003, which declines over the duration of the agreement, may be required.

24. On September 30, 2003, U. S. Steel and International Steel Group Inc. (ISG) reached an agreement to exchange the assets of U. S. Steel's plate mill at Gary Works for the assets of ISG's No. 2 pickle line at its Indiana Harbor Works. As a result of this non-monetary exchange, which closed effective November 1, 2003, U. S. Steel recognized in the third quarter of 2003, a pretax impairment charge of $46 million, which was recorded in depreciation, depletion and amortization.

UNITED STATES STEEL CORPORATION
COMPUTATION OF RATIO OF EARNINGS TO COMBINED FIXED CHARGES
AND PREFERRED STOCK DIVIDENDS

(Unaudited)

<TABLE>
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Nine Months Ended September 30	Year Ended December 31

[illegible]

<S>	2003	2002	2002	2001	2000	1999	1998
	<C>	<C>	<C>	<C>	<C>	<C>	<C>
	(a)	1.34	1.04	(b)	1.05	2.10	5.15

are filed against numerous named defendants and generally do not contain allegations regarding specific monetary damages sought. To the extent that any specific amount of damages is sought the amount applies to claims against all named defendants and in no case is there any allegation of monetary damages against U. S. Steel. Approximately 89% of the cases against U. S. Steel state that the damages sought exceed the amount required to establish jurisdiction of the court in which the case was filed. (Jurisdictional amounts generally range from $25,000 to $75,000.) Approximately 4.0% do not specify any damages sought at all, approximately 6% allege damages of $1.0 million or less, another 0.5% allege damages between $2.0 million and $10.0 million, and 0.5% allege damages over $10 million. We do not consider the amount of damages alleged, if any, in a complaint to be relevant in assessing our potential exposure to asbestos liabilities. The ultimate outcome of any claim depends upon a myriad of legal and factual issues, including whether the plaintiff can prove actual disease, if any; actual exposure, if any, to U. S. Steel products; or the duration of exposure to asbestos, if any, on U. S. Steel's premises. We have noted over the years that the form of complaint including its allegations, if any, concerning damages often depends upon the form of complaint filed by particular law firms and attorneys. Often the same damage allegation will be in multiple complaints regardless of the number of plaintiffs, the number of defendants, or any specific diseases or conditions alleged.

U. S. Steel aggressively pursues grounds for the dismissal of U. S. Steel from pending cases and litigates cases to verdict where it believes litigation is appropriate. U. S. Steel also makes efforts to settle appropriate cases for reasonable, and frequently nominal, amounts. For example, in 2000, U. S. Steel settled 22 claims for a total of approximately $80,000, and had 4,157 claims dismissed or otherwise rego administratively dismissed or are inactive due to the failure of the plaintiffs to present any medical evidence supporting their claims; (2) that over the last several years, the total number of pending claims has declined; (3) that it has been many years sin

Exhibit 31.1

Exhibit 32.1

CHIEF EXECUTIVE OFFICER
CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of United States Steel Corporation (the "Corporation") on Form 10-Q/A for the period ending September 30, 2003 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Thomas J. Usher, Chairman of the Board of Directors and Chief Executive Officer of the Corporation, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

(1) The Report 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 Report fairly presents, in all material respects, the financial condition and results of operations of the Corporation.

/s/ Thomas J. Usher

Thomas J. Usher
Chairman of the Board of Directors
and Chief Executive Officer

January 27, 2004

A signed original of this written statement required by Section 906 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.