UNITED STATES
SECURITIES AND EXCHANGE COMMISS

registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

UNITED STATES STEEL CORPORATION

By /s/ Larry G. Schultz

Larry G. Schultz

Vice Preside

Exhibit 23.

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in the registration statements listed below of our report dated February 15, 2002, except as to Note 8 which is as of April 26, 2002, relating to the financial statements which appears in this Current Report on Form 8-K.

On Form S-3:	Relating to:
File No. 333-75148	United States Steel Corporation Dividend Reinvestment and Stock Purchase Plan
333-84200	United States Steel Corporation debt securities, preferred stock, depositary shares, common stock and warrants

On Form S-8:	Relating to:
File No. 033-60667	United States Steel Corporation Parity Investment Bonus
333-00429	United States Steel Corporation Savings Fund Plan for Salaried Employees
333-36840	United States Steel Corporation Savings Fund Plan for Salaried Employees
333-76392	United States Steel Corporation Non-Officer Restricted Stock Plan
333-76394	United States Steel Corporation 2002 Stock Plan

/s/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Pittsburgh, Pennsylvania
June 4, 2002

Exhibit 99.1

FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA

Management's Report

The accompanying consolidated financial statements of United States Steel Corporation are the responsibility of and have been prepared by United States Steel Corporation in conformity with accounting principles generally accepted in the United States of America. They necessarily include some amounts that are based on best judgments and estimates. The United States Steel Corporation financial information displayed in other sections of this report is consistent with these financial statements.

United States Steel Corporation seeks to assure the objectivity and integrity of its financial records by careful selection of its managers, by organizational arrangements that provide an appropriate division of responsibility and by communications programs aimed at assuring that its policies and methods are understood throughout the organization.

United States Steel Corporation has a comprehensive formalized system of internal accounting controls designed to provide reasonable assurance that assets are safeguarded and that financial records are reliable. Appropriate management monitors the system for compliance, and the internal auditors independently measure its effectiveness and recommend possible improvements thereto. In addition, as part of their audit of the financial statements, United States Steel Corporation's independent accountants review and test the internal accounting controls selectively to establish a basis of reliance thereon in determining the nature, extent and timing of audit tests to be applied.

The Board of Directors pursues its oversight role in the area of financial reporting and internal accounting control through its Audit Committee. This Committee, composed solely of nonmanagement directors, regularly meets (jointly and separately) with the independent accountants, management and internal auditors to monitor the proper discharge by each of their responsibilities relative to internal accounting controls and the Corporation's financial statements.

<TABLE>
<CAPTION>

Thomas J. Usher	John P. Surma	Gretchen R. Haggerty
<S>	<C>	<C>
Chairman, Board of Directors, Chief Executive Officer & President	Vice Chairman & Chief Financial Officer	Senior Vice President & Controller

</TABLE>

Report of Independent Accountants

To the Stockholders of United States Steel Corporation:

In our opinion, the accompanying consolidated balance sheets and the related consolidated statements of operations, stockholders' equity and cash flows present fairly, in all material respects, the financial position of United States Steel Corporation and its subsidiaries at December 31, 2001 and 2000, and the results of their operations and their cash flows for each of the three years in the period ended December 31, 2001 in conformity with accounting principles generally accepted in the United States of America. These financial statements are the responsibility of United States Steel Corporation's management; our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits of these statements in accordance with auditing standards generally accepted in the United States of America, which require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

/s/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Pittsburgh, Pennsylvania

Deferred credits and other liabilities	398	483
Preferred stock of Marathon subsidiary (Note 18)	-	66
Mandatorily redeemable convertible preferred securities of a subsidiary trust holding solely junior subordinated convertible debentures of Marathon (Note 18)	-	183
Contingencies and commitments (Note 26)	-	-
Stockholders' equity (Details on page 5)		
Marathon net investment	-	1,952
Common stock - Issued - 89,197,740 shares (par value $1 per share, authorized 200,000,000 shares)	89	-
Additional paid-in capital	2,475	-
Accumulated other comprehensive loss	(49)	(30)
Deferred compensation	(9)	(3)
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Total stockholders' equity	2,506	1,919
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Total liabilities and stockholders' equity	$8,337	$8,711

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Net cash used in investing activities	(ĎM

of the businesses comprising United States Steel and is presented in lieu of common stockholders equity in the combined balance sheet as of December 31, 2000. The allocations and estimates included in these combined financial statements are determined using the methodologies described below:

_ųHø: Financial activities - As a matter of pol0v

Separation with the net assets of United States Steel immediately following the Separation:

(In millions)		
Net assets of United States Steel prior to Separation		$1,551
Value Transfer	$ 900 Value	

and SFAS No. 143 "Accounting for Asset Retirement Obligations." The adoption of SFAS 141 and 142 on January 1, 2002, did not have a material impact on the results of operations or financial position of United States Steel.

SFAS No. 143 establishes a new accounting model for the recognition and measurement of retirement obligations associated with tangible long-lived assets. SFAS No. 143 requires that an asset retirement obligation should be capitalized as part of the cost of the related long-lived asset and subsequently allocated to expense using a systematic and rational method. United States Steel will adopt the Statement effective January 1, 2003. The transition adjustment resulting from the adoption of SFAS No. 143 will be reported as a cumulative effect of a change in accounting princip_ĕM

at cost, while ot0i

Total	$6,286	$6,090	$5,536

</TABLE>

/(a)/ Includes revenue from the sale of steel production by-products, engineering and consulting services, real estate development and resource management, and, beginning in 2001, transportation services.

Geographic Area:

The information below summarizes revenue and other income and property, plant and equipment and investments (assets) at the manufacturing facilities in the different geographic areas.

<TABLE>
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(In millions)	Year	Revenues and Other Income	Assets
United States	2001	$5,302	$2,927
	2000	6,027	2,745
	1999	5,452	2,889
Slovak Republic	2001	1,030	429
	2000	95	376
	1999	3	60
Other Foreign Countries	2001	43	11
	2000	10	10
	1999	15	3
Total	2001	$6,375	$3,367
	2000	6,132	3,131
	1999	5,470	2,952

</TABLE>

9. Supplemental Cash Flow Information

<TABLE>
<CAPTION>

(In millions)	2001	2000	1999
Noncash investing and financing activities:			
Assets acquired through capital leases	$ 7	$ -	$ -
Steel Stock issued for employee stock plans	9	5	2
Disposal of assets:			
Deposit of RTI common shares in satisfaction of indexed debt	-	-	56
Interest in USS/Kobe contributed to Republic	-	-	40
Other disposals of assets - notes or common stock received	4	14	1
Business combinations:			

Separation (Value Transfer)	900	-	-
Separation costs funded by Marathon	62	-	-
Other Separation adjustments	51	-	-

</TABLE>

10. Short-Term Debt

USSK has a short-term $10 million credit facility that expires in November 2002. The facility, which is nonrecourse to United States Steel, bears interest on prevailing short-term market rates plus 1%. USSK is obligated to pay a .25% commitment fee on undrawn amounts. At December 31, 2001, there were no borrowings against this facility.

11. Long-Term Debt

<TABLE>
<CAPTION>

	Interest		December 31	
(In millions)	Rates - %	Maturity	2001	2000
<S>	<C>	<C>	<C>	<C>
Senior Notes	10 3/4	2008	$ 535	$ -
Senior Quarterly Income Debt Securities	10	2031	49	-
Obligations relating to Industrial Development and Environmental Improvement Bonds and Notes	1 17/25-6 7/8	2009 - 2033	471	-
Inventory facility		2004	-	-
Fairfield Caster Lease		2002 - 2012	84	-
All other obligations, including other capital leases			6	-
USSK loan	8 1/2	2010	325	-
USSK credit facility			-	-
Marathon debt attributed to United States Steel			-	2,387
Total			1,470	2,387

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the principal amount plus accrued interest.

Senior Quarterly Income Debt Securities (SQUIDS) - On December 19, 2001, SQUIDS were issued in an exchange for certain preferred securities of Marathon. Interest is payable quarterly commencing March 31, 2002. The SQUIDS will be redeemable at the option of United States Steel, in whole or in part, on or after December 31, 2006, at 100% of the principal amount redeemed together with accrued but unpaid interest to the redemption date.

Obligations relating to Industrial Development and Environmental Improvement Bonds and Notes - Under the Financial Matters Agreement (see Note 2), United States Steel assumed and will discharge all principal, interest and other duties of Marathon under these obligations, including any amounts due upon any defaults or accelerations of any of the obligations, other than defaults or accelerations caused by any action of Marathon. The agreement also provides that on or before the tenth anniversary of the Separation, United States Steel will provide for the discharge of Marathon from any remaining liability under gent maTaM tniverore aults eol00ncluding

The Inventory facility imposes additional restrictions including financial covenants that require that United States Steel meet interest expense coverage and leverage ratios beginning on September 30, 2002, limitations on capital expenditures, and restrictions on investments. If these covenants are breached, creditors would be able to declare their obligations immediately due and payable and foreclose on any collateral.

Debt Maturities - Aggregate maturities of long-term debt are as follows (In millions):

	Year ended December 31,					
Total	2002	2003	2004	2005	2006	Later Years
$ 1,470	$ 32	$ 26	$ 25	$ 25	$ 26	$ 1,336

12. Pensions and Other Postretirement Benefits

United States Steel has noncontributory defined benefit pension plans covering substantially all U.S. employees. Benefits under these plans are based upon years of service and final average pensionable earnings, or a minimum benefit based upon years of service, whichever is greater. In addition, pension benefits are also provided to most U.S. salaried employees based upon a percent of total career pensionable earnings. United States Steel also participates in multiemployer plans, most of which are defined benefit plans associated with coal operations.

United States Steel also has defined benefit retiree health care and life insurance plans (other benefits) covering most U.S. employees upon their retirement. Health care benefits are provided through comprehensive hospital, surgical and major medical benefit provisions or through health maintenance organizations, both subject to various cost sharing features. Life insurance benefits are provided to nonunion retiree beneficiaries primarily based on employees' annual base salary at retirement. For U.S. union retirees, life insurance benefits are provided primarily based on fixed amounts negotiated in labor contracts with the appropriate unions.

	Pension Benefits		Other Benefits	
(In millions)	2001	2000	2001	Ĉi ŵur

Change in plan asseg---------

Deferred tax liabilities:
Property, plant and equipment
359 248
Prepaid pensions 1
paid pensi · ·

2002 under the former tax allocation policy, was made immediately prior to the Separation at a discounted amount to reflect the time value of money. Under the preliminary settlement for calendar year 2001, United States Steel received $441 million from Marathon immediately prior to Separation arising from the tax allocation policy. This policy provides that United States Steel receive the benefit of tax attributes (principally net operating losses and various tax credits) that arose out of its business and which were used on a consolidated basis.

Additionally, pursuant to the Tax Sharing Agreement, United States Steel and Marathon have agreed through various representations and covenants to protect the tax-free status of the Separation. To the extent that a breach of a representation or covenant results in corporate tax being imposed, the breaching party, either United States Steel or Marathon, will be responsible for the payment of the corporate tax.

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15. Transactions with Marathon

Revenues and purchases - United States Steel revenues for sales to Marathon totaled $7 million in 2001 and $17 million in both 2000 and 1999. United States Steel purchases from Marathon totaled $30 million, $60 million and $41 million in 2001, 2000 and 1999, respectively. These transactions were conducted under terms comparable to those with unrelated parties.

Receivables from/payables to Marathon - At December 31, 2001 and 2000, amounts receivable or payable were included in the balance sheet as follows:

<TABLE>
<CAPTION>

(In millions) December 31	2001	2000
Receivables:		
Current:		
Trade receivables	$ -	$ 2
Income tax settlement with Marathon (Note 1)	28	364
Current receivables from Marathon	28	366
Noncurrent:		
Estimated future income tax settlements	-	97
Reimbursements under nonqualified employee benefit plans (Note 12)	8	-
Noncurrent receivables from Marathon	8	97
Current payables:		
Trade and income taxes	-	5
Separation settlement payable (Note 2)	54	-
Current payables to Marathon	$ 54	$ 5

</TABLE>

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16. Investments and Long-Term Receivables

(In millions) December 31 2001 2000

Equity method investments	$ 233	$ 325
Other investments	49	67
Receivables due after one year	8	5
Deposits of restricted cash	2	3
Other	54	39
Total	$ 346	$ 439

Summarized financial information of investees accounted for by the equity method of accounting follows:

<TABLE>
<CAPTION>
(In mill, ľ o

building space, office equipmengo ľ

Balance December 31, 2001   4,478,535   28.09

/(a)/ Weighted-average exercise price.

The following table represents outstanding stock options issued under the former USX Corporation 1990 Stock Plan at December 31, 2001:

<TABLE>
<CAPTION>

	Outstanding			Exercisable	
Range of Exercise Prices	Number of Shares Under Option	Weighted-Average Remaining Contractual Life	Weighted-Average Exercise Price	Number of Shares Under Option	Weighted-Average Exercise Price
<S>	<C>	<C>	<C>	<C>	<C>
$19.89-28.22	2,660,180	8.6 years	$23.02	1,570,625	$25.19
31.69-34.44	998,830	4.3	32.54	998,830	32.54
37.28-44.19	819,525	5.1	39.17	819,525	39.17
	---------			---------	
Total	4,478,535	7.0	28.09	3,388,980	30.73

</TABLE>

The following net income and per share data represent the difference between stock-based compensation valued at fair value on the date of grant and recognized compensation costs.

<TABLE>
<CAPTION>

(In millions, except per share data)	2001	2000	1999
<S>	<C>	<C>	<C>
Net income (loss)			
- As reported	$ (218)	$ (21)	$ 44
- Pro forma	(221)	(23)	42
Basic and diluted net income (loss) per share			
- As reported	(2.45)	(.24)	.49
- Pro forma	(2.48)	(.26)	.47

</TABLE>

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

<TABLE>
<CAPTION>

	2001	2000	1999
<S>	<C>	<C>	<C>

Weighted-average grant-date exercit

- --
22. Sale of Accounts Receivable

On November 28, 2001, United States Steel entered into a five-year, Receivables Purchase Agreement with a group of financial institutions. United States Steel established a wholly owned subsidiary, U. S. Steel Receivables LLC (USSR), which is a special-purpose, bankruptcy-remote entity that acquires, on a daily basis, eligible trade receivables generated by United States Steel and certain of its subsidiaries. The purchases by USSR will be financed through the sale of an undivided percentage ownership interest in such receivables to certain commercial paper conduits. United States Steel has agreed to continue servicing the sold receivables at market rates. Because United States Steel receives adequate compensation for these services, no servicing asset or liability has been recorded.

Fundings under the facility are limited to the lesser of a funding base, comprised of eligible receivables, or $400 million. As of December 31, 2001, $258 million was available to be sold under this facility. USSR did not sell any ownership interests in the receivables to the commercial paper conduits during 2001; therefore, no sales of accounts receivable were recorded and no amounts were excluded from the balance sheet under these arrangements.

While the term of the facility is five years, the facility also terminates on the occurrence and failure to cure certain events, including, among others, certain defaults with respect to the inventory facility and other debt obligations, any failure of USSR to maintain certain ratios related to the collectability of the receivables, and failure to extend the commitments of the commercial paper conduits which currently terminate on November 27, 2002.

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23. Property, Plaµ ny failur the

operations, of which $18 million is included in depreciation, depletion and amortization and $20 million is included in cost of revenues.

During 2000, United States Steel recorded $71 million of impairments relating to coal assets located in West Virginia and Alabama. The impairment was recorded as a result of a reassessment of long-term prospects after adverse geological conditions were encount

Exhibit 99.2

UNITED STATES STEEL CORPORATION
SUPPLEMENTAL STATISTICS (Unaudited)
QUARTER ENDED MARCH 31, 2002

<TABLE>
<CAPTION>

(Dollars in millions)	Quarter Ended March 31, 2002
<S>	<C>
INCOME (LOSS) FROM OPERATIONS	
Flat-rolled Products	$ (74)
Tubular Products	3
U. S. Steel Kosice	(1)
Other Businesses:	
Coal, Coke and Iron Ore	(14)
Straightline	(7)
All other	12

Loss From Operations Before Special Items (a)	(81)
Special Items:	
Costs related to Fairless shutdown	(1)
Insurance recoveries related to USS-POSCO fire	12
Reversal of litigation accrual	Coal, Cok related 0 --

Exhibit 99.3

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EXHIBIT 99.4

UNITED STATES STEEL CORPORATION
SUPPLEMENTAL STATISTICS (Unaudited)
YEARS ENDED DECEMBER 31, 2000 AND 1999

(Dollars in millions)	2000	1999
INCOME (LOSS) FROM OPERATIONS		
Flat-rolled Products	$ 31	$ 161
Tubular Products	83	(57)
U. S. Steel Kosice (a)	2	-
Other Businesses:		
Coal, Coke and Iron Å		