

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):
July 24, 2007

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)	

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02. Results of Operations and Financial Condition

On July 24, 2007, United States Steel Corporation issued a press release announcing its financial results for second quarter 2007. The full text of the press release, together with related unaudited financial information and statistics, is furnished herewith as Exhibit 99.1.

Item 9.01. Financial Statements and Exhibits

(d) Exhibits

- 99.1 Press Release dated July 24, 2007, titled "United States Steel Corporation Reports 2007 Second Quarter Results," together with related unaudited financial information and statistics.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the 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 President & Controller

Dated: July 24, 2007

"Investors" button.

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

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UNITED STATES STEEL CORPORATION
STATEMENT OF OPERATIONS (Unaudited)

(Dollars in millions)	Quarter Ended			Six Months Ended	
	June 30 2007	Mar. 31 2007	June 30 2006	June 30 2007	June 30 2006
NET SALES	\$ 4,228	\$ 3,756	\$ 4,107	\$ 7,984	\$ 7,835
OPERATING EXPENSES (INCOME):					
Cost of sales (excludes items shown below)	3,595	3,179	3,339	6,774	6,437
Selling, general and administrative expenses	138	139	156	277	314
Depreciation, depletion and amortization	118	111	114	229	226

Inventories	108	(30)
Current accounts payable and accrued expenses	229	115
Other operating activities	15	(27)
	-----	-----
Total	790	568
	-----	-----
Cash used in investing activities:		
Capital expenditures	(250)	(251)
Acquisition of Lone Star Technologies, Inc.	(1,990)	--
Disposal of assets	18	6
Other investing activities	(1)	--
	-----	-----
Total	(2,223)	(245)
	-----	-----
Cash (used in) provided from financing activities:		
Issuance of long-term debt	1,583	--
Repayment of long-term debt	(449)	(156)
Common stock issued	15	10
Common stock repurchased	(58)	(117)
Dividends paid	(47)	(36)
Change in bank checks outstanding	63	(13)
Other financing activities	1	(12)
	-----	-----
Total	1,108	(324)
	-----	-----
Effect of exchange rate changes on cash	6	(1)
	-----	-----
Net increase (decrease) in cash and cash equivalents	(319)	(2)
Cash at beginning of the year	1,422	1,479
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Cash at end of the period	\$ 1,103	\$ 1,477
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UNITED STATES STEEL CORPORATION
CONDENSED BALANCE SHEET (Unaudited)

(Dollars in millions)	June 30 2007	Dec. 31 2006
	-----	-----
Cash and cash equivalents	\$ 1,103	\$ 1,422
Receivables, net	2,260	1,799
Inventories	2,055	1,604
Other current assets	338	371
	-----	-----
Total current assets	5,756	5,196
Property, plant and equipment, net	4,932	4,429
Investments and long-term receivables, net	333	336
Pension asset	441	330
Intangible assets	267	--
Goodwill	972	--
Other assets	212	295
	-----	-----
Total assets	\$12,913	\$10,586
	=====	=====
Accounts payable	\$ 1,626	\$ 1,313
Payroll and benefits payable	1,049	1,028
Short-term debt and current maturities of long-term debt	49	82
Other current liabilities	373	279
	-----	-----
Total current liabilities	3,097	2,702
Long-term debt	2,125	943
Employee benefits	2,152	2,174
Other long-term liabilities and minority interests	579	402
Stockholders' equity	4,960	4,365
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Total liabilities and stockholders' equity	\$12,913	\$10,586
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UNITED STATES STEEL CORPORATION
PRELIMINARY SUPPLEMENTAL STATISTICS (Unaudited)

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(Dollars in millions)	Quarter Ended			Six Months Ended	
	June 30	Mar. 31	June 30	June 30	
	2007	2007	2006	2007	2006
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INCOME FROM OPERATIONS

Flat-rolled	\$ 92	\$ 75	\$ 212	\$ 167	\$ 339
U. S. Steel Europe	244	206	188	450	313
Tubular	97	102	146	199	323
Other Businesses	1	2	33	3	33
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Segment Income from Operations	434	385	579	819	1,008
Retiree benefit expenses(a)	(43)	(39)	(65)	(82)	(120)
Other items not allocated to segments:					
Asset impairment charge	--	--	--	--	(5)
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