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

FORM 10-Q

(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, 2002

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)

[illegible] (412) 433-1121 Eegi-e En

(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 [illegible]strant was [illegible] suc incluuuuuu

Part I - Financial Information:

UNITED STATES STEEL CORPORATION
STATEMENT OF OPERATIONS (Unaudited)

(Dollars in millions, except per share amounts)	Third Quarter Ended September 30 2002	2001	Nine Months Ended September 30 2002	2001
REVENUES AND OTHER INCOME:				
Revenues	$1,659	$1,379	$4,409	$4,274
Revenues from related parties	246	266	688	614
Income from investees	2	11	11	51
Net gains on disposal of assets	2	4	7	20
Other income	5	-	40	2
Total revenues and other income	1,914	1,660	5,155	4,961
COSTS AND EXPENSES:				
Cost of revenues	1,611	1,540	4,518	4,714
Selling, general and administrative expenses	74	51	245	154
Depreciation, depletion and amortization	89	94	266	246
Total costs and expenses	1,774	1,685	5,029	5,114
INCOME (LOSS) FROM OPERATIONS	140	(25)	126	(153)
Net interest and other financial costs	32	38	85	74
INCOME (LOSS) BEFORE INCOME TAXES	108	(63)	41	(227)
Income tax provision (benefit)	2	(40)	(9)	(183)
NET INCOME (LOSS)	$ 106	$ (23)	$ 50	$ (44)
COMMON STOCK DATA:				
Net income (loss), per share - Basic and diluted	$ 1.04	$ (.26)	$ .52	$ (.50)
Weighted average shares, in thousands				
- Basic	101,926	89,223	95,767	89,223
- Diluted	101,926	89,223	95,769	89,223
Dividends paid per share:				
United States Steel Corporation Common Stock	$ .05	-	$ .15	-
USX - U. S. Steel Group Common Stock	-	$ .10	-	$ .45

Selected notes to financial statements appear on pages 6-21.

UNITED STATES STEEL CORPORATION

BALANCE SHEET (Unaudited)

(Dollars in millions)	September 30 2002	December 31 2001
ASSETS		
Current assets:		
Cash and cash equivalents	$ 105	$ 147
Receivables, less allowance of $56 and $58	936	671
Receivables from related parties, less allowance of $116 and $107	122	159
Inventories	967	870
Deferred income tax benefits	226	216
Other current assets	25	10
Total current assets	2,381	2,073
Investments and long-term receivables, less allowance of $38 and $39	329	340
Long-term receivables from related parties, less allowance of $42 and $36	6	14
Property, plant and equipment, less accumulated depreciation, depletion and amortization of $7,076 and $6,866	2,989	3,084
Pension asset	2,841	2,745
Other noncurrent assets	133	81
Total assets	$ 8,679	$ 8,337
LIABILITIES		
Current liabilities:		
Accounts payable	$ 695	$ 559
Accounts payable to related parties	101	135
Payroll and benefits payable	233	239
Accrued taxes	281	248
Accrued interest	32	45
Long-term debt due within one year	7	32
Total current liabilities	1,349	1,258
Long-term debt, less unamortized discount	1,428	1,434
Deferred income taxes	736	732
Employee benefits	2,046	2,008
Long-term payable to related parties	-	33
Deferred credits and other liabilities	344	366
Total liabilities	5,903	5,831
Contingencies and commitments (See Note 16)	-	-
STOCKHOLDERS' EQUITY		
Common stock issued - 102,149,928 shares and 89,197,740 shares	102	89
Additional paid-in capital	2,683	2,475
Retained earnings	36	-
Accumulated other comprehensive loss	(41)	(49)
Deferred compensation	(4)	(9)

Net gains on disposal of assets	(7)	(20)	
Income from equity investees	(11)	(51)	
Changes in:			
Current receivables			
- sold	320	-	
- repurchased	(320)	-	
- operating turnover	(235)	(56)	
- income taxes	-	(18)	
- provision for doubtful accounts	7	74	
Inventories	(97)	23	
Current accounts payable and accrued expenses	193	55	
All other - net	(43)	(41)	
	------	------	
Net cash provided from operating activities	76	193	
	------	------	
INVESTING ACTIVITIES:			
Capital expenditures	(150)	(197)	
Acquisition of U. S. Steel Kosice	(38)	(14)	
Disposal of assets	12	17	
Restricted cash - withdrawals	3	5	
- deposits	(60)	(2)	
Investees - investments	(15)	(3)	
- loans and advances	(3)	-	
- repayments of loans and advances	7	-	
All other - net	-	10	
	------	------	
Net cash used in investing activities	(244)	(184)	
	------	------	
FINANCING ACTIVITIES:			
Net change in attributed portion of Marathon consolidated debt and other financial obligations	-	300	
Repayment of long-term debt	(31)	(6)	
Settlement with Marathon	(54)	-	
Common stock issued	223	-	
Dividends paid	(14)	(46)	
	------	------	
Net cash provided from financing activities	124	248	
	------	------	
EFFECT OF EXCHANGE RATE CHANGES ON CASH	2	(1)	
	------	------	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(42)	256	
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	147	219	
	------	------	
CASH AND EQUIVALENTS AT END OF PERIOD	$ 105	$ 475	
	======	======	
Cash provided from (used in) operating activities included:			ṁgletṇgŎt ØŞ
Interest and other financial costs paid (net of amount capitalized)	$ (105)	$ (155)	
Income taxes refunded from (paid to) tax authorities	(4)	8	
Income tax settlements received from Marathon	-	9M	

On March 23, 2001, Transtar, Inc. (Transtar) completed a reorganization with its two voting shareholders, U. S. Steel and Transtar Holdings, L.P. (Holdings), an affiliate of Blackstone Capital Partners L.P. As a result of this transaction, U. S. Steel became sole owner of Transtar and certain of its subsidiaries. Holdings became owner of the other subsidiaries of Transtar. Because the reorganization involved the sale of certain subsidiaries to Holdings, a noncontrolling shareholder, Transtar recorded a gain by comparing the carrying value of the businesses sold to their fair value. U. S. Steel recorded $68 million in income from investees to reflect its share of the gain recognized by Transtar as a result of the reorganization. Concurrently, U. S. Steel accounted for the change in ownership of Transtar using the step-acquisition purchase method of accounting. Also, in the first quarter of 2001, in connection with this transaction, U. S. Steel recognized a favorable deferred tax adjustment of $33 million related to its investment in the stock of Transtar that was no longer required when U. S. Steel acquired 100 percent of Transtar. U. S. Steel previously accounted for its investment in Transtar under the equity method of accounting.

The following unaudited pro forma data for U. S. Steel includes the results of operations of the above acquisitions giving effect to them as if they had been consummated at the beginning of the period presented. The pro forma results exclude the $68 million gain and $33 million deferred tax benefit recorded as a result of the Transtar transaction. The pro forma data is based on historical information and does not necessarily reflect the actual results that would have occurred nor is it necessarily indicative of future results of operations.

(In millions, except per share amounts)	Nine Months Ended September 30, 2001
Revenues and other income	$ 4,939
Net loss	(147)
Net loss per common share (basic and diluted)	(1.65)

UNITED STATES STEEL CORPORATION
SELECTED NOTES TO FINANCIAL STATEMENTS (Continued)
(Unaudited)

5. Total comprehensive income (loss) was $106 million for the third quarter of 2002, $(23) million for the third quarter of 2001, $58 million for the nine months of 2002 and $(47) million for the nine months of 2001.

6. In the second and third quarters of 2002, U. S. Steel recognized pretax income 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. This income is 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 of cash received, $11 million represented interest.

7. During the first quarter of 2002, following the Separation, U. S. Steel established a new internal reporting structure, which resulted in a change in reportable segments. In addition, U. S. Steel has revised the presentation of several items of income and expense within income (loss) from reportable segments. Net pension credits, costs related to former businesses and administrative expenses previously not reported at the segment level are now directly charged or allocated to the reportable segments and other businesses. Prior year segment data has been conformed to the current year presentation.

U. S. Steel has three reportable segments: Flat-rolled Products (Flat-rolled), Tubular Products (Tubular) and U. S. Steel Kosice (USSK).

The Flat-rolled segment includes the operating results of U. S. Steel's domestic integrated steel mills and equity investees involved in the production of sheet, plate and tin mill products. These operations are principally located in the United States and primarily serve customers in the transportation (including automotive), appliance, service center, converter, container, industrial and construction markets.

The Tubular segment includes the operating results of U. S. Steel's domestic tubular production facilities and an equity investee involved in the production of tubular goods. These operations produce and sell both seamless and electric resistance weld tubular products and primarily serve customers in the oil, gas and petrochemicals markets.

The USSK segment includes the operating results of U. S. Steel's integrated steel mill located in the Slovak Republic, a production facility in Germany and equity investees, primarily located in Central Europe. These operations produce and sell sheet, plate, tin, tubular, precision tube and specialty steel products, as well as coke. USSK primarily serves customers in the Central European construction, appliance, transportation, service center, container, and oil, gas and petrochemicals markets.

All other U. S. Steel businesses not included in U. S. Steel's reportable segments are reflected in Other Businesses. These businesses are involved in the production and sale of coal, coke and taconite pellets (iron ore); transportation services; steel mill products distribution; the management of mineral resources; the management and development of real estate; and engineering and consulting services.

7. (Continued)

The chief operating decision maker evaluates performance and determines resource allocations based on a number of factors, the primary measure being income (loss) from operations. Income (loss) from operations for reportable segments and other businesses does not include net interest and other financial costs, the income tax provision (benefit), or special items. Information on segment assets is not disclosed as it is not reviewed by the chief operating decision maker.

The accounting principles applied at the operating segment level in determining income (loss) from operations are generally the same as those applied at the consolidated financial statement level. Intersegment sales and transfers for some operations are accounted for at cost, while others are accounted for at market-based prices, and are eliminated at the corporate consolidation level. All corporate-level selling, general and administrative expenses and costs related to certain former businesses are allocated to the reportable segments and other businesses based on measures of activity that management believes are reasonable.

The results of segment operations for the third quarter of 2002 and 2001 are:

(In millions)	Flat-rolled	Tubular	USSK	Total Reportable Segments
Third Quarter 2002				
Revenues and other income:				
Customer	$1,149	$ 148	$ 322	$1,619
Intersegment	60	-	2	62
Equity in earnings (losses) of unconsolidated investees	4	-	-	4
Other	-	-	-	-
Total revenues and other income	$1,213	$ 148	$ 324	$1,685
Income (loss) from operations	$ 61	$ 4	$ 40	$ 105
Third Quarter 2001				
Revenues and other income:				
Customer	$ 958	$ 161	$ 284	$1,403
Intersegment	50	-	-	50
Equity in earnings (losses) of unconsolidated investees	(9)	-	-	(9)
Other	-	-	1	1
Total revenues and other income	$ 999	$ 161	$ 285	$1,445
Income (loss) from operations	$ (97)	$ 18	$ 39	$ (40)

(Unaudited)

7. (Continued)

(In millions)	Total Reportable Segments	Other Businesses	Reconciling Items	Total Corp.
Third Quarter 2002				
Revenues and other income:				
Customer	$1,619	$ 286	$ -	$1,905
Intersegment	62	252	(314)	-
Equity in earnings (losses) of unconsolidated investees	4	(4)	2	2
Other	-	4	3	7
Total revenues and other income	$1,685	$ 538	$ (309)	$1,914
Income (loss) from operations	$ 105	$ 30	$ 5	$ 140
Third Quarter 2001				
Revenues and other income:				
Customer	$1,403	$ 242	$ -	$1,645
Intersegment	50	219	(269)	-
Equity in earnings (losses) of unconsolidated investees	(9)	(1)	21	11
Other	1	3	-	4
Total revenues and other income	$1,445	$ 463	$ (248)	$1,660
Income (loss) from operations	$ (40)	$ 24	$ (9)	$ (25)

The following is a schedule of reconciling items for the third quarter of 2002 and 2001:

(In millions)	Revenues And Other Income 2002	Revenues And Other Income 2001	Income (Loss) From Operations 2002	Income (Loss) From Operations 2001
Elimination of intersegment revenues	$(314)	$(269)	*	*
Special Items:				
Federal excise tax refund	3	-	$ 3	$ -
Insurance recoveries related to USS-POSCO fire	2	21	2	21
Costs related to Separation	-	-	-	(1)
Costs related to Fairless shutdown	-	-	-	(29)
	5	21	5	(9)
Total reconciling items	$(309)	$(248)	$ 5	$ (9)

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

(Unaudited)

7. (Continued)

The results of segment operations for the nine months of 2002 and 2001 are:

(In millions)	Flat-rolled	Tubular	USSK	Total Reportable Segments
Nine Months 2002				
Revenues and other income:				
Customer	$3,138	$ 415	$ 823	$4,376
Intersegment	147	-	2	149
Equity in earnings (losses) of unconsolidated investees	(5)	-	1	(4)
Other	(1)	-	3	2
Total revenues and other income	$3,279	$ 415	$ 829	$4,523
Income (loss) from operations	$ (39)	$ 13	$ 65	$ 39

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Nine Months 2001

Revenues and other incoRevenues µŕnths c

8. The U. S. Steel has a 16% investment in Republic which was accounted for under the equity method of accounting until the first quarter of 2001 when investments in and advances to Republic were reduced to zero. On April 2, 2001, Republic filed a voluntary petition with the U.S. Bankruptcy Court to reorganize its operations under Chapter 11 of the U.S. Bankruptcy Code. In the first quarter of 2001 as a result of Republic's petition, U. S. Steel recorded a pretax charge reflected as a reduction in revenues of $74 million for potentially uncollectible trade receivables and recognized certain debt obligations of $14 million which had been previously assumed by Republic. As a result of further deterioration of Republic's financial condition during the balance of 2001, an additional charge of $68 million was recorded in the fourth quarter of 2001 to reserve the remaining balance of pre-petition trade receivables and to reserve a portion of other receivables established for retiree medical claim payments made by U. S. Steel that were to be subsequently reimbursed by Republic. These retiree medical cost reimbursements are the subject of a pending request for treatment as administrative expenses in the bankruptcy proceedings. U. S. Steel recorded a pre-tax charge of $14 million in the second quarter of 2002 to reserve the remaining balance of the retiree medical claim receivables as further developments occurred within the bankruptcy proceedings, principally the Bankruptcy Court's issuance of an order approving the sale of substantially all of Republic's assets on July 11, 2002. The entire proceeds from the sale, which closed on August 16, 2002, went towards satisfying a portion of the liabilities of Republic's secured creditors. Republic's [illegible]

elects to terminate the contract early, a maximum termination payment of $82 million, which declines over the duration of the agreement, may be required.

U. S. Steel has the option, under certain operating lease agreements covering locomotives and freight cars, to renew the leases or to purchase the equipment during or at the end of the terms of the leases. If U. S. Steel does not exercise the purchase options by the end of the terms of the leases, U. S. Steel guarantees a residual value of the equipment as determined at the lease inception date of each agreement (approximately $29 million at September 30, 2002).

17. In October 2002, U. S. Steel granted an option to purchase its shares of VSZ. U. S. Steel subsequently sold these shares. Cash proceeds of approximately $31 million were received in consideration for the option and the sale of the shares, which will result in a pretax gain of approximately $21 million in the fourth quarter. U. S. Steel previously accounted for its investment in VSZ under the cost method.

18. On October 16, 2002, U. S. Steel announced that it had signed a letter of intent to sell its raw materials and transportation businesses to an entity formed by affiliates of Apollo Management, L.P. The transaction is subject to the negotiation of definitive agreements and other customary conditions, including approvals from the board of directors, lenders and regulatory agencies, and availability of financing. The parties plan to reach definitive agreements by year-end 2002 with closing expected to follow in the first quarter of 2003.

Under the terms of the letter of intent, it is anticipated that U. S. Steel would receive approximately $500 million in cash and an ownership interest in the new company of approximately 20%, with the new company assuming all collective bargaining agreements, certain employee benefit obligations and certain other liabilities. U. S. Steel currently [illegible] transaction would result in a pretax loss of up to $300 million. A portion of this loss could be recognized in the fourth quarter of 2002 if the SFAS No. 144 criteria are met for held-for-sale classification or if an impairment charge is triggered, both of which would require the carrying value of the businesses to be written [illegible]

the year ended December 31, 2001.

Results of Operations

Revenues and other income was $1,914 million in the third quarter of 2002 compared with $1,660 million in the same quarter last year. The $254 million increase primarily reflected higher shipments and average realized prices for domestic sheet products; higher average realized prices for USSK; and the addition of shipment volumes for Straightline. Revenues and other income in the first nine months of 2002 totaled $5,155 million compared with $4,961 million in the first nine months of 2001. The increase primarily reflected higher shipments and average realized prices for domestic sheet products; the absence of the $74 million impairment of receivables from Republic Technologies International Holdings, LLC (Republic), which was included in the first nine months of 2001; the addition of Straightline shipments; and the federal excise tax refund included in the first nine months of 2002. These were partially offset by reduced domestic tubular and plate shipment volumes; lower trade shipments of coke; and lower income from investees which, in the first nine months of 2001, included a gain of $68 million on the Transtar reorganization.

Income (Loss) from operations for U. S. Steel for the third quarter and first nine months of 2002 and 2001 is set forth in the following table:

	Third Quarter Ended September 30	Nine Months Ended September 30

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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' liquidity providers, which currently terminate on November 27, 2002. U. S. Steel has requested a renewal of the 364-day commitments of the liquidity providers and anticipates completing the renewals before the termination date.

USSK has a $10 million short-term credit facility and a $40 million long-term credit facility. At September 30, 2002, $48 million was available under these

facilities. USSK has requested a one-year 9and c UStgM Msd c- -

commitments

(a) Reflects a commitment or guarantee for which future cash outflow is not considered likely.
(b) Timing of potential cash outflows is not determinable.
(c) See Note 16 to the Financial Statements.

UNITED STATES STEEL CORPORATION
MANAGEMENT'S DISCUSSION AND ANALYSIS OF
FINANCIAL CONDITION AND RESULTS OF OPERATIONS

In October 2002, U. S. Steel granted an option to purchase its shares of VSZ a.s. (VSZ). U. S. Steel subsequently sold these shares. Cash proceeds of approximately $31 million were received in consideration for the option and the sale of the shares, which will result in a pretax gain of approximately $21 million in the fourth quarter. U. S. Steel previously accounted for its investment in VSZ under the cost method.

U. S. Steel management believes that U. S. Steel's liquidity will be adequate to satisfy its obligations for the foreseeable future, including obligations to complete currently authorized capital spending programs. Future requirements for U. S. Steel's business needs, including the funding of capital expenditures, debt service for outstanding financings, and any amounts that may ultimately be paid in connection with contingencies, are expected to be financed by a combination of internally generated funds (including asset sales), proceeds from the sale of stock, borrowings and other external financing sources. However, there is no assurance that our business will generate sufficient operating cash flow or that external financing sources will be available in an amount sufficient to enable us to service or refinance our indebtedness or to fund other liquidity needs. If there is a proloHpiing the mmmmmmmmmmmmmmmmmmmÅmmmm

significantly lower than third quarter results.

For the Tubular segment, fourth quarter shipments are projected to be down versus the third quarter, and the average realized price is expected to be slightly lower than in the third quarter due mainly to product mix. Shipments for full-year 2002 are expected to be approximately 800,000 net tons as a recovery in North America drilling activity appears unlikely before next year.

USSK's fourth quarter shipments are expected to be in line with the third quarter, and shipments for the full year are projected to be approximately 4.0 million net tons. USSK's average realized price in the fourth quarter is expected to be above the third quarter primarily as a result of a recently announced price increase for most products.

On March 8, 2002, USSK announced that it had entered into a Cooperation and Toll Conversion Agreement (tolling agreement) and a Facility Management Agreement with Sartid, a.d. (Sartid), an integrated steel company with facilities located in Smederevo and Sabac in the Republic of Serbia. The tolling agreement provides for the conversion of slabs into hot-rolled bands and cold-rolled full hard into tin-coated products. USSK retains ownership of these materials and markets the hot-rolled bands and finished tin products in its own distribution system. The Facility Management Agreement permits USSK, or an affiliated company, to have management oversight of Sartid's tin processing facilities at Sabac. On June 28, 2002, USSK entered into a Supplemental Cooperation and Toll Conversion Agreement (supplemental agreement) with Sartid under which Sartid agrees to toll convert additional raw materials Åd into Ådorroxi adveribution sn snsnsmaineement

The adoption of these Statements has not affected U. S. Steel's critical accounting policies and estimates. For a discussion of critical accounting policies and estimates, please refer to the Annual Report on Form 10-K for the year ended December 31, 2001.

UNITED STATES STEEL CORPORATION
MANAGEMENT'S DISCUSSION AND ANALYSIS OF
FINANCIAL CONDITION AND RESULTS OF OPERATIONS

In June 2001, the FASB issued SFAS No. 143 "Accounting for Asset Retirement Obligations." 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. U. S. Steel will adopt the Statement effective January 1, 2003. U. S. Steel currently estimates that the transition adjustment resulting from the adoption of SFAS No. 143, which will be reported as a cumulative effect of a change in accounting principle, will be a pretax charge of less than $25 million. This impact is primarily related to the immediate recognition of certain mi

September 30, 2002, may cause future pretax income effects to
differ from those presented in the table.

accepted accounting principles. On October 9, 2002, U. S. Steel sold its investment in VSZ.

Safe Harbor

U. S. Steel's Quantitative and Qualitative Disclosures About Market Risk include forward-looking statements with respect to management's opinion about risks associated with U. S. Steel's use of derivative instruments. These statements are based on certain assumptions with respect to market prices, industry supply and demand for steel products and certain raw materials, and foreign exchange rates. To the extent that these assumptions prove to be inaccurate, future outcomes with respect to U. S. Steel's hedging programs may differ materially from those discussed in the forward-looking statements.

UNITED STATES STEEL CORPORATION
QUANTITATIVE AND QUALITATIVE
CONTRTHo

U. S. Steel Kosice	290	256	265	263

On October 21, 1994, and again on December 30, 1994, IDEM issued notices of violation (NOVs) relating to Gary Works alleging various violations of air pollution requirements. In early 1996, U. S. Steel paid a $6.0 million penalty and agreed to install additional pollution control equipment and to implement environmental protection programs over a period of several years. A substantial portion of these programs has been implemented, with expenditures through September 30, 2002, of approximately $103 million. The cost to complete these programs is presently indeterminable. On March 8, 1999, U. S. Steel entered into an agreed order with IDEM to resolve outstanding air issues. U. S. Steel paid a penalty of $207,400 and installed equipment at the No. 8 Blast Furnace and the No. 1 BOP to reduce air emissions.

On November 30, 1999, IDEM issued an NOV alleging various air violations at Gary Works, including opacity violations at the No. 1 BOP and pushing violations at the four Coke Batteries. On August 21, 2002, Gary Works received an NOV from IDEM which supercedes the 1999 NOV. This 2002 NOV includes numerous alleged violations at the blast furnaces, BOP, Q-BOP, boiler house and the coke batteries from 1998 to present. Because IDEM has not yet determined the merits of the defenses to be raised by U. S. Steel, the cost of a settlement of this matter is presently indeterminable.

On February 12, 1987, U. S. Steel and the Pennsylvania Department of Environmental Resources (PADER) entered into a Consent Order to resolve an incident in January 1985 involving the alleged unauthorized discharge of benzene and other organic pollutants from Clairton Works in Clairton, Pa. That Consent Order required U. S. Steel to pay a penalty of $50,000 and a monthly payment of $2,500 for five years. In 1990, U. S. Steel and the PADER reached agreement to amend the Consent Order. Under the amended Order, U. S. Steel agreed to remediate the Peters Creek Lagoon (a former coke plant waste disposal site); to pay a penalty of $300,000; and to pay a monthly penalty of up to $1,500 each month until the former disposal site is closed. Remediation costs have amounted to $10.2 million with another $0.9 million presently estimated to complete the project.

In December 1995, U. S. Steel reached an agreement in principle with the EPA and the Department of Justice (DOJ) with respect to alleged RCRA violations at Fairfield Works. A consent decree was signed by U. S. Steel, the EPA and the DOJ and filed with the r thee an inci approximately 18,000 claimants allege injury resulting from exposure to asbestos. Nearly all of these cases involve multiple defendants.

in internal controls; and

b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls; and

6. The registrant's other certifying officers and I have indicated in this quarterly report whether or not there were significant changes in internal controls or in other factors that could significantly affect internal controls subsequent to the date of our most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

November 8, 2002 /s/ Thomas J. Usher

Thomas J. Usher

Chairman, Chief Executive Officer, and President

I, John P. Surma, certify that:

1. I have reviewed this quarterly report on Form 10-Q of the United States Steel Corporation;

2. Based on my knowledge, this quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this quarterly report;

3. Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this quarterly report;

4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-14 and 15d-14) for the registrant and we have:

a) designed such disclosure controls and procedures to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this quarterly report is being prepared;

b) evaluated the effectiveness of the registrant's disclosure controls and procedures as of a date within 90 days prior to the filing date of this quarterly report (the "Evaluation Date"); and

c) presented in this quarterly report our conclusions about the effectiveness of the disclosure controls and procedures based on our evaluation as of the Evaluation Date;

5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent function):

a) all significant deficiencies in the design or operation of

Vice Chairman and Chief Financial Officer

NON-AUDIT SERVICES

During the third quarter 2002, the Audit Committee pre-approved that PricewaterhouseCoopers LLP provide professional services related to audits required for potential asset and business dispositions and corporate tax matters. The aggregate maximum amount approved for these services, which are not required for the audit of U. S. Steel's annual financial statements, is $1,065,000 plus expenses.

WEBSITE POSTING

This Form 10-Q will be posted on the U. S. Steel website, www.ussteel.com, within a few days of its filing.

Exhibit 12.1

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

(Dollars in millions)

	Nine Months Ended September 30		Year Ended December 31				
	2002	2001	2001	2000	1999	1998	1997
Portion of rentals representing interest	$ 22	$ 31	$ 45	$ 48	$ 46	$ 52	$ 47
Capitalized interest	4	1	1	3	6	6	7
Other interest and fixed charges	101	88	153	115	75	47	91
Pretax earnings which would be required to cover preferred stock dividend requirements of parent (a)	-	10	12	12	14	15	20
Combined fixed charges and preferred stock dividends	$127	$ 130	$ 211	$ 178	$ 141	$ 120	$ 165
Earnings-pretax income with applicable adjustments	$172	$(147)	$(387)	$ 187	$ 295	$ 618	$ 781
Ratio of earnings to combined fixed charges and preferred stock dividends	1.35	(b)	(c)	1.05	2.10	5.15	4.72

(a) Reflects pretax earnings required to cover dividends associated with the 6.50% Cumulative Convertible Preferred Stock attributed to U. S. Steel by Marathon prior to the Separation. This preferred stock was retained by Marathon in connection with the Separation and subsequently repaid by Marathon.

(b) Earnings did not cover combined fixed charges and preferred stock dividends by $277 million.

(c) Earnings did not cover combined fixed charges and preferred stock dividends by $598 million.

Exhibit 99.1

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 for the period ending September 30, 2002 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Thomas J. Usher, Chairman, Chief Executive Officer and President 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:

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Exhibit 99.2

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 for the period ending September 30, 2002 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, John P. Surma, Vice Chairman and Chief Financial 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.

By /s/ John P. Surma

John P. Surma
Vice Chairman and Chief Financial Officer

November 8, 2002