

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):
December 28, 2006

United States Steel Corporation

~~(Exact name of registrant as specified in its charter)~~

- Delaware ⁰³ ^{↑6, n 3 e} ^{... He} 1-16811 25-1897152

(State or other (Commission File (IRS Employer
jurisdiction of Number) Identification No.)
incorporation)

600 Grant Street, Pittsburgh, PA 15219-2800

(Address of principal executive (Zip Code)
offices)

(412) 433-1121

(Registrant's telephone number,
including area code)

W,

Check the appropriate box below if the Forxn e---

undersigned hereunto duly authorized.

UNITED STATES STEEL CORPORATION

By /s/ Larry G. Schultz

Larry G. Schultz
Vice President & Controller

Dated: January 3, 2007

U. S. STEEL ANNOUNCES COMPLETION OF TENDER OFFER
AND CONSENT SOLICITATION FOR
10-3/4% SENIOR NOTES DUE AUGUST 1, 2008

PITTSBURGH, Dec. 28, 2006 - United States Steel Corporation (the "Company") (NYSE:X) announced today that it has successfully completed its cash tender offer (the "Offer") and consent solicitation for its 10-3/4% Senior Notes due August 1, 2008 (the "Notes").

A total of \$328 million in aggregate principal amount, or approximately 94% of the Notes outstanding had been tendered and not withdrawn as of midnight Eastern Time December 27, 2006 (the "Expiration Date"). On December 28, 2006, the Company accepted for purchase and paid for all Notes tendered pursuant to the Offer.

The Company also announced the completion of the consent solicitation relating to the Notes. On December 13, 2006, the Company and The Bank of New York executed a third supplemental indenture upon receipt of the requisite consents to the proposed amendments to the indenture governing the Notes. The amendments, which eliminate or modify substantially all of the restrictive covenants in the indenture, became operative upon acceptance of the Notes for purchase.

The Company will record a fourth quarter 2006 pre-tax charge of approximately \$32 million for the premium, unamortized issuance and discount costs and transaction fees.

UBS Investment Bank served as Dealer Manager and Solicitation Agent in connection with the Offer. Georgeson Inc. was the Information Agent.

Any statements contained in this release that are not historical facts are forward-looking statements as defined in the Private Securities Litigation Reform Act of 1995. Forward-looking statements include, but are not limited to, financial items; any statements of the Company's plans, strategies or objectives; and any statements of belief or expectation. All forward-looking statements rely on assumptions and are subject to various risks and uncertainties that could cause actual results to differ materially from expectations. A discussion of other factors that could affect the Company's future results is contained in its periodic filings with the Securities and Exchange Commission available free of charge at www.sec.gov. The Company assumes no obligation to update any forward-looking statements.

-oOo-

For more information about U. S. Steel, visit
www.ussteel.com.

U. S. STEEL ANNOUNCES COMPLETION OF 10% SENIOR QUARTERLY
INCOME DEBT SECURITIES DUE 2031 REDEMPTION

PITTSBURGH, Jan. 2, 2007 - United States Steel

Corporation (NYSE:X) (the "Company") announced today that it has completed the redemption of its 10% Senior Quarterly Income Debt Securities (the "SQUIDS") due 2031 (NYSE:XSS). The redemption of the SQUIDS in the aggregate principal amount of \$49,326,575 plus accrued and unpaid interest paid to the holders of record on December 15, 2006, was funded from currently available funds. In connection with the redemption, the Company will record a pre-tax charge of approximately \$3 million for the remaining unamortized issuance costs in the first quarter of 2007.

-oOo-

SQUIDS SM is a service mark of Goldman, Sachs & Co.
For more information about U. S. Steel, visit
www.ussteel.com.