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

(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, 2005

Or

[ ] TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from __________ to __________.

(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 [illegible]

Current assets:		
Cash and cash equivalents		$ 1,037
Receivables, less allowance of $90 and $100 *(Note 14)*		1,592
Receivables from related parties *(Note 17)*		178
Inventories *(Note 11)*		1,197
Deferred income tax benefits *(Note 9)*		223
Other current assets		16
Total current assets		4,243
Investments and long-term receivables, less allowance of $3 and $4		283
Long-term receivables from related parties *(Note 17)*		19
Property, plant and equipment - net *(Note 6)*		3,627
Pension asset		2,538
Intangible assets, less amortization of $23 and $16		38
Deferred income tax benefits *(Note 9)*		40
Other noncurrent assets		168
Total assets		$ 10,956
Current liabilities:		
Accounts payable		$ 1,227
Accounts payable to related parties *(Note 17)*		58
Bank checks outstanding		78
Payroll and benefits payable		807
Accrued taxes *(Note 9)*		320
Deferred income tax liabilities *(Note 9)*		4
Accrued interest		29
Long-term debt due within one year *(Note 12)*		8
Total current liabilities		2,531
Long-term debt, less unamortized discount *(Note 12)*		1,363
Deferred income tax liabilities *(Note 9)*		598
Employee benefits		2,125
Deferred credits and other liabilities		341
Total liabilities		6,958
Contingencies and commitments *(Note 18)*		
Minority interests		28
Series B Mandatory Convertible Preferred shares (no par value, 5,000,000 shares issued, liquidation preference $50 per share) *(Note 15)*		216
Common stock (114,585,727 and 114,003,185 shares issued) *(Note 15)*		114
Treasury stock, at cost (1,202,300 and 0 shares)		-
Additional paid-in capital		3,041
Retained earnings		651
Accumulated other comprehensive loss *(Note 16)*		(49)
Deferred compensation		(3)
Total stockholders' equity		3,970
Total liabilities and stockholders' equity		$ 10,956

The accompanying notes are an integral part of these consolidated financial statements

The following table reflects components of net periodic benefit cost for the nine months ended September 30, 2005 and 2004:

Service cost		$ 70		$ 8
Interest cost		344		115
Expected return on plan assets		(427)		(26)
Amortization of prior service cost		71		(33)
Amortization of net loss		97		15
Net periodic benefit cost, excluding below		155		79
Multiemployer plans		19		-
Settlement loss and termination benefits		5		-
Net periodic benefit cost		$ 179		$ 79

During the second quarter of 2005, a voluntary early retirement plan was offered to certain employees of USSK and special termination benefit charges of $9 million were recorded for those employees who accepted the offer as of September 30, 2005. Of this expense, $8 million was recorded in selling, general and administrative expenses and $1 million in cost of sales.

In the first nine months of 2005, a voluntary contribution of $130 million was made to the main defined benefit pension plan and cash payments of $14 million and $21 million were made to other pension plans and a multiemployer pension plan, respectively. U. S. Steel expects its fourth quarter 2005 cash payments to approximate $2 million and $7 million for other pension plans and the multi-employer pension plan, respectively. This does not include any future termination benefit payments under the USSK voluntary termination program which are indeterminable at this time. In the first nine months of 2005, $32 million in contributions were made to other postretirement plans, including a $20 million voluntary contribution to fund the salaried retiree life trust. In the same period, cash payments of $164 million were made for other postretirement benefit payments not funded by trusts. U. S. Steel expects its fourth quarter 2005 cash payments to approximate $56 million for other postretirement payments not funded by trusts. U. S. Steel's Board of Directors has authorized additional voluntary contributions to U. S. Steel's [illegible]

Interest and other financial costs

Net interest and other financial costs include interest income on investments, interest expense on debt, financial costs related to our liquidity facilities, the amortization of discount and issue costs, and interest expense on tax reserves. These amounts are reduced by interest expense capitalized to in-process property, plant, and equipment. These net costs totaled $17 million and $8 million during the third quarter of 2005 and 20040.

amount of net foreign deferred tax assets recorded was $36 million, net of an established valuation allowance of $48 million. Net foreign deferred tax assets will fluctuate as the value of the U.S. dollar changes with respect to the Slovak koruna and Serbian dinar. A full valuation allowance is recorded for Serbian deferred tax assets due to the cumulative losses experienced since the acquisition of USSB. If USSB generates sufficient income, the valuation allowance of $53 million for Serbian tax assets could be partially or fully reversed at such time that it is more likely than not that the related deferred tax assets will be realized.

As of September 30, 2005, the net domestic deferred tax liability was $450 million compared to $375 million at December 31, 2004.

The Slovak Income Tax Act provides an income tax credit which is available to USSK if certain conditions are met. In order to claim the tax credit in any year, 60 percent of USSK's sales must be export sales and USSK must reinvest the tax credits claimed in qualifying capital expenditures during the year in which the tax credit is claimed and the following four years. See Note 18 for a discussion of the capital improvement program commitments to the Slovak government. The provisions of the Slovak Income Tax Act permit USSK to claim a tax credit of 100 percent of USSK's tax liability for years 2000 through 2004 and 50 percent of the current statutory rate of 19 percent for the years 2005 through 2009. The Slovak government has concluded audits for the years 2000 and 2001 and issued a favorable protocol indicating that USSK has complied with the tax credit requirements for 2000 [illegible]

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The Act also creates a temporary incentive for U.S. corporations to repatriate accumulated income earned abroad by providing an 85 percent dividends received deduction for certain dividends from controlled foreign corporations. U. S. Steel is not yet in a position to decide on whether, and to what extent, U. S. Steel might repatriate foreign earnings that have not yet been remitted to the U.S. Based on the analysis to date, however, it is reasonably possible that U. S. Steel may repatriate some qualified dividend amount between $0 to $500 million, with the respective tax liability ranging from $0 to $26 million. U. S. Steel expects to be in a position to finalize its assessment by year-end 2005 based on a number of factors including, but not limited to, expected future generation, uses and sources of cash in Europe.

While U. S. Steel is currently studying the impact of these one-time favorable foreign dividend provisions, as of September 30, 2005, and based on the tax laws in effect at that time, it remains U. S. Steel's intention to continue to indefinitely reinvest undistributed foreign earnings and, accordingly, no deferred tax liability has been recorded in connection therewith. Undistributed earnings of certain consolidated foreign subsidiaries at September 30, 2005, amounted to $1.541 billion. If such earnings had not been permanently reinvested, a U.S. deferred tax liability of approximately $460 million would have been required.

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Basic net income per common share was calculated by adjusting net income for dividend requirements of preferred stock and is based on the weighted average number of common shares outstanding during the quarter.

Diluted net income per common share assuu

damages against defendants may be greater in cases in which the plaintiffs can prove mesothelioma. In many such cases in which claims have been asserted against U. S. Steel, the plaintiffs have been unable to establish any causal relationship to U. S. Steel or its products or premises. In addition, in many asbestos cases, the plaintiffs have been unable to demonstrate that they have suffered any identifiable injury or compensable loss at all; that any injuries that they have incurred did in fact result from alleged exposure to asbestos; or that such alleged exposure was in any way related to U. S. Steel or its products or premises.

On March 28, 2003, a jury in Madison County, Illinois returned a verdict against U. S. Steel for $50 million in compensatory damages and $200 million in punitive damages. U. S. Steel believes that the court erred as a matter of law by failing to find that the plaintiff's exclusive remedy was provided by the Indiana workers' compensation law. U. S. Steel believes that this issue and other errors at trial would have enabled U. S. Steel to succeed on appeal. However, in order to avoid the delay and uncertainties of further litigation and the posting of a large appeal bond in excess of the amount of the verdict, U. S. Steel settled this case for an amount which was substantially less than the compensatory damages award and which represented a small fraction of the total award. This settlement was reflected in the 2003 results. Management views the verdict and resulting settlement in the Madison County case as aberrational, and believes that the likelihood of similar results in other cases is remote, although not impossible. U. S. Steel has not experienced any material adverse change in its ability to resolve pending claims as a result of the Madison County settlement.

The amount U. S. Steel has accrued for pending asbestos claims is not material to U. S. Steel's financial position. U. S. Steel does not accrue for unasserted asbestos claims because it believes it is not possible to determine whether any loss is probable with respect to such claims or even to estimate the amount or range of any possible losses. Among the reasons that U. S. Steel cannot reasonably estimate the number and nature of claims against it is that the vast majority of pending claims against it allege so-called "premises" liability based exposure on U. S. Steel's current or former premises. These claims are made by an indeterminable number of people such as truck drivers, railroad workers, salespersons, contractors and their employees, government inspectors, customers, visitors and even trespassers.

It is not possible to predict the ultimate outcome of asbestos-related lawsuits, claims and proceedings due to the unpredictable nature of personal injury litigation. Despite this uncertainty, and although our results of operations and cash flows for a given period could be adversely affected by asbestos-related lawsuits, claims and proceedings, management believes that the ultimate resolution of these matters will not have a material adverse effect on the Company's financial condition. Among the factors considered in reaching this conclusion are: (1) that U. S. Steel has been subject to a total of approximately 34,000 asbestos claims over the past 13 years ended December 31, 2004 that have been 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 generally declined; (3) that it has been many years since U. S. Steel employed maritime workers or manufactured or sold asbestos containing products; and (4) U. S. Steel's history of trial outcomes, settlements and dismissals, including such matters since the Madison County jury verdict and settlement in March 2003.

Property taxes – U. S. Steel closed a personal property settlement agreement with the City of Gary, Lake County, and the State of Indiana in the first quarter 2005. As a result, previous accruals of disputed amounts were reversed which reduced cost of sales by $70 million and reduced interest and other financial costs by $25 million. Under the settlement agreement, U. S. Steel made a $44 million payment during the second quarter 2005 and fulfilled its obligation to spend $150 million on capital projects at its Lake County operations. U. S. Steel also agreed to negotiate the transfer of approximately 200 acres of property to the city of Gary, and these negotiations have not yet been completed.

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Environmental matters – U. S. Steel is subject to federal, state, local and foreign laws and regulations relating to the environment. These laws generally provide for control of pollutants released into the environment and require responsible parties to undertake remediation of hazardous waste disposal sites. Penalties may be imposed for noncompliance. Accrued liabilities for remediation activities totaled $117 million at September 30, 2005, of which $20 million was classified as current and $123 million at December 31, 2004, of which $21 million was classified as current. It is not presently possible to estimate the ultimate amount of all remediation costs that might be incurred or the penalties that may be imposed. Due to uncertainties inherent in remediation projects and the associated liabilities, it is possible that total remediation costs for active matters may exceed the sum of expenditures to date and accrued liabilities by amounts that could range from insignificant to substantial.

As of September 30, 2005, a total of $52 million was accrued for legal and administrative costs and for post-closure costs for various landfills closed under the Resource Conservation and Recovery Act (RCRA); for two National Resource Damages (NRD) claims at Gary Works; and for the completion of projects for the Grand Calumet River dredging and the related Corrective Action Management Unit (CAMU.) The legal and administrative cost accruals are based on annual legal and administrative cost projections and do not change significantly from year to year. The post closure care costs are fixed based on permitted amounts. The NRD claims are settled and payment schedules are determined. The Grand Calumet River dredging and the related CAMU project are essentially complete, except for currently accrued liabilities for costs associated with additional dredging and bank stabilization. U. S. Steel expects no additional significant accruals for the dredging project. Of the remaining accrued liabilities, there are only seven sites for which the accrual exceeds $1 million. The largest

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dramatically and the transfer price for tube rounds supplied by Flat-rolled, which had been established at the beginning of 2005 based on projected costs, was increased by $53 per ton effective April 1, 2005, by an additional $20 per ton effective July 1, 2005, and by an additional $46 per ton effective October 1, 2005.

Results for Other Businesses

Other Businesses generated income of $21 million in the third quarter of 2005, compared to $7 million in the third quarter of 2004. The increase primarily reflected improved results from iron ore operations. Income from Other Businesses for the first nine months of 2005 was $27 million, compared with income of $31 million in the first nine months of 2004. The decline was mainly due to lower results for real estate operations.

Items not allocated to segments:

of $70 million in the first nine months of 2005 resulted from a personal property tax settlement with the City of Gary, Lake County and the State of Indiana (Gary property tax settlement) and reflected the reversal of accruals in excess of the settlement amount of $44 million.

resulted in a charge to compensation expense of $1 million in the third quarter of 2005, a credit of $2 million in the first nine months of 2005, and charges of $4 million and $15 million in the third quarter and first nine months of 2004, respectively. These stock appreciation right months of 2004 also included a $33 million charge resulting from the early extinguishment of certain senior debt. Excluding these one-time items, net interest and other financial costs decreased by $19 million for the quarter and $14 million for the first nine months. The decreases in both periods reflected lower debt levels resulting from the retirement of USSK's long-term debt in November 2004. Lower debt levels in the nine-month period also resulted from the early redemption of certain senior notes in April 2004. In addition, the decreases in both periods reflected higher interest income and lower interest on tax-related liabilities. The favorable changes in both periods were partially offset by unfavorable changes in foreign currency effects. The foreign currency effects were primarily due to remeasurement of USSK and U. S. Steel Balkan (USSB) net monetary assets into the U.S. dollar, which is the functional currency for both.

Interest expense, excluding foreign currency effects and interest income on cash balances, is expected to be approximately $30 million in the fourth quarter.

The in the third quarter and first nine months of 200sL

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U. S. Steel’s domestic contract commitments to acquire property, plant and equipment at September 30, 2005, totaled $95 million.

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 commitment under this capital improvements program as of September 30, 2005, was $117 million. In addition, USSB has a commitment to the Serbian government that requires it to spend up to $157 million during the first five years for working capital; the repair, rehabilitation, improvement, modification and upgrade of facilities; and community support and economic development. USSB spent approximately $155 million (including working capital) through September 30, 2005, leaving a balance of $2 million under this commitment.

Capital expenditures for 2005 are expected to be approximately $730 million, including approximately $480 million for domestic facilities and approximately $250 million for European facilities. Capital expenditures for U. S. Steel’s European facilities may be higher or lower depending on exchange rates.

in the first nine months of 2004 primarily reflected the early redemption of a portion of senior debt in April. For more details, se sold under the RPA. The Inventory Facility, which expires in October 2009, contains restrictive covenants, many of which apply only when average availability under the Facility is less than $100 million. For further information regarding the Inventory Facility, see the discussion in the “Liquidity” section of U. S. Steel’s Annual Report on Form 10-K for the year ended Decepgtion regǑyeel’ $S. sion reoyesoSteel’s

September 30, 2005. In addition, there are 10 sites related to U. S. Steel where it has received information requests or other indications that it may be a PRP under CERCLA but where sufficient information is not presently available to confirm the existence of liability or make any judgment as to the amount thereof. There are also 43 additional sites related to U. S. Steel where remediation is being sought under other environmental statutes, both federal and state, or where private parties are seeking remediation through discusg ή

interim, periods that begin after June 15, 2005. U. S. Steel will apply this Statement to all awards granted on or after January 1, 2006, and to awards modified, repurchased, or cancelled after that date. Compensation cost will be recognized on and after January 1, 2006 for the portion of outstanding awards for which requisite service has not yet been rendered, based on the grant-date fair value of these awards calculated under FAS 123 for proforma disclosures. Currently, U. S. Steel expects that the effect of adopting this Statement on 2006 results will be a reduction to net income of less than $10 million.

In May 2005, the FASB issued FAS No. 154, “Accounting Changes and Error Corrections” (FAS 154), which changes the requirements for the accounting and reporting of a change in accounting principle. FAS 154 eliminates the requirement to include the cumulative effect of changes in accounting principle in the income statement and instead requires that changes in accounting principle be retroactively applied. FAS 154 is effective for U. S. Steel for accounting changes and correction of errors made on or after January 1, 2006.

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Sensitivity analyses of the incremental effects on pretax income of hypothetical 10 percent and 25 percent decreases in commodity prices for open derivative commodity instruments as of September 30, 2005, are provided in the following table[(a)]:

(Dollars in millions)	Incremental Decrease in Income Before Income Taxes Assuming a Hypothetical Price Decrease of: 10%	25%
Zinc	$ 0.4	$ 1.1

(a) Amounts reflect the estimated incremental effects on pretax income of hypothetical 10 percent and 25 percent decreases in closing commodity prices for each open contract position at September 30, 2005. Management evaluates the portfolio of derivative commodity instruments on an ongoing basis and adjusts strategies to reflect anticipated market conditions, changes in risk profiles and overall business [illegible]

Granite City Works received two Notices of Violations (NOVs), d£), re

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other PRPs formed a joint defense group. U. S. Steel agreed to pay to the public trustees $20.5 million over a five-year period for restoration costs, plus $1.0 million in assessment costs. A Consent Decree memorializing this settlement was executed by the parties and lodged with the United States District Court for the Northern District of Indiana on August 20 [illegible]

Effective February 14, 2005, U. S. Steel entere

12.1	Computation of Ratio of Earnings to Combined Fixed Charges and Preferred Stock Dividends
12.2	Computation of Ratio of Earnings to Fixed Charges
31.1	Certification of Chief Executive Officer required by Rules 13a-14(a) or 15d-14(a) of the Securities Exchange Act of 1934, as promulgated by the Securities and Exchange Commission pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
31.2	Certification of Chief Financial Officer required by Rules 13a-14(a) or 15d-14(a) of the Securities Exchange Act of 1934, as promulgated by the Securities and Exchange Commission pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
32.1	Certification of Chief Executive Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
32.2	Certification of Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

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 chief accounting officer thereunto duly authorized.

UNITED STATES STEEL CORPORATION

By /s/ Larry G. Schultz

Larry G. Schultz
Vice President and Controller

October 28, 2005

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

Exhibit 12.1

Exhibit 12.2

Portion of rentals representing interest		$ 37	$ 51	$ 46	$ 34	$ 45	$ 48
Capitalized interest		6	8	8	6	1	3
Other interest and fixed charges		103	131	156	136	153	115
Total fixed charges (A)		$ 146	$ 190	$ 210			
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Exhibit 31.1

CHIEF EXECUTIVE OFFICER CERTIFICATION

I, John P. Surma, certify that:

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

2. Based on my knowledge, this 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 report;

3. Based on my knowledge, the financial statements, and other financial information included in this 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 report;

4. The registrant’s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, 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 report is being prepared;

   b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c) Evaluated the effectiveness of the registrant’s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d) Disclosed in this report any change in the registrant’s internal control over financial reporting that occurred during the registrant’s most recent fiscal quarter (the registrant’s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant’s internal control over financial reporting; and

5. The registrant’s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant’s auditors and the audit committee of registrant’s board of directors (or persons performing the equivalent functions):

   a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant’s ability to record, process, summarize and report financial information; and

   b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant’s internal control over financial reporting.

October 28, 2005

/s/ John P. Surma

John P. Surma
President and Chief Executive Officer

Exhibit 32.1

CHIEF EXECUTIVE OFFICER
CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350

I, John P. Surma, President and Chief Executive Officer of United States Steel Corporation, certify that:

(1) The Quarterly Report on Form 10-Q of United States Steel Corporation for the period ending September 30, 2005, 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 foregoing report fairly presents, in all material respects, the financial condition and results of operations of United States Steel Corporation.

/s/ John P. Surma

John P. Surma
President and Chief Executive Officer

October 28, 2005

A signed original of this written statement required by Section 906 of the Sarbanes-Oxley Act of 2002 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.

Exhibit 32.2

CHIEF FINANCIAL OFFICER
CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350

I, Gretchen R. Haggerty, Executive Vice President and Chief Financial Officer of United States Steel Corporation, certify that:

(1) The Quarterly Report on Form 10-Q of United States Steel Corporation for the period ending September 30, 2005, 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 foregoing report fairly presents, in all material respects, the financial condition and results of operations of United States Steel Corporation.

/s/ Gretchen R. Haggerty

Gretchen R. Haggerty
Executive Vice President
and Chief Financial Officer

October 28, 2005

A signed original of this written statement required by Section 906 of the Sarbanes-Oxley Act of 2002 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.