The Registrant is filing this amendment to the Form 8-K filed on August 27, 2007 to revise slide 8 and to add slide 8a to the Powerpoint slideshow presentation filed as Exhibit 99.2. The additional slide shows a reconciliation of non-GAAP financial measures to net income (loss).

On August 26, 2007, United States Steel Corporation ("U. S. Steel") and Stelco Inc. ("Stelco") entered into a definitive agreement ("Agreement") pursuant to which U. S. Steel will acquire all of the outstanding shares of Stelco for $38.50 (Canadian) in cash per share, for an aggregate value of approximately $1.1 billion (U.S.). Shareholders owning more than 76 percent of Stelco's outstanding shares, including Tricap Management Limited, Sunrise Partners Limited Partnership, Appaloosa Management L.P. and Rodney Mott, the CEO of Stelco, have entered into agreements with U. S. Steel irrevocably committing to support the transaction. Upon consummation of the transaction, Stelco will be a wholly owned subsidiary of U. S. Steel.

U. S. Steel intends to pay for the acquisition and retire the majority of Stelco's existing debt (net $760 million (U.S.) as of June 30, 2007) through a combination of cash on hand, utilization of existing liquidity facilities and proceeds under two new fully committed senior credit facilities totaling $900 million.

On August 26, 2007, U. S. Steel and Stelco issued a joint press release announcing the Agreement.

A copy of the press release is filed herewith as Exhibit 99.1.

On August 27, 2007, U. S. Steel will conduct a conference call with analysts at 11 a.m. EDT to discuss the acquisition.

A Powerpoint slideshow presentation about the acquisition, which has been made available on U. S. Steel's web site, is filed herewith as Exhibit 99.2.

(d) Exhibits

99.1 Press Release – "U. S. Steel Agrees to Acquire Stelco"

99.2 Powerpoint slideshow presentation dated August 27, 2007

Under the terms of the definitive agreement, U. S. Steel will acquire all of the outstanding shares for $38.50 (Canadian) for an aggregate value of approximately $1.1 billion (U.S.) based on approximately 30 million fully diluted shares. As of June 30, 2007, Stelco had approximately $760 million (U.S.) of net debt on its balance sheet. U. S. Steel intends to pay for the acquisition and retire the majority of Stelco's existing debt through a combination of cash on hand, utilization of existing liquidity facilities and proceeds under two new fully committed senior credit facilities totaling $900 million and underwritten by J. P. Morgan Securities Inc. and Scotia Capital. U. S. Steel expects that the acquisition of Stelco will result in annualized pre-tax synergies of more than $100 million (U.S.) by the end of 2008, and that the transaction will be accretive to earnings per share in 2008, excluding synergies and the impact of purchase accounting adjustments.

"Our acquisition of Stelco is another example of how we are building value for our stakeholders," said John P. Surma, U. S. Steel Chairman and CEO. "From the increased utilization of our Minnesota Ore Operations through the conversion of slabs and hot bands produced at Stelco by our other finishing facilities, this transaction optimizes our operations and allows us to better serve our customers. With major facilities located on both sides of the Great Lakes, this acquisition will significantly increase our ability to respond to market demands and our customers' needs."

Surma added, "We believe that our greatest strength is our people, and Stelco has an exceptional group of employees. We look forward to building on the unique talents, commitment and expertise they will bring to the U. S. Steel family and having them join our tradition and culture as good corporate citizens focused on employee safety and committed to environmental stewardship."

Rodney Mott, Stelco's President and CEO commented, "The fit with U. S. Steel is excellent. This is an outstanding deal for Stelco's owners, employees, customers, suppliers and communities. Our goal through the Stelco restructuring process was to re-establish Stelco as a competitive steel company and position it to be part of a larger, stronger company that can provide additional security for our employees and their communities. Our transaction with U. S. Steel represents the successful conclusion of an exhaustive review of opportunities for Stelco. U. S. Steel brings the financial strength, operating experience and advanced research and technology capability that are critical for the continued success of the Stelco facilities."

-more-

Some factors, among others, that could affect market conditions, costs, shipments and prices for the North American and foreign operations of U. S. Steel and Stelco inclw

Exhibit 99.2

United States Steel

Strategic Acquisition of Stelco

August 27, 2007

Forward — Looking Statements

Risks and Uncertainties Regarding United States Steel Corporation and Stelco.

Some factors, among others, that could affect market conditions, costs, shipments and prices for the domestic and foreign operations of U.S. Steel and Stelco include global product demand, prices and mix; global and company steel production levels; global and domestic demand for steel products; global and domestic energy markets; plant operating performance, including the start up of several blast furnaces; the timing and completion of facility projects; natural gas prices, usage and supply disruptions; raw materials availability and prices; changes in environmental, tax and other laws; employee strikes; power outages; and U.S. and global economic performance and political developments. Domestic steel shipments and prices could be affected by import levels and actions taken by the U.S. Government. Economic conditions and political factors in Europe and Canada that may affect U. S. Steel's foreign operations results include, but are not limited to, taxation, environmental permitting, nationalization, inflation, currency fluctuations, increased regulation, export quotas, tariffs, and other protectionist measures. Factors that may affect the amount of net periodic benefit costs include, among others, changes to laws affecting benefits, pension fund investment performance, liability changes and interest rates. Please refer to the Form 10-K of U.S. Steel for the year ended December 31, 2006 and subsequent filings and Stelco's Annual Information Form dated March 30, 2007 for additional factors that could cause actual results to differ materially from any forward-looking statements.

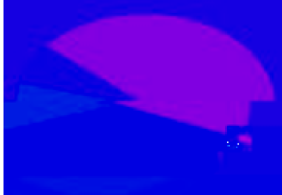
Risks and Uncertainties Regarding the Transaction

Forward-looking statements regarding United States Steel Corporation's acquisition and integration of Stelco include statements relating to or concerning expected synergies, cost savings, accretive effect, industry size, and market sector. Risks and uncertainties regarding the transaction include the possibility that the expected synergies may not be realized in the time period anticipated or at all, that the market fails to perform as anticipated, and that the closing does not occur, either due to the failure of closing conditions, including the approval of the shareholders of Stelco, or the failure to obtain required regulatory approvals, or other reasons. Even if the transaction closes as anticipated, integration may not proceed as expected, and the impact of changes in the industry, markets or the economy in general may result in unexpected costs or the failure to realize anticipated benefits of the transaction. Forward-looking statements included in this presentation are made only as of the date hereof, and the companies undertake no obligation to update these forward-looking statements to reflect future events or circumstances except as may be required by law.

Business Overview

- **A leading Canadian sheet producer**
- **Major supplier of automotive and other value added products**
- **Strong raw material position**
  - **85% coke self sufficient**
  - **90% iron ore self sufficient***
- **Annual raw steel capability of 5.5mm tons**
- **Long slab position – approximately 900,000 tons**

Product Mix



Stelco – Company Ov

U. S. Steel and Stelco Favorable Product Mix

U. S. Steel* (14.2 mm tons)

Conversion 26%
Service Center 23%
Automotive 18%
All other 7%
Construction 9%
Containers 9%
Appliance 8%

* Flat-Rolled segment only

Stelco (3.5 mm tons)**

Service Center 14%
Conversion 16%
Construction 32%
Appliance 3%
Automotive 33%

** Includes bar product

2006 Pro forma Shipments
(17.7 mm tons)

Automotive 22%
Construction 13%
Containers 8%
Conversion 24%
Appliance 7%
All other 6%
Service Center 20%

Financial Overview

$ millions

	2006 U. S. Steel	2006 Stelco	2Q'07 Stelco
Tons Shipped	21.6 million	3.5 million	1.1 million
Sales	$15,715	$2,365*	$677*
Operating Income	$1,785	($126)*	$24*
EBITDA**	$2,226	($19)*	$50*

Source: Company filings

* Converted from Canadian dollars using .9443

** EBITDA and Operating Income are not GAAP measures. See the following slide for a reconciliation to Net Income (Loss), which is a GAAP measure.

Net interest & other financial costs	62	65	26
Impairment charges & reorg. items	-	20	36
Discontinued operations	-	41	-

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Stelco's Improvement plan

Workforce reduction 29% from 1/1/06

- Facility utilization and productivity improvements
- Reduced contractors and outside processing
- Modified benefits and benefit administration
- Reduced fixed costs: property tax, IT, legal, insurance
- Closing obsolete facilities – Hamilton HSM, 5 stand, #2 pickle, #2 galv line
- Logistics, material handl [illegible]

U. S. Steel & Stelco Acquisition

Key changes since January 2005

Stelco – Significant CAPEX Plan – Now Realized

- Lake Erie Hot Strip Mill Upgraded
- Hamilton Blast Furnace major work completed

Stelco Labor Reductions attained – via Restructuring

- Divested mini-mill and other assets
- Negotiated work practice changes for steel facilities

U. S. Steel Granite City Hot Strip Mill Upgraded

- Utilize Stelco slabs

Pension Funding – Defined

- 10-year level funding agreement with Ontario

U. S. Steel and Stelco

Strengthens our position as a leading North American Flat-Rolled producer

- Expands U. S. Steel’s supply chain across a larger geographic area
- Leverages U. S. Steel’s production platform to drive operating performance

Financially attractive:

- Potential annual synergies in excess of $100 mii ulÿs®

United States Steel

Strategic Acquisition of Stelco

August 27, 2007