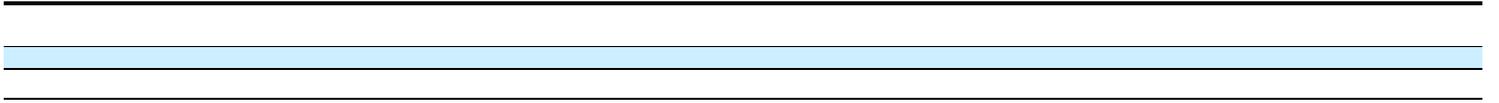


[Table of Contents](#)

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[Table of Contents](#)

In making your investment decision, you should rely only on the information contained or incorporated by reference in this prospectus supplement and the accompanying prospectus. We have not, and the underwriters have not, authorized anyone to provide you with additional or different information. If anyone provides you with different or inconsistent information, you should not rely on it. We are not making an offer of these securities in any jurisdiction where the offer is not permitted. You should not assume that the information contained in or incorporated by reference in this prospectus supplement or the accompanying prospectus is accurate as of any time subsequent to the date of such information.

Table of contents

Prospectus supplement

About this prospectus supplement	Page
Summary	S-2
Risk factors	S-3
Use of proceeds	S-6

Page
S-2
S-3
S-6

About this prospectus supplement

This document consists of two parts. The first part is the prospectus supplement, which describes the specific terms of this offering and certain other matters relating to United States Steel Corporation. The second part, the accompanying prospectus, gives more general information about securities we may offer from time to time, some of which do not apply to this offering. Generally, when we refer to the prospectus, we are referring to both parts of this document combined. If the description in the prospectus supplement differs from the description in the accompanying prospectus, the description in the prospectus supplement supersedes the description in the accompanying prospectus.

[Table of Contents](#)

	<p>In May 2007, U. S. Steel entered into a \$750 million unsecured five-year revolving credit facility with a group of lenders. As of September 30, 2007, we had no borrowings against this facility.</p> <p>At September 30, 2007, U. S. Steel Kosice, s.r.o. ("USSK") had no borrowings against its 40 million and 20 million credit facilities (which approximated \$85 million, in aggregate, at September 30, 2007), but had, in aggregate, approximately \$5 million of customs and other guarantees outstanding, reducing the aggregate availability to approximately \$80 million.</p> <p>At September 30, 2007, U. S. Steel Balkan, d.o.o. ("USSB") had no borrowings against its 25 million facility (which approximated \$35 million at September 30, 2007), which is secured by its inventory of finished and semi-finished goods.</p> <p>U. S. Steel Canada remains liable for its previously outstanding C\$150 million loan owed by Stelco to the Province of Ontario (the "Province Note"). The Province Note is unsecured and is repayable on December 31, 2015. See "Stelco acquisition."</p>
Covenants	<p>We will issue the Notes under a senior indenture, as amended, with The Bank of New York, as trustee. The senior indenture, among other things, restricts our ability and the ability of certain of our subsidiaries to:</p> <ul style="list-style-type: none">• create liens on any Principal Property or shares of stock or other equity interests of a Subsidiary that owns any Principal Property to secure indebtedness;• engage in sale leaseback transactions with respect to any Principal Property; and• consolidate, merge or transfer all or substantially all of U. S. Steel's assets. <p>These covenants are subject to important exceptions and qualifications which are described in "Description of the notes—Covenants."</p>
Additional notes	<p>The senior indenture governing the Notes provides for unlimited issuances of additional Notes. See "Description of the notes—Additional issuances."</p>
Use of proceeds	<p>The net proceeds from the sale of the Notes in this offering are estimated to be approximately \$ million, after deducting underwriting discounts and our expenses. We intend to use the net proceeds from the Notes to repay borrowings under our outstanding \$400 million one-year term loan, which was incurred in connection with the Stelco acquisition. See "Use of proceeds."</p>
Risk factors	<p>See "Risk factors" and the other information included or incorporated by reference in this prospectus supplement for a discussion of certain factors you should carefully consider before deciding to invest in the Notes.</p>

Risk factors

Before investing in the Notes, you should carefully consider the risks set forth in Item 1A of our annual report on Form 10-K for the year ended December 31, 2006, as updated by our quarterly reports on Form 10-Q, as well as the following risks. The following risks are not the only ones facing us. Additional risks not presently known to us or that we currently deem immaterial may also impair our business operations or the value of the Notes.

Risks related to an investment in the notes

The Notes are obligations exclusively of U. S. Steel and not of our subsidiaries, and payment to holders of the Notes will be structurally subordinated to the claims of our subsidiaries' creditors.

The Notes are not guaranteed by any of our subsidiaries. As a result, liabilities, including indebtedness or guarantees of indebtedness, of each of our subsidiaries, including indebtedness of U. S. Steel Canada, will rank effectively senior to the indebtedness represented by the Notes, to the extent of such subsidiary's assets. In addition, the senior indenture governing the Notes does not restrict the future incurrence of liabilities or issuances of preferred stock, including unsecured indebtedness or guarantees of indebtedness, by our subsidiaries.

The Notes will be effectively junior to secured indebtedness that we may issue in the future.

The Notes are unsecured. Holders of our secured debt that we may issue in the future may foreclose on the assets securing such debt, reducing the cash flow from the foreclosed property available for payment of unsecured debt, including the Notes. Holders of our secured debt also would have priority over unsecured creditors in the event of our bankruptcy, liquidation or similar proceeding. As a result, the Notes will be effectively junior to any secured debt that we may issue in the future. In addition, except as described under "Description of the notes—Covenants—Limitation on liens," the senior indenture governing the Notes does not restrict our future incurrence of secured indebtedness.

The definition of a Change of Control requiring us to repurchase the Notes is limited, and the market price of the Notes may decline if we enter into a transaction that is not a Change of Control under the senior indenture governing the Notes.

The term Change of Control (as defined in the senior indenture) is limited in its scope and does not include many events that might cause the market price of the Notes to decline. Furthermore, we are required to repurchase Notes of each series upon a Change of Control only if, as a result of such Change of Control, such Notes receive a reduction in ratings below Investment Grade and the Rating Agencies assigning such ratings expressly link the reductions in ratings to the Change of Control. As a result, our obligation to repurchase the Notes upon the occurrence of a Change of Control is limited and may not preserve the value of the Notes in the event of a highly leveraged transaction, reorganization, merger or similar transaction. If we experience a Change of Control, we may not have sufficient funds or be permitted under the terms of our debt instruments to repurchase the Notes.

[Table of Contents](#)

As of December 31, 2006, we had contingent obligations consisting of indemnity obligations under active surety bonds, trusts and letters of cred

Use of proceeds

The net proceeds from the sale of the Notes in this offering are estimated to be approximately \$ _____ million, after deducting underwriting discounts and our expenses. We will use the net proceeds from the Notes to repay borrowings under our outstanding \$400 million one-year term loan, which matures on October 12, 2008 and bears interest at LIBOR plus an applicable margin set at one, two, three or six month intervals. As of November 30, 2007, the interest rate was 5.44%. Proceeds from this term loan were used to finance a portion of the Stelco acquisition.

Capitalization

The following table sets forth our capitalization as of September 30, 2007:

- on an actual basis;
- on an as adjusted basis to give effect to the Stelco acquisition; and
- on an as further adjusted basis to give effect to the sale of the Notes offered by this prospectus supplement and the application of the net proceeds therefrom, as described following the caption “Use of proceeds.”

You should read the information in this table in conjunction with the information set forth following the caption “Use of proceeds” and the financial statements and notes thereto incorporated by reference into this prospectus supplement and accompanying prospectus.

(dollars in millions)	As of September 30, 2007		
	Actual	As adjusted for the Stelco acquisition	As adjusted for this offering
Debt:			
Term Loan due 2008	\$ —	\$ 400	\$ —
Term Loan due 2008 – 2010	—	500	500
Term Loan due 2008 – 2012	500	500	500
10.75% Senior Notes due 2008	20	20	20
6.65% Senior Notes due 2037	350	350	350
6.05% Senior Notes due 2017	450	450	450
5.65% Senior Notes due 2013	300	300	300
Province of Ontario Note(1)	—	151	151
Environmental Revenue Bonds	458	458	458
2018 Notes offered hereby	—	—	—
Other Debt and Capital Leases	96	96	96
Total Debt	\$2,174	\$ 3,225	\$ —
Shareholders' equity:			
Total shareholders' equity	\$5,352	\$ 5,352	\$ 5,352
Total capitalization	\$7,526	\$ 8,577	\$ —

(1) Based on the exchange rate of US\$1.0078 for each C\$1.00 as of September 28, 2007.

[Table of Contents](#)

On June 6, 200

Description of the notes

The following description of the particular terms of the Notes offered by this prospectus supplement supplements the description of the general terms and provisions of the debt securities set forth in the accompanying prospectus following the caption "Description of the Debt Securities."

In this description of the Notes, the terms "Company," "we," "us" and similar words refer only to United States Steel Corporation and not to any of its subsidiaries. The Notes constitute separate series under the senior indenture.

The Notes will be issued under a senior indenture dated May 21, 2007, as amended and supplemented, between us and The Bank of New York, as trustee. The senior indenture is subject to and is governed by the Trust Indenture Act of 1939, as amended. We have filed a form of the senior indenture as an exhibit to the registration statement of which the accompanying prospectus forms a part. The following description summarizes selected provisions of the senior indenture and the Notes. It does not restate the senior indenture or the terms of the Notes in their entirety. We urge you to read the forms of the senior indenture and the Notes because the senior indenture and the Notes, and not this description, define the rights of noteholders.

General

The Notes:

- will be our senior unsecured obligations;
- will mature on _____, 2018;
- will be subject to earlier redemption at our option as described following the caption "—Optional redemption;"
- will not have the benefit of any sinking fund;
- will be issued in denominations of \$1,000 and in integral multiples of \$1,000 thereof; and
- will be represented by one or more registered notes in global form but in certain limited circumstances may be represented by notes in certificated form. See "—Book-entry issuance."

Interest on the Notes will:

- accrue at the rate of _____ % per annum;
- accrue from December _____, 2007 or the most recent interest payment date on which interest was paid;
- be payable in cash semi-annually in arrears on _____ and _____ of each year, commencing on _____, 2008;
- be payable to the holders of record on the _____ and _____ immediately preceding the related interest payment date; and
- be computed on the basis of a 360-day year comprised of twelve 30-day months.



[Table of Contents](#)

The Notes called for redemption become due on the date fixed for redemption. Notices of redemption will be mailed by first-class mail at least 30 but not more than 60 days before the redemption date to each holder of Notes to be redeemed at its registered address. The notice of redemption for the Notes will state the amount to be redeemed. On and after the redemption date, interest will cease to accrue on any Notes that are redeemed. If less than all of the Notes are redeemed at any time, the trustee will select Notes on a pro rata basis or by any other method the trustee deems fair and appropriate.

For purposes of determining the optional redemption price, the following definitions are applicable:

“Comparable Treasury Issue” means the United States Treasury security selected by an Independent Investment Banker as having a maturity comparable to the remaining term of each series of the Notes that would be utilized, at the time of selection and in accordance with customary financial practice, in pricing new issues of corporate debt securities of comparable maturity to the remaining terms of the Notes.

“Comparable Treasury Price” means, with respect to any redemption date, the average of the Reference Treasury Dealer Quotations obtained by us for that redemption date, after excluding the highest and lowest of such Reference Treasury Dealer Quotations, or, if we are unable to obtain at least three such

Purchase of notes upon a change of control repurchase event

If a Change of Control Repurchase Event occurs, unless the Company has exercised its right to redeem the Notes as already described, the Company will be required to make an offer to each holder of the Notes to repurchase all or any part (in excess of \$1,000 and in integral multiples of \$1,000) of that holder's Notes at a repurchase price in cash equal to 101% of the aggregate principal amount of the Notes repurchased plus any accrued and unpaid interest on the Notes repurchased to, but not including, the date of repurchase. Within 30 days following any Change of Control Repurchase Event or, at the option of the Company, prior to any Change of Control, but after the public announcement of the Change of Control, the Company will mail a notice to each holder, with a copy to the trustee, describing the transaction or transactions that constitute or may constitute the Change of Control Repurchase Event and offering to repurchase the Notes on the payment date specified in the notice, which date will be no earlier than 30 days and no later than 60 days from the date such notice is mailed. The notice shall, if mailed prior to the date of consummation of the Change of Control, state that the offer to purchase is conditioned on a Change of Control Repurchase Event occurring on or prior to the payment date specified in the notice. The Company will comply with the requirements of Rule 14e-1 under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and any other securities laws and regulations thereunder to the extent those laws and regulations are applicable in connection with the repurchase of the Notes as a result of a Change of Control Repurchase Event. To the extent that the provisions of any securities laws or regulations conflict with the Change of Control Repurchase Event provisions of the Notes, the Company will comply with the applicable securities laws and regulations and will not be deemed to have breached its obligations under the Change of Control Repurchase Event provisions of the Notes by virtue of such conflict.

On the repurchase date following a Change of Control Repurchase Event, the Company will, to the extent lawful:

- (1) accept for payment all the Notes or r ~~the~~ ~~ý~~ ~~occti~~ 193c

[Table of Contents](#)

incumbent management. The Change of Control Repurchase Event feature is a result of negotiations between the Company and the underwriters. The Company has no present intention to engage in a transaction involving a Change of Control, although it is possible that the Company could decide to do so in the future. As contemplated by the definition of Change of Control, the Company could enter into certain transactions, including acquisitions, refinancings or other recapitalizations, that would not constitute a Change of Control under the senior indenture, but that could increase the amount of indebtedness outstanding at such time or otherwise affect the capital structure of the Company or credit ratings of the Notes. Restrictions on the ability of the Company to incur Liens (as defined herein) and enter into sale and leaseback transactions are contained in the covenants as described following the caption “—Covenants—Limitation on liens” and “—Covenants—Limitation on sale and leaseback transactions.” Except for the limitations contained in such covenants and the covenant relating to repurchases upon the occurrence of a Change of Control Repurchase Event, the senior indenture will not contain any covenants or provisions that may afford holders of the notes protection in the event of a highly leveraged transaction.

[Table of Contents](#)

Change of Control (whether or not the applicable Change of Control shall have occurred at the time of the R u

[Table of Contents](#)

The foregoing restriction does not apply, with respect to any person, to any of the following:

- (1) leases to which such person is a party, or deposits to secure public or statutory obligations of such person or deposits of cash or United States government bonds to secure surety or appeal bonds to which such person is a party, or deposits as security for contested taxes or import duties or for the payment of rent, in each case Incurred in the ordinary course of business;
- (2) Liens imposed by law, such as carriers', warehousemen's and mechanics' Liens, in each case for sums not yet overdue by more than 30 days or being contested in good faith by appropriate proceedings or other Liens arising out of judgments or awards against such person with respect to which such person shall then be proceeding with an appeal or other proceedings for review and Liens arising solely by virtue of any statutory or common law provision relating to banker's Liens, rights of set-off or similar rights Priewt suchlegaw

- (4) the Company would be entitled to incur indebtedness secured by a Lien with respect to such sale and leaseback transaction without equally and ratably securing the notes pursuant to the last paragraph of the "—Limitation on liens" covenant already described; or
- (5) the Company applies an amount equal to the net proceeds from the sale of such property to the purchase of other property or assets used or useful in its business or to the retirement of long-term indebtedness within 365 days before or after the effective date of any such sale and leaseback transaction; provided that, in lieu of applying such amount to the retirement of long-term indebtedness, the Company may deliver notes of both series to the trustee for cancellation, such notes to be credited at the cost thereof to it.

Notwithstanding the restrictions set forth in the preceding paragraph, the Company and its Subsidiaries may enter into any sale and leaseback transaction which would otherwise be subject to the foregoing restrictions, if after giving effect thereto the aggregate amount of all attributable debt with respect to such transactions, together with all indebtedness outstanding pursuant to the last paragraph of the "—Limitation on liens" covenant already described, does not exceed 15% of the Consolidated Net Tangible Assets of the Company calculated as of the closing date of the sale and leaseback transaction.

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Table of Contents

"Incur" means issue, assume, guarantee or otherwise become liable for Indebtedness.

"Indebtedness" means, with respect to any person, obligations of such person for borrowed money (including without limitation, indebtedness for borrowed money evidenced by notes, bonds, debentures or similar instruments).

"Interest rate agreement" means, in respect of a person, any interest rate swap agreement, interest rate cap agreement or other financial agreement or arrangement designed to protect such person against fluctuations in interest rates.

"Person" means (a) an individual; (b) a corporation, partnership, limited liability company, joint venture, association, joint-stock company, trust, unincorporated organization or government or political subdivision thereof.

"Principal Property" means any domestic blast furnace or steel producing facility, or casters that are part of a plant that includes Propst

Book-entry issuance

The Notes will be represented by one or more global Notes that will be deposited with and registered in the name of The Depository Trust Company, or DTC, or its nominee. We will not issue certificated Notes to you, except in the limited circumstances described below. Each global Note will be issued to DTC, which will keep a computerized record of its participants whose clients have purchased the Notes. Each participant will then keep a record of its own clients. Unless it is exchanged in whole or in part for a certificated Note, a global Note may not be transferred. DTC, its nominees and their successors may, however, transfer a global Note as a whole to one another, and these transfers are required to be recorded on our records or a register to be maintained by the trustee.

Beneficial interests in a global Note will be shown on, and transfers of beneficial interests in the global Note will be made only through, records maintained by DTC and its participants. DTC has provided us with the following information: DTC is a limited purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code and a "clearing agency" registered under the provisions of Section 17A of the Exchange Act. DTC holds securities that its direct participants deposit with DTC. DTC also records the settlements among direct participants of securities transactions, such as transfers and pledges, in deposited securities through computerized records for direct participants' accounts. This book-entry system eliminates the need to exchange certificated securities. Direct participants include securities brokers and dealers, banks, trust companies, clearing corporations and certain other organizations.

DTC's book-entry system is also used by other organizations such as securities brokers and dealers, banks and trust companies that work through a direct participant. The rules that apply to DTC and its participants are on file with the SEC.

DTC is owned by a number of its direct participants and by the New York Stock Exchange, Inc., the American Stock Exchange, Inc. and the National Association of Securities Dealers, Inc.

When you purchase Notes through the DTC system, the purchases must be made by or through a direct participant, which will receive credit for the notes on DTC's records. When you actually purchase the Notes, you will become their beneficial owner. Your ownership interest will be recorded only on the direct or indirect participants' records. DTC will have no knowledge of your individual ownership of the Notes. DTC's records will show only the identity of the direct participants and the principal amount of the Notes held by or through them. You will not receive a written confirmation of your purchase or sale or any periodic account statement directly from DTC. You should instead receive these from your direct or indirect participant. As a result, the direct or indirect participants are responsible for keeping accurate account of the holdings of their customers. The trustee will wire payments on the Notes to DTC's nominee. We and the trustee will treat DTC's nominee as the owner of each global Note for all purposes. Accordingly, we, the trustee and any paying agent will have no direct responsibility or liability to pay amounts due on a global Note to you or any other beneficial owners in that global Note.

It is DTC's current practice, upon receipt of any payment of distributions or liquidation amounts, to proportionately credit direct participants' accounts on the payment date based on their holdings. In addition, it is DTC's current practice to pass through any consenting or voting rights to such participants by using an omnibus proxy. Those participants will, in turn, make payments

Certain United States federal income tax considerations

This section describes the material United States federal income tax consequences of owning the Notes we are offering. It applies only to a United States holder (as defined in “United States holders”) that acquires Notes in the offering at the offering price listed on the cover page hereof and that holds its Notes as capital assets within the meaning of Section 1221 of the Internal Revenue Code of 1986, as amended (the “Code”). This section does not apply to a holder that is a member of a class of holders subject to special rules, such as:

- a dealer in securities or currencies;
- a person liable for alternative minimum tax;
- a trader in securities that elects to use a mark-to-market method of accounting for its securities holdings;
- a bank;
- a life insurance company;
- a tax-exempt organization;
- a person that owns Notes that are a hedge or that are hedged against interest rate risks;
- a person that owns Notes as part of a straddle or converts to an exempt holder.

[Table of Contents](#)

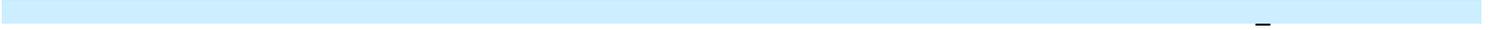
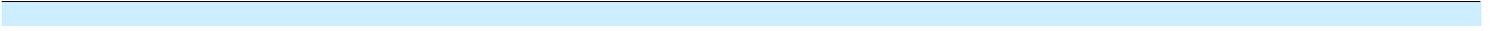
- a trust if a United States court can exercise primary supervision over the trust's administration and one or more United States persons are authorized to control all substantial decisions of the trust or if the trust was in existence on August 20, 1996 and has elected to continue to be treated as a United States person.

HOLDERS ARE ENCOURAGED TO CONSULT THEIR OWN TAX ADVISORS CONCERNING THE CONSEQUENCES OF PURCHASING, OWNING AND DISPOSING

[Table of Contents](#)

Because of these determinations, we do not intend to treat those possibilities as affecting the amount and timing of income inclusions with respect to the Notes (prior to any occurrence of such events) or the character of income recognized on the sale, exchange or redemption of a Note. If the Internal Revenue Service takes a contrary position with respect to any of the determinations described in this paragraph, the Notes could be subject to the rules governing contingent payment debt instruments, and the amount and timing of income inclusions with respect to the Notes and the character of income recognized on the sale, exchange or redemption of a Note could be materially and adversely different from that described herein. This discussion assumes that the Notes will not be treated as subject to the contingent payment debt instrument rules.

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[Table of Contents](#)

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Legal matters

R. M. Stanton, Assistant General Counsel—Corporate of U. S. Steel, will pass upon certain legal matters for us in connection with the issuance of the Notes. Morgan, Lewis & Bockius LLP, Pittsburgh, Pennsylvania will pass upon certain legal matters for us in connection with the issuance of the Notes. Simpson Thacher & Bartlett LLP, New York, New York, will pass upon certain legal matters for the underwriters in connection with the issuance of the Notes.



United States Steel Corporation

Senior Debt Securities
Subordinated Debt Securities
Common Stock
Preferred Stock
Depositary Shares
Warrants
Stock Purchase Contracts
Stock Purchase Units

Investing in these securities involves certain risks. See the information included and incorporated by reference in this prospectus for a discussion of the factors you should carefully consider before deciding to purchase these securities.

Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or determined if this prospectus is true or complete. Only the prospectus can provide the facts. You should read the prospectus carefully before you decide to buy or sell these securities. Selling securities may result in a loss of principal.

[Table of Contents](#)



DESCRIPTION OF THE DEBT SECURITIES

[Table of Contents](#)

Merger and Consolidation



[Table of Contents](#)

Terms of Subordinated Debt Securities may contain Conversion or Exchange Provisions

[Table of Contents](#)

Concerning the trustee

DESCRIPTION OF CAPITAL STOCK

[Table of Contents](#)

Stock Transfer Agent and Registrar

Rights Plan

[Table of Contents](#)

provided

Delaware Law, Our Certificate of Incorporation and Bylaws

DESCRIPTION OF CONVERTIBLE OR EXCHANGEABLE SECURITIES

DESCRIPTION OF STOCK PURCHASE CONTRACTS AND STOCK PURCHASE UNITS

[Table of Contents](#)

Indemnification

