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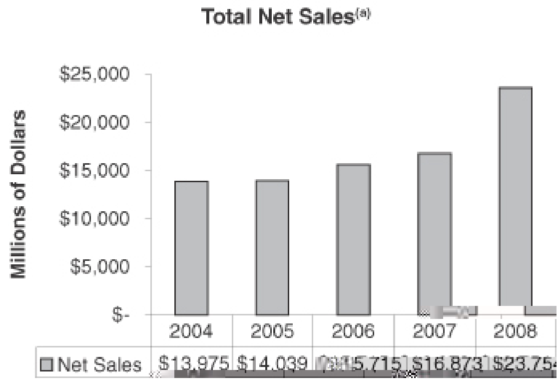
Financial and Operational Highlights

Net Sales



Net Sales by Segment

(Dollars in millions, excluding intersegment sales)	2008	2007	2006

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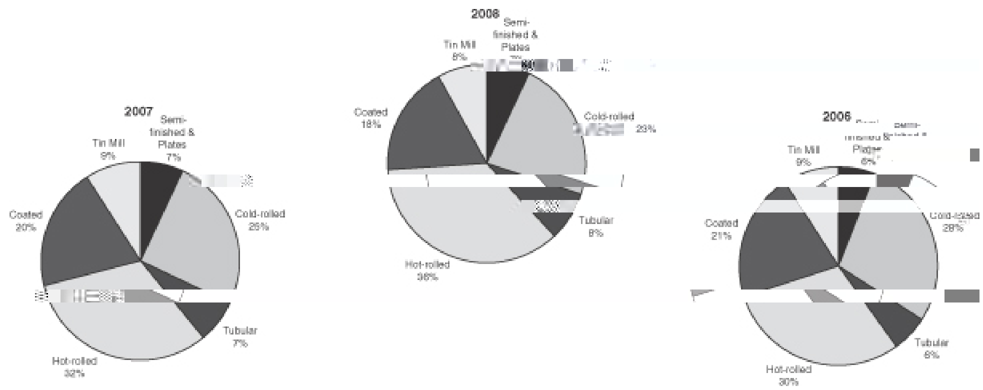
Steel Shipments by Product



Steel Shipments by Product and Segment

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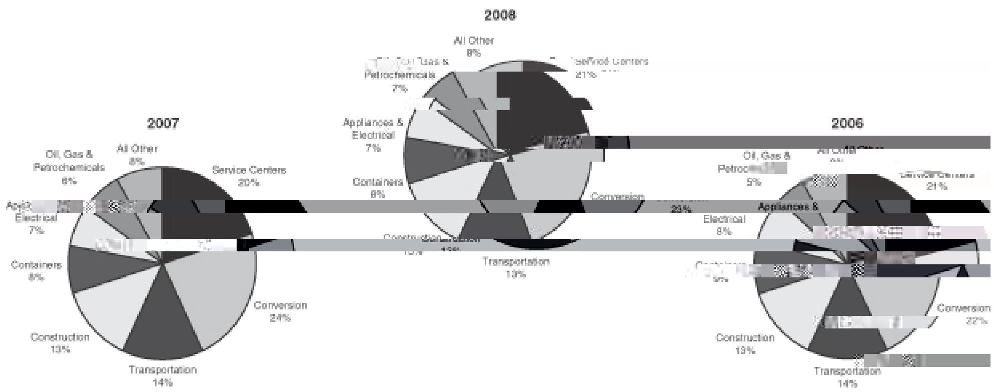
Steel Shipments by Market



Steel Shipments by Market and Segment

(Thousands of Tons)

	Flat-rolled	USSE	Tubular	Total
Major Market – 2008				
	3,871	1,239	16	5,126

Business Strategy

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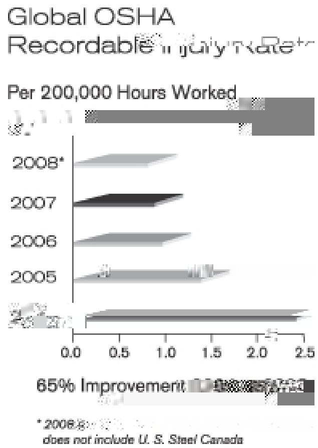

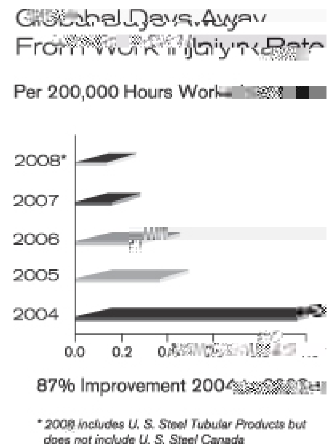

Coal

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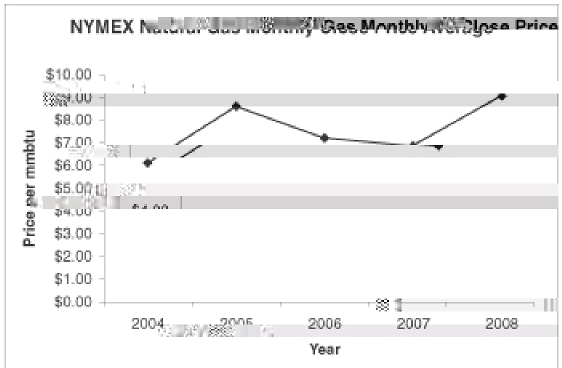
Zinc and Tin

Steel Scrap and Other Materials

Natural Gas



Commercial Sales of Product

Environmental Matters

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Water

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U. S. Steel may not be able to access financial markets and there may be difficulty drawing upon existing financial agreements.

Increased imports of steel products into North America and Europe could negatively affect steel prices and demand levels and reduce our profitability.

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Risk Factors Concerning U. S. Steel Legacy Obligations

Our retiree employee health care and retiree life insurance plan costs, most of which are unfunded obligations, and our pension plan costs in North America are higher than those of many of our competitors. These plans create a competitive disadvantage and negatively affect our profitability and cash flow.

Table

Ta

U. S. Steel is exposed to uninsured losses.

Our collective bargaining agreements may limit our flexibility.

There are risks associated with past acquisitions, as well as any acquisitions we ma si

Table

Item 1B. UNRESOLVED STAFF COMMENTS

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Item 2. PROPERTIES

North American Operations		
Property	Location	Products and Services

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Lorain Tubular Operations

Other

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EXECUTIVE OFFICERS OF THE REGISTRANT

Name	Age	Title	Executive Officer Since

PART II

Item 5. MARKET FOR REGISTRANT’S COMMON EQUITY, RELATED STOCKHOLDER MATTERS AND ISSUER PURCHASES OF EQUITY SECURITIES

Common Stock Information

Table of Contents

Recent Sales of Unregistered Securities

Issuer Purchases of Equity Securities

Period	Total Number of Shares Purchased	Average Price Paid per Share	Total Number of Shares Purchased as Part of Publicly Announced Plans or Programs	Maximum Number of Shares that May Yet be Purchased Under the Plans or Programs
Quarter ended March 31, 2008	305,000	$ 108.54	305,000	6,156,300
Quarter ended June 30, 2008	320,000	$ 162.80	320,000	5,836,300
Quarter ended September 30, 2008	1,129,900	$ 113.68	1,129,900	4,706,400
Quarter ended December 31, 2008	260,000	$ 52.20	260,000	4,446,400

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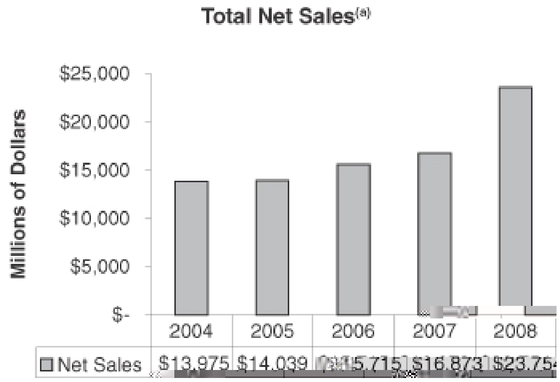
Net Sales



Net Sales by Segment

(Dollars in millions, excluding intersegment sales)	2008	2007	2006
	$13,789		
	5,487		
	4,251		
	23,527		
	227		
	$23,754		

Year Ended December 31, 2008 versus Year Ended December 31, 2007

	Steel Products[a]					
	Volume	Price	Mix	FX[b]	Coke & Other	Net Change

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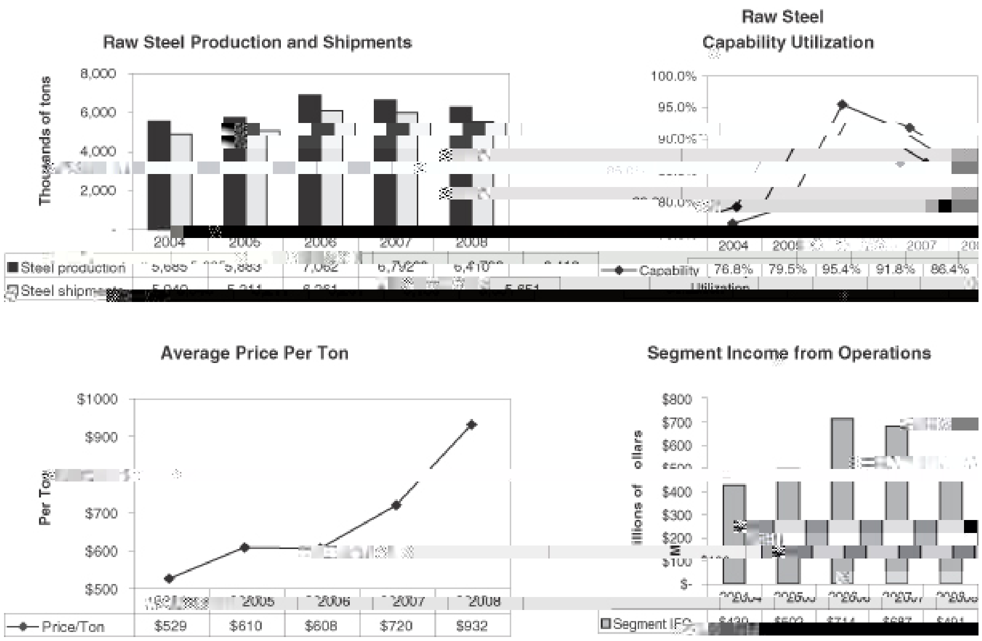
Segment results for USSE



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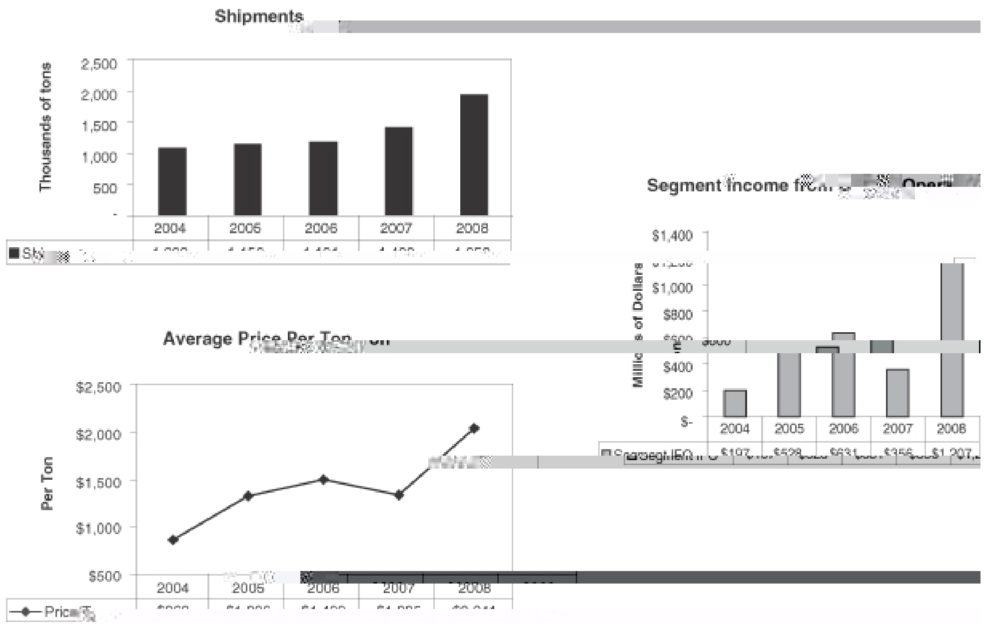
Segment results for Tubular



Results for Other Businesses

Items not allocated to segments:

Retiree benefit expenses

Contingent funding liability reversal

labor agreement signing bonuses

litigation reserve

Intangible assets

Goodwill

Assets held for sale

Prepaid pensions **employee benefits** **accumulated other comprehensive loss**
accumulated other comprehensive loss

.

Deferred income tax benefits
Deferred income tax liabilities

Current liabilities **accounts payable**

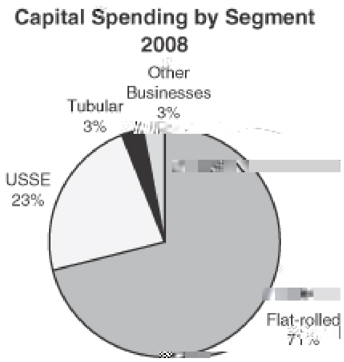
Cash Flows

Net cash provided by operating activities

Employee Benefits Payments

	Year Ended December 31,		
(Dollars in millions)	2008	2007	2006
	$ 140		
	73		
	236		
	228		
	33		
	29		
	$ 739		

Capital expenditures



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Dividends paid

(In Dollars)	Dividends Paid per

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(Dollars in millions)

Contractual Obligations	Total	Payments Due by Period 2009	2010 through 2011	2012 through 2013	Beyond 2013
Total contractual obligatHĎ Þ					

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(Dollars in millions)

Commercial Commitments	Total	Scheduled Reductions by Period 2009	2010 through 2011	2012 through 2013	Beyond 2013
Total commercial commitments					

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Debt Ratings

Off-Balance Sheet Arrangements

Foreign Currency Exchange Rate Risk

Commodity Price Risk and Related Risks

Table of Contents

Interest Rate Risk

(Dollars in millions)

Non-Derivative Financial Instruments	2008 Fair Value[b]	2008 Increase in Fair Value[c]	2007
	$ 23	$ —	
	$ 2,650	$ 106	

Item 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA

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1. **Nature of Business and Significant Accounting Policies**

Nature of Business

Significant Accounting Policies
Principles applied in consolidation

Use of estimates

Sales recognition

Cash and cash equivalents

Property, plant and equipment

Table of Contents

(in millions)	2008	2007	2006
	$ (22)		
Note 17	150		
Note 16	(105)		
Note 27	(45)		
Note 5	(28)		
(Note 27)	(23)		
	4		

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Geographic Area:

(In millions)	Year	Net Sales	Assets
	2008		

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(In millions, except per share amounts)	Year Ended December 31, 2007	2006[a]

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9. Income Taxes

	2008			2007			2006		
(In millions)	Current	Deferred	Total	Current	Deferred	Total	Current	Deferred	Total
	$ 385	$ 248	$ 633						
	62	34	96						
	40	84	124						
	$ 487	$ 366	$ 853						

(In millions)	2008	2007	2006
	$ 1,052		
	(15)		
	(79)		
	(114)		
	62		
	(15)		
	(20)		
	(26)		
	8		

American Jobs Creation Act

Taxes on Foreign Income

Tax years subject to Examination

Status of IRS Examinations

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10. Investments and Long-Term Receivables

(In millions)	December 31, 2008	2007
	$ 672	

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11. Property, Plant and Equipment

(In millions)	Useful Lives	December 31, 2008	December 31, 2007
		$ 278	
		1,331	
		13,561	
		175	
		15,345	
		8,669	
		$ 6,676	

12. Goodwill and Intangible Assets

	Flat - rolled Segment	Tubular Segment	Total

(In millions)	Useful Lives	As of December 31, 2008 Gross Carrying Amount	As of December 31, 2008 Accumulated Amortization	As of December 31, 2008 Net Amount	As of December 31, 2007 Gross Carrying Amount	As of December 31, 2007 Accumulated Amortization	As of December 31, 2007 Net Amount

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13. Stock-Based Compensation Plans

14. Derivative Instruments

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(In millions)	Location of Fair Value in Balance Sheet	Fair Value December 31, 2008

	Location of Gain (Loss) on Derivative in Statement of Operations	Amount of Gain (Loss) Year ended December 31, 2008

15. Debt

(In millions)	Interest Rates %	Maturity	December 31, 2008	2007
			$ 350	
			500	
			450	
			300	

Term Loans

Credit Agreement

Province Note

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Obligations relating to Environmental Revenue Bonds

Fairfield Caster Lease

Other capital leases and all other obligations

Table of Contents

(In millions)	1-Percentage-Point Increase	1-Percentage-Point Decrease

Plan Assets

	December 31, 2008		December 31, 2007	
(In millions)	Assets	Percent	Assets	Percent
Asset Category:				
	$ 2,565	34%		
	1,073	14%		
	420	6%		
	1,891	25%		
	937	12%		
	701	9%		
	$ 7,587	100%		

	December 31, 2008		December 31, 2007	
(In millions)	Assets	Percent	Assets	Percent
Asset Category:				
	$ 583	53%		
	103	9%		
	118	11%		
	280	25%		
	18	2%		
	$ 1,102	100%		

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20. Asset Retirement Obligations

	De	

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25. Transactions with Related Parties

26. Leases

(In millions)	Capital Leases	Operating Leases
(see Note 15)		

(In millions)	2008	2007	2006
	$ 96		
	11		
	(5)		
	$ 102		

Capital Expenditures –

CO_2 Emissions

Environmental and other indemnifications

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Other contingencies –

1314B –

Insurance – .

28. Subsequent Event

Tabl

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PART IV

Item 15. EXHIBITS AND FINANCIAL STATEMENT SCHEDULES

A. Documents Filed as Part of the Report

1. **Financial Statements**

12.1. Computation of Ratio of Earnings to Combined Fixed Charges and Preferred Stock Dividends

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SCHEDULE II – VALUATION AND QUALIFYING ACCOUNTS AND RESERVES
YEARS ENDED DECEMBER 31, 2008, 2007 AND 2006
(Millions of Dollars)

Description	Balance at	Additions	Deductions

SIGNATURES

GLOSSARY OF CERTAIN DEFINED TERMS

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Market Factors

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Exhibit 10(b)

UNITED STATES STEEL CORPORATION EXECUTIVE
MANAGEMENT SUPPLEMENTAL PENSION PROGRAM
Effective January 1, 2005, Amended Effective February 28, 2009

1. History and Purpose

United States Steel Corporation (the “Corporation”) established the United States Steel Corporation Executive Management Supplemental Pension Program (“Program”), and hereby amends and restates the Program effective January 1, 2005 as set forth herein to comply with section 409A of the Internal Revenue Code of 1986, as amended (the “Code”), except with respect to benefits that were vested under the Program on or before December 31, 2004.

The purpose of this Program is to provide a pension benefit for Executive Management and certain other key managers with respect to compensation paid under the incentive compensation plans maintained by “the Corporation”, its subsidiaries, and its joint ventures.

2. Eligibility

An employee of the Corporation, a Subsidiary Company, the United States Steel and Carnegie Pension Fund, or a joint venture of the Corporation is a Member of the Program if he is:

(a) a member of the Executive Management Group as established from time to time by the United States Steel Corporation Board of Directors who is also a participant in the United States Steel Corporation Plan for Employee Pension Benefits (Revision of 2003), or

(b) a key manager designated by name as a “Member” under this Program by the Compensation and Organization Committee of the United States Steel Corporation Board of Directors (the “Committee”).

Subject to the consent requirement outlined in the next sentence below n € by the C n of 2003use f the Ďe t ”).

Subject to the consent requirement outlined in the next sentence C entene nec Sonna th “Ω “£l ή ťe “Ωmmee Cquirem

(Revision of 2003) (the “Plan”). The Supplemental Surviving Spouse Benefit will not be payable with respect to a Member who (a) terminates employment prior to age 60, or (b) effective for individuals who become Members of the Program on or after July 31, 2006, terminates employment within 36 months of the date he or she becomes a Member, unless the Corporation consents to the termination of employment; provided, however, that such consent is not required for terminations on account of: (a) death, or (b) involuntary termination, other than for cause.

Ié bupplemental Slntign puovided bnder thes nrogram thel be elbpnti€ [illegible]

Effective February 28, 2009, Members who retire under the 2009 Voluntary Early Retirement Program will be treated as having Company consent to retire even if they have not attained age 60 at retirement. Effective February 28, 2009, the benefits provided by the Program will be enhanced for Members who retire under the 2009 Voluntary Retirement Program to include one additional year of continuous service for vesting, eligibility, and benefit accrual purposes and one additional year of [illegible] payments) will be considered as having been made for the calendar year in which the applicable services were performed rather than for the calendar year in which the bonus payment was actually received. Notwithstanding anything to the contrary contained herein, no benefits payable with respect to a Member shall be based on any bonus paid to such Member after the date he was designated by the Committee as no longer covered by this Program.

The Average Earnings used in the determination of benefits under this Program as of retirement will be recalculated using any bonus payable for the calendar year in which retirement occurs if such bonus produces Average Earnings greater than that determined at retirement.

service” as that term is used under section 409A(a)(2)(A)(i) of the Code and the regulations thereunder. The payment date shall be on the last business day of the calendar month following the month in which such termination of employment occurred.

If the Member dies prior to retirement, the Supplemental Surviving Spouse

United States Steel Corporation Supplemental Thrift Program
Effective January 1, 2005, Amended to February 28, 2009

1. History and Purpose

United States Steel Corporation established the United States Steel Corporation Supplemental Thrift Program ("Program"), and hereby amends and restates the Program effective January 1, 2005 as set forth herein to comply with section 409A of the Internal Revenue Code of 1986, as amended (the "Code"), except with respect to benefits that were vested under the Program on or before December 31, 2004.

The purpose of this Program is to compensate individuals for the loss of Company matching contributions under the United States Steel Corporation Savings Fund Plan for Salaried Employees ("Savings Plan") or the Tubular Services Savings Plan ("Tubular Plan") (collectively, "Plans") that occurs due to certain limits established under the Code or that are required under the Code. The term "Corporation" shall mean United States Steel Corporation and any other company that is a participating employer in the Plans.

2. Eligibility

Except as otherwise provided herein, an individual is a "Member" of the Program if he or she is an employee of the Corporation who is eligible to participate in the either or the Plans and either (a) is a member of the Executive Management Group, or (b) is not permitted to make contributions to either of the Plans at least equal to the maximum rate of matching Company contributions applicable to his service because of the limitations of the Code.

3. Amount of Benefits

With respect to a month in which a Member's ability to either:

(a) save on both a pre-tax and after-tax basis under either of the Plans at a rate at least equal to the maximum rate of matching Company contributions applicable to his service is restricted by law (including the limitations under Code sections 401(a)(17), 401(k), 402(g), and 415), or

(b) save on an after-tax basis under either of the Plans at a rate at least equal to the maximum rate of matching Company contributions applicable to his service is restricted by Code section 401(m),

the full matching Company contributions which would otherwise have been deposited into the Plans on behalf of the Member will be credited for such month to the Member's account under the Program (regardless of the Member's rate of savings under the Plans). Effective April 1, 2005, the amount to be credited for a month to a Member's account under the Program will be equal to a percentage of the Member's monthly base salary that, on a year-to-date basis, is in excess of the Internal Revenue Code section 401(a)(17) annual compensation limit for the year, with such percentage determined in accordance with the following schedule:

Continuous Service	Crediting Rate under P l UPUP
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b. Delay in Payment to Specified Employees

Effective January 1, 2005, in the case of any Member who is determined by the administrator to be a “specified employee” (as defined in Code section 409A(a)(2)(B)(i) and the regulations thereunder), no amount of such Member’s lump sum distribution that is considered deferred, for purposes of Code section 409A, in taxable years beginning after December 31, 2004, shall be distributed as described in section 4.a. above, but rather shall be payable on the first business day of the seventh month following the date of the Member’s termination of employment (or, if earlier, the last business day of the calendar month following the month of the Member’s death). During this six-month delay period, simple interest will accrue and be payable, on the date specified in the preceding sentence, on the balance due using the average of the interest rates established under the Pension Benefit Guaranty Corporation regulations to determine the present value of lump sum distributions payable under the United States Steel Corporation Plan for Employee Pension Benefits (Revision of 2003) during the months included in the six-month delay period.

For purposes of this Program, a Member’s entire benefit amount shall be considered deferred in taxable years beginning after December 31, 2004 if the Member ha&fter Paxn7e a e st 7ime,years bf surmise ds df s ecember 31;2004?,Dor p embes b ilh d e st 7ime,years bf surmise ds df s ecembes31;2004?,the rebenefit

d. No

i. Code Section 409A

This Program shall be interpreted and administered in accordance with section 409A of the Code and the regulations and interpretations that may be promulgated thereunder.

Exhibit 10(f)

United States Steel Corporation
600 Grant Street
Pittsburgh, PA 15219-2800
412 433 1140
Fax: 412 433 1145
email: jdgarraux@uss.com

James D. Garraux
General Counsel Y . 5

Solely for purposes of determining the above-described allocation ratio, years of service with USX Corporation prior to the USX Corporation restructure will be counted as service for the Corporation and years of service with Marathon Ashland Petroleum LLC and Speedway SuperAmerica LLC shall be counted as service for Marathon. The determination date shall be the date of your separation from service (or, if earlier, the date of your death). A partial month of service shall be counted as a month if it includes at least fifteen (15) days of service.

(2) ____________

The term "Actual Benefits" shall mean the pension (and surviving spouse and survivor) and savings benefits that are provided to you under the Corporation's plans specified in Exhibit A as of the determination date.

For purposes of determining the amounts in (1) and (2) above, benefits will be based upon the amount of immediate benefit payable in the form of a lump sum distribution under the terms of the applicable plan.

B. Timing of Payment. Unless you make an election pursuant to Section C (below), the supplements payable shall be paid by the Corporation in the form of a lump sum distribution on a scheduled payment date within 90 days of the earlier of (i) the date of your termination of employment (for any reason) from all employers of the Corporation that constitutes a separation from service under Section 409A of the Code or (ii) the date of your death; provided, however, if you are a specified employee under Section 409A of the Code on the date of your separation from service, the supplement may not be paid until the first business day following the six-month anniversary of your separation from service, other than by reason of your death. Any such lump sum distribution shall be calculated in the same manner as it would have been calculated had it been made under the Corporation's qualified pension plan and interest shall accrue and be payable on any balance due at the rate used to determine the actuarially equivalent lump sum value of a benefit under the Corporation's qualified pension plan. If you die prior to receipt of such lump sum, such lump sum will be paid to your surviving spouse or to your estate if there is no surviving spouse on the scheduled payment date or, if your death occurs after such scheduled payment date, within 30 days of the date of your death.

With respect to payments to be made within 90 days following a separation from service (whether pursuant Section B or Section C), you will have no election as to the taxable year of payment.

C. Installments. You may receive all or a portion of the supplements payable by the Corporation in installments if (i) you ma[illegible]

بن (2)

John P. Surma Letter Agreement – November 4, 2008
Application of Bonus Service to the Corporation's Plans (and their successors)

Plans	Adjusted Benefit under Letter Agreement: Eligibility and Vesting	Adjusted Benefit under Letter Agreement: Benefit Accrual
Steel Plans		
USS Corporation Plan for Non-Union Employee Pension Benefits	15 years of bonus service	Steel's pro rata portion[1] of 15 bonus years
USS Corporation Non Tax-Qualified Pension Plan	15 years of bonus service	Steel's pro rata portion of 15 bonus years
USS Corporation Executive Management Supplemental Pension Program	15 years of bonus service	Steel's pro rata portion of 15 bonus years
USS Corporation Supplemental Thrift Program	15 years of bonus service (provides higher Co. match)	No impact

[1] Pro rata portion is determined as of the determination date based upon the ratio of the number of months of service for the Corporation (including pre-2002 USX Corporation) or Marathon, respectively, as compared to the combined number of months of service for the Corporation and Marathon. Determination date is the date of separation from service (or, if earlier, date of death).

Exhibit 10(o)

SUMMARY OF NON EMPLOYEE DIRECTOR COMPENSATION ARRANGEMENTS

Non-employee directors are paid an annual retainer of $180,000, and the Presiding Director and Committee Chairs receive an additional annual fee of $5,000. No meeting fees or committee membership fees are paid.

Under the Deferred Compensation Program for Non-Employee Directors, each non-employee director is required to defer at least 50 percent of his or her retainer in the form of Common Stock Units and can elect to defer up to 100 percent. A Common Stock Unit is what is sometimes referred to as "phantom stock" because initially no stock is actually issued. Instead, a book entry account is kept for each director that shows how many Common Stock Units he or she has. When a director leaves the Board, he or she receives actual shares of common stock corresponding to the number of Common Stock Units in his or her account. Each non-employee director's deferred stock account is credited with Common Stock Units every January. The ongoing value of each Common Stock Unit equals the market price of the common stock. When dividends are paid on the common stock, each account is credited with equivalent amounts in additional Common Stock Units. If U. S. Steel were to undergo a change in control resulting in the removal of a non-employee director from the Board, that director would receive a cash payment equal to the value of his or her deferred stock account.

Under our Non-Employee Director Stock Program, upon joining our Board, each non-employee director is eligible to receive a grant of up to 1,000 shares of common stock. In order to qualify, each director must first have purchased an equivalent number of shares in the open market during the 60 days following the first date of his or her service on the Board.

Exhibit 10(p)

UNITED STATES STEEL CORPORATION
<u>NON TAX-QUALIFIED PENSION PLAN</u>
Amended Effective February 28, 2009

1. <u>History and Purpose</u>

United States Steel Corporation established the United States Steel Corporation Non Tax-Qualified Pension Plan (the "Plan"),€

For purposes of this Plan, an employee's entire benefit amount shall be considered deferred in taxable years beginning after December 31, 2004 if the employee had not attained at least age 60 as of December 31, 2004. For employees who had attained at least age 60 as of December 31, 2004, their accrued benefits determined as of December 31, 2004 shall be payable in accordance with the terms of the Plan in effect on October 3, 2004, without any modification thereto.

5. General Provisions

As of December 31, 2001, or (2) such later date, if any, selected by the Special Committee of the Board of Directors of United States Steel LLC (or its successors) that was established for the purpose of amending its plans and programs (the "Effective Date"), United States Steel LLC (and its subsidiaries and successors) and Marathon Oil Corporation (and its subsidiaries and successors) have assumed liability for a Specified Percentage of the Corporate Part, if any, of each employee's accrued benefit under the Plan. The term "Corporate Part" is defined to mean the pro rata portion (based upon continuous service taken into consideration for benefit accrual purposes under the Plan) of an employee's total accrued benefit under the Plan as of the Effective Date (as adjusted, if applicable, for increases in compensation in periods after the Effective Date) which is attributable to continuous service performed for the USX Headquarters unit of USX Corporation on or after May 1, 1991 and prior to the Effective Date. The Specified Percentage is thirty-five percent (35%) for United States Steel Corporation and sixty-five percent (65%) for Marathon Oil Corporation.

f. Controlling Law

To the extent not preempted by the laws of the United States of America, the laws of the Commonwealth of Pennsylvania shall be the controlling state law in all matters relating to this Plan.

g. Severability

If any provisions of this Plan shall be held illegal or invalid for any reason, said illegality or invalidity shall not affect the remaining parts of this Plan, but this Plan shall be construed and enforced as if said illegal or invalid provision had never been included herein.

h. Exclusive Provisions

The provisions contained herein constitut a

Exhibit 1

as defined in Section 162(m)(3) of the Code and the regulations promulgated thereunder, shall be eligible to participate in the Plan upon written designation by the Committee as provided in Section 3.03.

Section 4.02. Termination of Employment or Service. Except as provided in Section 4.03 of the Plan, a Participant whose employment or service with the Corporation and all subsidiaries and affiliates is terminated prior to the payment of an Incentive Award or Awards will forfeit all right to such unpaid Incentive Awards.

Section 4.03. Death, Disability or Retirement. If, during a Performance Period, as defined in Section 5.04 of the Plan, a Participant dies or becomes disabled, within the meaning of Section 409A(a)(2)(C) of the Code, or retires under and pursuant to any retirement plan of the Corporation which constitutes a separation from service under Section 409A of the Code, the Participant, or his or her estate, may, in the discretion of the Committee, be entitled to receive a pro-rata Incentive Award for the portion of the Performance Period during which the Participant was employed, provided that the applicable Performance Goals for such Performance Period are achieved, the Participant was employed for at least six months during the Performance Period and, in the case of retirement under Se

Section 5.03. Performance Goals.

(a) Performance Goals. Within 90 days after the commencement of the Performance Period, the Committee shall establish for the relevant Performance Period all Performance Goals for the Corporation ("Corporation Performance Goals") and the Participant ("Participant Performance Goals"), which may be based upon one or more of the following objective performance measures and expressed in either, or a combination of, absolute or relative values or rates of change: safety performance, earnings per share, earnings per share growth, return on c) gɨk Ď ¾ the Performance Period to which such Incentive Award relates. Prior to any payment of the Incentive Awards hereunder, the Committee shall determine and certify in writing the extent to which the Performance Goals and other material terms of the Plan were satisfied.

Section 5.07. Maximum Incentive Awards. Notwithstanding any other provision of this Plan, the maximum amount payable in cash to any one Participant under the Plan in any one calendar year shall be $5,000,000. In the case of multi-year Performance Periods, the amount which is earned in any one calendar year is the amount paid for the Performance Period divided by the number of calendar years in the Performance Period. The limitation in this section shall be interpreted and applied in a manner consistent with Section 162(m) of the Code.

Section 6. Payment to Participants.

Section 6.01. Timing of Payment

Section 7.02. Gender and Number. The masculine pronoun whenever used in the Plan shall include the feminine and vice versa. The singular shall include the plural and the plural shall include the singular whenever used herein unless the context requires otherwise.

Section 7.03. Construction. The provisions of the Plan shall be construed, administered and governed by the laws of the Commonwealth of Pennsylvania, including its statute of limitations provisions, but without reference to conflicts of law principles. Titles of Sections of the Plan are for convenience of reference only and are not to be taken into account when construing and interpreting the provisions of the Plan.

Section 7.04. Non-alienation. Except as may be required by law, neither the Participant nor any beneficiary shall have the right to, directly or indirectly, alienate, assign, transfer, pledge, anticipate or encumber (except by reason of death) any amount that is or may be payable hereunder, including in respect of any liability of a Participant or beneficiary for alimony or other payments for the support of a spouse, former spouse, child or other dependent, prior to actually being received by the Participant or beneficiary hereunder, nor shall the Participant's or beneficiary's rights to benefit payments under the Plan be subject in any manner to anticipation, alienation, sale, transfer, assignment, pledge, encumbrance, attachment, or garnishment by creditors of the Participant or beneficiary or to the debts, contracts, liabilities, engagements, or torts of any Participant or beneficiary, or transfer by operation of law in the event of bankruptcy or insolvency of the Participant or any beneficiary, or any legal process.

Section 7.05. No Employment Rights. Neither the adoption of the Plan nor any provision of the Plan shall be construed as a contract of employment or otherwise between the Corporation or a subsidiary or affiliate and any employee, other service provider or Participant, or as a guarantee or right of any employee, other service provider or Participant to future or continued employment or other service with the Corporation or a subsidiary or affiliate, or as a limitation on the right of the Corporation or a subsidiary or affiliate to discharg [illegible].

Section 7.09. Unsecured Creditor. The Plan constitutes a mere promise by the Corporation or a subsidiary or affiliate to make benefit payments in the future. The Corporation's and the subsidiaries' and affiliates' obligations under the Plan shall be unfunded and unsecured promises to pay. The Corporation and the subsidiaries and affiliates shall not be obligated under any circumstance to fund their respective financial obligations under the Plan. Any of them may, in its discretion, set aside funds in a trust or other vehicle, subject to the claims of its creditors, in order to assist it in meeting its obligations under the Plan, if such arrangement will not cause the Plan to be considered a funded deferred compensation plan. To the extent that any Participant or beneficiary or other person acquires a right to receive payments under the Plan, such right shall be no greater than the right, and each Participant and beneficiary shall at all times have the status, of a general unsecured creditor of the Corporation or a subsidiary or affiliate.

*   *   *

4. **Performance Goal Setting**.

A. Performance Goals. The Corporate Performance Goals for the Performance Period shall be the targets assigned to each of the Corporate performance measures, which shall be set by the Committee during the first 90 days of the Performance Period. Unless otherwise determined by the Committee at the beginning of the relevant Performance Period, the Corporate performance measures will be the following objective measures:

(1) Return on Capital Employed (ROCE). Return on Capital Employed shall mean, for the Performance Period, income from consolidated worldwide operations (including minority interests), divided by consolidated worldwide capital employed (including minority interests) expressed as a percentage.

Income from consolidated worldwide operations (including minority interests) shall mean income from operations as reported in the consolidated statement of operations of United States Steel Corporation for the Performance Period.

Capital employed shall be calculated by using the average of the opening balance at the commencement of the Performance Period, and the balances at the end of each quarter during the Performance Period, of the sum of net fixed assets, inventories, accounts receivable and sold accounts receivable, less accounts payable.

For purposes of calculating ROCE for a Performance Period, the following principles shall apply: that if income or loss related to an asset is included in the numerator for any portion of the Performance Period that the related asset's capital employed shall be included in the denominator for the same portion of the Performance Period (and vice versa) and, similarly, if income or loss related to an asset is excluded from the numerator for any portion of the Performance Period that the related asset's capital employed shall be excluded from the denominator for the same portion of the Performance Period (and vice versa).

Subject to the foregoing, the following adjustment provisions shall apply to the numerator and denominator (to the extent included in such amount) of the ROCE performance calculation:

(a) exclude the gain or loss related to a business disposition or divestiture and assume that the business achieved the performance objectives at Business Plan (as defined below) levels during the balance of the Performance Period following such disposition or divestiture;

(b) exclude the gain or loss related to an asset sale not made in the ordinary course of business;

(c) exclude all amounts associated with facility shutdowns/closures;

(d) exclude all amounts associated with long-lived asset impairments;

(e) exclude all amounts associated with acquisitions;

(f) exclude all amounts related to workforce reductions and other restructuring charges and/or other non-recurring gains or losses;

(g) exclude contingent liability and tax accrual amounts for items or events not related to the applicable Performance Period; and

(h) exclude all amounts associated with changes in accounting standards and changes in law that affect reported results;

provided, however, none of the above adjustments shall be made to the ROCE calculation to the extent the events or occurrences relating to the adjustments are recognized and/or contemplated in the Corporation's "Business Plan", as last presented to its Board of Directors within the first 90 days of the year represented by the relevant Performance Period;

provided, further, no adjustment pursuant to any adjustment category, identified as (a) through do as jus7ea

Period in the number of serious injury cases occurring during the Performance Period involving the represented and non-represented employees at the properties and operations of United States Steel Corporation and its subsidiaries as collected and reported to the Vice President – Human Resources for purposes of determining the baseline/target for the relevant Performance Period. A serious injury case shall mean a work-related injury that prevents an employee from returning to work for 31 or more calendar days. This performance measure is to be adjusted in accordance with Section 4.A.(4) of these Regulations.

(b) Toxic Emission Improvement. Toxic Emission Improvement (also referred to as "Environmental Emission Improvement") shall mean the [illegible] improvement, if any, from Performance Period to Performance Period in the number of occurrences of noncompliant environmental emissions [illegible] air and water permits at our domestic and foreign production units and facilities (excluding our joint ventures and Transtar).

For purposes of the Environmental Emission Improvement performance measure only, the Performance Period shall [illegible]

(4) Adjustments to performance measures. Consistent with Section 5.A.(2)(d) hereof, all adjustments to performance measures, whether identified in this paragraph or not, are conditioned upon the requirement that such adjustments can be accomplished in conformance with Section 162(m) of the Internal Revenue Code.

In addition to the other adjustments to performance measures identified in these Regulat dd pe performance ance eel [illegible]

(1) The Committee shall establish and approve the relevant Incentive Targets for each Participant as well as the related Incentive Award for achieving each Performance Goal and/or level of attainment thereof.

(2) The Committee will assess the competitiveness of the various Incentive Award levels.

D. Performance Goal weighting.

(1) Relative weighting. Unless otherwise determined by the Committee when establishing the Performance Goals, the relative weighting assigned to each of the performance measures shall be as follows:

(a) ROCE. Return on Capital Employed shall be 80% of the Incentive Target value.

(b) Shipment Tons. Shipment Tons shall be 20% of the Incentive Target value.

(c) Citizenship Measures. Safety shall add or subtract up to 10% of the Incentive Target value, or have no impact on the Incentive Award, depending upon actual performance with respect to its related Performance Goal. Environmental Emissions shall add or subtract up to 5% of the Incentive Target value, or have no impact on the Incentive Award, depending upon actual performance with respect to its related Performance Goal.

(2) Maximum award level. The maximum award level shall be 215% of the Incentive Target value with achievement of the highest ROCE Performance Goal representing 160% of such award, achievement of the highest Shipment Tons Performance Goal representing 40% of such award and achievement of the highest Citizenship Measures Performance Goals adding 10% (safety) and 5% (environmental emission improvement) each to such award.

5. **Performance Measurement Mechani :8l8l:œ:³ £ ef lo**

shares available under the 2005 Stock Incentive Plan, subject to the terms and conditions of such plan, and provided that the performance period under this Program shall also count toward any minimum performance period required for an unrestricted grant of shares under such plan.

(3) Award Unit Determination Procedure. If the Committee determines to pay all or a portion of an award in the form of common stock, the value of such award, or portion thereof, under this Program shall be converted into a number of shares of common stock by dividing (i) the value of such award, or portion thereof, by (ii) the Common Stock Unit Value, which is to be determined as follows:

(a) Common Stock Unit Value. The Common Stock Unit Value shall be equal to the Fair Market Value (as defined in the 2005 Stock Incentive Plan) of a share of common stock on the date of award (Date of Award). The Date of Award shall be established prospectively by the Committee at the time it determines the award, with the goal of setting the date close in proximity to the related payroll processing date for awards under the Plan. Unless otherwise established by the Committee, the Date of Award shall be the third business day following the date the Committee makes its determination of the award.

(4) Netting of Common Stock Shares. To the extent permitted under the 2005 Stock Incentive Plan and unless otherwise determined by the Committee or an election with respect to a different medium of payment is offered to and elected by a Participant in accordance with procedures approved by the Company, the shares of common stock delivered in connection with any common stock award under this Program shall be net of any tax withholding obligation.

accordance with the terms of the Plan, (ii) the relevant Performance Goals are achieved, (iii) the Participant is employed for at least six (6) months during the Performance Period and (iv) the Committee retains its negative discretion with respect to such awards.

(1) Normal Retirement. Normal Retirement shall mean (a) normal retirement as defined in the applicable pension rules under the United States Steel Corporation Plan for Employee Pension Benefits (Revision of 2003), or similar USS subsidiary plan, or (b) retirement at any age with the consent of the Committee; however, unless specifically consented to in writing by the Committee, Normal Retirement does not include retirement under circumstances in which the employee accepts employment with a company that owns, or is owned by, a business that competes with USS, or its subsidiaries or affiliates.

(B) Resignation, Early Retirement and Other Termination. Following a Participant’s Resignation, Early Retirement or other termination, all pending Incentive Awards are forfeited.

(1) Early Retirement. Early Retirement shall mean a retirement other than a Normal Retirement.

[USS logo]
[J. D. Garraux letterhead]

Mr. John H. Goodish
336 Snowberry Circle
Venetia, PA 15367

February 23, 2009

Dear John,

In consideration for your agreeing to (1) serve as Executive Vice President and Chief Operating Officer of United States Steel Corporation, and (2) forego your opportunity to retire under the terms of the Voluntary Early Retirement Program – 2009 (the “VERP”), the United States Steel Corporation and its successors (the “Corporation”) agree to provide you with the enhanced VERP retirement benefits outlined in paragraph B of this agreement (“Agreement”) upon your separation from service (i.e. your termination from employment from all employers of the Corporation for any reason, including your death), providing you satisfy the eligibility requirements outlined in paragraph A of the Agreement.

In the event of your death prior to separation from service, the enhanced VERP retirement benefits outlined in paragraph B of the Agreement will be (1) payable even if the eligibility requirements outlined in paragraph A have not been satisfied, and (2) calculated as if the date of your retirement was the day immediately prior to the date of your death, and (3) payable within 30 days following the date of your death.

A. **Eligibility**

You will be eligible for the compensation and benefits determined in paragraph B if you continue to serve as the Executive Vice President and Chief Operating Officer of the Corporation and retire on March 31, 2011 from the Corporation. Alternatively, you will be eligible for such compensation and benefits if (1) you continue to serve in such capacity through March 31, 2011, and (2) during the period from January 1, 2011 to March 31, 2011, you request an extension of the Agreement to March 31, 2012, and the Corporation consents to such extension in writing, and (3) you continue to serve as the Executive Vice President and Chief Operating Officer of the Corporation until your retirement from the Corporation on March 31, 2012.

B. **Enhanced VERP Retirement Benefits**

If you satisfy the eligibility requirements in paragraph A above, you will be eligible to receive the compensation and benefits in this paragraph B upon your separation from service, with such amounts determined using the applicable factors in effect as of the date of your retirement.

(1) Severance pay: Equal to 12 months of your monthly base salary determined as of your last day of employment, payable in a lump sum within 30 days following your separation from service, subject to paragraph C, below.

(2) Age and Service: Equal to one additional year for purposes of determining your monthly pension benefits under the USS Pension Plans, including the (1) tax-qualified pension benefit under the United States Steel Corporation Plan for Employee Pension Benefits (Revision of the 2003), (2) the United States Steel Corporation Non Tax-Qualified Pension Plan, and (3) the United States Steel Corporation Executive Management Supplemental Pension Program.

(3) Lump-sums under the USS Pension Plans: Determined using the applicable interest rates outlined in the USS Pension Plans for (a) retirements that occurred in January 2009 (with distributions in February 2009), or (b) retirements that occur in March of the year in which you retire (with distributions [illegible]

During this approximately six-month delay period from the date of your separation from service until the date of payment, simple interest will accrue and be payable on the date of payment of the underlying benefit, based upon the amount due using the average of the interest rates established under the Pension Benefit Guaranty Corporation regulations to determine amittdaedaym am

Exhibit 12.2

United States Steel Corporation
Computation of Ratio of Earnings to Fixed Charges
(Unaudited)

	Year Ended December 31,				

Exhibit 21

UNITED STATES STEEL CORPORATION
SUBSIDIARIES AND JOINT VENTURES
as of December 31, 2008

Company Name
Adela Investment Company, S.A.
Chisholm Coal LLC
Chrome Deposit Corporation
Compagnie de Gestion de Mifergui- Nimba,LTEE
Cygnus Mines Limited
Delaware USS Corporation
Double Eagle Steel Coating Company
Double G Coatings, Inc.
Double G Coatings Company, L.P.
Essex Minerals Company
Feralloy Processing Company
GCW/USS Energy, LLC
Grant Assurance Corporation
Kanawha Coal LLC
Lakeside Land, LLC
La Pointe Iron Company
N

UNITED STATES STEEL CORPORATION
SUBSIDIARIES AND JOINT VENTURES
as of December 31, 2008 (continued)

Company Name
Stelco Erie Corporation
Ontario Tilden Company
Tilden Mining Company, L.C.
Marquette Range Coal Service Company
Mittal Steel USA - Ontario Iron Inc. (prev. Ontario Iron Co.)
Beckley Coal Co.
Mathies Coal Co. (PA)
Straigh n t Mie C

UNITED STATES STEEL CORPORATION
SUBSIDIARIES AND JOINT VENTURES
as of December 31, 2008 (continued)

Company Name

Northern Land Company Limited
Twin Falls Power Corporation Limited
The Stelco Plate Company Ltd.
742784 Ontario Inc.
Baycoat Limited
Baycoat Limited Partnership (Baycoat L.P.)
Z-Line Company
D.C. Chrome Limited
4501039 Canada Inc. (prev. Lake Erie Slab Company Inc.)(See Note 2)
U. S. Steel China, LLC
U. S. Steel Holdings, Inc.
U. S. Steel Holdings II, LLC
Worldwide Steel C.V.
U. S. Steel Europe, B.V.
U. S. Steel Global Holdings I, B.V.
U. S. Steel Košice, s.r.o. (USSK)
Obal-Servis, a.s. Košice
Stabilita d.d.s., a.s.
U. S. Steel Kosice – Austria GmbH
Hutnictvi železa, a.s.
U. S. Steel Košice – Labortest, s.r.o.
U. S. Steel Services s.r.o.
U. S. Seel Kosice – Belgium S.A.
U. S. Steel Košice - Bohemia a.s.
U. S. Steel Kosice - France S.A.
U. S. Steel Košice - SBS, s.r.o.
U. S. Steel Kosice - Germany GmbH
U. S. Steel Kosice (UK) LIMITED
Refrako, s.r.o.
Reliningserv, s.r.o.
Vulkmont a.s. Košice
U. S. Steel Canada Limited Partnership
U. S. Steel Global Holdings II, B.V.
U. S. Steel Enterprises BV
U. S. Steel Serbia, BV
U. S. Steel Serbia, d.o.o.

UNITED STATES STEEL CORPORATION
SUBSIDIARIES AND JOINT VENTURES
as of December 31, 2008 (continued)

Company Name
Serbian Roll Service Company d.o.o. (short name: SRSC d.o.o. Smederevo)
U. S. Steel Holdings IV, Inc.
U. S. Steel International of Canada, LTD.
U. S. Steel Mining Company, LLC
U. S. Steel Receivables LLC
U. S. Steel Timber Company, LLC
U. S. Steel Tubular Products, Inc.
Star Capital Funding, LLC (prev. Star Capital Funding, Inc.)
Zinklahoma, Inc.
Star International Holdings Ltd.
Star China Ltd.
Star TC Holdings, LLC
Lone Star Technologies China, LLC
Star Brazil US, LLC 2
Star Brazil US, LLC1
Lone Star Brazil Holdings 1 Ltda.
Lone Star Brazil Holdings 2 Ltda.
Apolo Tubulars S.A.
Lone Star Steel Holdings, Inc.
Fintube (Thailand) Limited
Fintube Technologies, Inc.
Fintube Canada, Inc.
Aletas Y Birlos SA, De C.V.
Aletas Y Birlos Mexicana SA, De C.V.
UEC Technologies, LLC
Met-Chem Canada, Inc.
Met-Chem, Inc.
UEC Sail Information Technology, LTD.
USX Engineers and Consultants
United States Steel Credit Corporation
United States Steel Export Company de Mexico, S.R.L. de C.V.
Acero Prime, S.R.L. de CV
Acero Prime Servicios, S.R.L. de CV
United States Steel International, Inc.

UNITED STATES STEEL CORPORATION
SUBSIDIARIES AND JOINT VENTURES
as of December 31, 2008 (continued)

Company Name
United States Steel International de Mexico, S.R.L. de C. V.
USS Galvanizing, Inc.
PRO-TEC Coating Company
PRO-TEC Coating Company, Inc.
USS International Services, LLC
USS Lakeside, LLC
Chicago Lakeside Development, LLC
USS Mine Management, Inc.
(owns 10% U. S. Steel Mining, LLC)
USS Oilwell Supply Co., LTD.
USS Oilwell Tubular, Inc.
USS Portfolio Delaware, Inc.
USS Tubular Processing, Inc.
USS WSP, LLC
Worthington Specialty Processing
ProCoil Company, LLC
Worthington Tay I LĈ 7,

Exhibit 24

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned does hereby make, constitute and appoint J. P. Surma, Jr., G. R. Haggerty and L. G. Schultz or any one of them, my true and lawful attorneys-in-fact to sign and execute for me and on my behalf United States Steel Corporation's Annual Report on Form 10-K for the year ended December 31, 2008 to be filed with the Securities and Exchange Commission, and any and all amendments to such report to be filed with the Securities and Exchange Commission pursuant to the Securities Exchange Act of 1934, as amended, in such form as they or any one or more of them may approve, and to do any and all other acts which said attorneys-in-fact may deem necessary or desirable to enable United States Steel Corporation to comply with said Act and the rules and regulations thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 24th day of February, 2009.

/s/ Robert J. Darnall

Robert J. Darnall

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned does hereby make, constitute and appoint J. P. Surma, Jr., G. R. Haggerty and L. G. Schultz or any one of them, my true and lawful attorneys-in-fact to sign and execute for me and on my behalf United States Steel Corporation's Annual Report on Form 10-K for the year ended December 31, 2008 to be filed with the Securities and Exchange Commission, and any and all amendments to such report to be filed with the Securities and Exchange Commission pursuant to the Securities Exchange Act of 1934, as amended, in such form as they or any one or more of them may approve, and to do any and all other acts which said attorneys-in-fact may deem necessary or desirable to enable United States Steel Corporation to comply with said Act and the rules and regulations thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 24th day of February, 2009.

/s/ John G. Drosdick

John G. Drosdick

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POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned does hereby make, constitute and appoint J. P. Surma, Jr., G. R. Haggerty and L. G. Schultz or any one of them, my true and lawful attorneys-in-fact to sign and execute for me and on my behalf United States Steel Corporation's Annual Report on Form 10-K for the year ended December 31, 2008 to be filed with the Securities and Exchange Commission, and any and all amendments to such report to be filed with the Securities and Exchange Commission pursuant to the Securities Exchange Act of 1934, as amended, in such form as they or any one or more of them may approve, and to do any and all other acts which said attorneys-in-fact may deem necessary or desirable to enable United States Steel Corporation to comply with said Act and the rules and regulations thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 24th day of February, 2009.

/s/ Charles R. Lee

Charles R. Lee

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

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IN WITNESS WHEREOF, I have hereunto set my hand and seal this 24th day of February, 2009.

/s/ Jeffrey M. Lipton

Jeffrey M. Lipton

POWER OF ATTORNEY

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POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned does hereby make, constitute and appoint J. P. Surma, Jr., G. R. Haggerty and L. G. Schultz or any one of them, my true and lawful attorneys-in-fact to sign and execute for me and on my behalf United States Steel Corporation's Annual Report on Form 10-K for the year ended December 31, 2008 to be filed with the Securities and Exchange Commission, and any and all amendments to such report to be filed with the Securities and Exchange Commission pursuant to the Securities Exchange Act of 1934, as amended, in such form as they or any one or more of them may approve, and to do any and all other acts which said attorneys-in-fact may deem necessary or desirable to enable United States Steel Corporation to comply with said Act and the rules and regulations thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 24

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned does hereby make, constitute and appoint J. P. Surma, Jr., G. R. Haggerty and L. G. Schultz or any one of them, my true and lawful attorneys-in-fact to sign and execute for me and on my behalf United States Steel Corporation's Annual Report on Form 10-K for the year ended December 31, 2008 to be filed with the Securities and Exchange Commission, and any and all amendments to such report to be filed with the Securities and Exchange Commission pursuant to the Securities Exchange Act of 1934, as amended, in such form as they or any one or more of them may approve, and to do any and all other acts which said attorneys-in-fact may deem necessary or desirable to enable United States Steel Corporation to comply with said Act and the rules and regulations thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 24th day of February, 2009.

/s/ Graham B. Spanier

Graham B. Spanier

<u>POWER OF ATTORNEY</u>

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned does hereby make, constitute and appoint J. P. Surma, Jr., G. R. Haggerty and L. G. Schultz or any one of them, my true and lawful attorneys-in-fact to sign and execute for me and on my behalf United States Steel Corporation’s Annual Report on Form 10-K for the year ended December 31, 2008 to be filed with the Securities and Exchange Commission, and any and all amendments to such report to be filed with the Securities and Exchange Commission pursuant to the Securities [illegible] Exchange Act of 1934, as amended, in such form as they or any one or more of them may approve, and to do any and all other acts which sai[illegible]

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned does hereby make, constitute and appoint J. P. Surma, Jr., G. R. Haggerty and L. G. Schultz or any one of them, my true and lawful attorneys-in-fact to sign and execute for me and on my behalf United States Steel Corporation's Annual Report on Form 10-K for the year ended December 31, 2008 to be filed with the Securities and Exchange Commission, and any and all amendments to such report to be filed with the Securities and Exchange Commission pursuant to the Securities Exchange Act of 1934, as amended, in such form as they or any one or more of them may approve, and to do any and all other acts which said attorneys-in-fact may deem necessary or desirable to enable United States Steel Corporation to comply with said Act and the rules and regulations thereunder.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 24th day of February, 2009.

/s/ Patricia A. Tracey

Patricia A. Tracey

<u>CHIEF FINANCIAL OFFICER CERTIFICATION</u>

I, Gretchen R. Haggerty, certify that:

1. I have reviewed this annual report on Form 10-K 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 ort rtle Exchange } wien, t€nso rt or cau £nentes;

[illegible]

Exhibit 32.1

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

I, John P. Surma, Chairman of the Board of Directors and Chief Executive Officer of United States Steel Corporation, certify that:

(1) The Annual Report on Form 10-K of United States Steel Corporation for the period ending December 31, 2008 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
Chairman of the Board of Directors
and Chief Executive Officer

February 24, 2009

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 Annual Report on Form 10-K of United States Steel Corporation for the period ending December 31, 2008 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. Haggerta Hag