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

FORM 10-Q

(Mark One)

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

For the Quarterly Period Ended September 30, 2011

Or

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

For the transition period from toX .

(Exact name of registrant as s n

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UNITED STATES STEEL CORPORATION
CONSOLIDATED STATEMENT OF OPERATIONS
(Unaudited)

(Dollars in millions, except per share amounts)	Three Months Ended September 30, 2011	Three Months Ended September 30, 2010	Nine Months Ended September 30, 2011	Nine Months Ended September 30, 2010
Net sales:				
Net sales	**$ 4,769**	$ 4,221	**$ 14,110**	$ 12,119
Net sales to related parties *(Note 19)*	**312**	276	**955**	955
Total	**5,081**	4,497	**15,065**	13,074
Operating expenses (income):				
Cost of sales (excludes items shown below)	**4,560**	4,321	**13,679**	12,144
Selling, general and administrative expenses	**181**	148	**550**	448s
Depreciation, depletion and amortization *(Note 5)*	**172**	163	**512**	490
Income from investees	**(27)**	(9)	**(66)**	(13)
Net (gain) loss on disposal of assets *(Notes 4 and 20)*	**-**	14	**(10)**	9
Other income, net	**(4)**	(2)	**(8)**	(7)
Total	**4,882**	4,635	**14,657**	13,071
Income (loss) from operations	**199**	(138)	**408**	3

Notes to Consolidated Financial Statements (Unaudited)

1. Basis of Presentation

United States Steel Corporation (U. S. Steel) produces and sells steel mill products, including flat-rolled and tubular products, in North America and Central Europe. Operations in North America also include transportation services (railroad and barge operations) and real estate operations.

The year-end consolidated balance sheet data was derived from audited statements but does not include all disclosures required for complete financial statements by accounting principles generally accepted in ąrally ac Ame gAm opXSe xĈpedTelperastZd inEWte finan Mlatemste encom audciawts cts, in ĀtQ unit is less than the carrying amount, then perforl theĎ ®

Part D subsidies received by an employer. U. S. Steel recorded a tax charge of $27 million in the first quarter of 2010 to adjust deferred tax assets in order to recognize the estimated future tax effects. The Company believes that its retiree health indemnity plans are exempt from the PPACA's group market reform requirements, but that the HMO plans in which many retirees participate may be required to implement these new requirements, thereby potentially resulting in higher premiums for these retirees. Based on the guidance that has been issued to date with respect to the PPACA provision which imposes an excise tax on high-cost employer-sponsored health plan coverage beginning in 2018, the Company believes it has a de minimis liability exposure for such future excise taxes on retiree medical benefits. Also, the Federal government has approved the Company's applications under the Early Retiree Reinsurance Program (ERRP), which is a temporary program established under the PPACA to reimburse the sponsor of employment-based health plans for a portion of the cost of health care benefits provided to pre-Medicare participants. The Company received approximately $12 million of ERRP reimbursements in the first nine months of 2011 and expects to receive additional reimbursements in the fourth quarter of 2011.

7. Other Financial Costs (Income)

Other financial costs (income) include financing costs as well as foreign currency gains and losses as a result of transactions denominated in currencies other than the functional currencies of U. S. Steel's subsidiaries. During the three months ended September 30, 2011 and 2010, net foreign currency losses of $92 million and gains of $135 million, respectively, were recorded in other financial costs (income). During the nine months ended September 30, 2011 and 2010, net foreign currency gains of $26 million and losses of $19 million, respectively, were recorded in other financial costs (income). The foreign currency gains and losses were primarily due to the accounting remeasurement of a $1.6 billion U.S. dollar-denominated intercompany loan to a European subsidiary, partially offset by gains on euro-U.S. dollar derivatives activity. See note 12 for additional information on U. S. Steel's use of derivatives to mitigate its foreign currency exchange rate exposure.

8. Stock-Based Compensation Plans

U. S. Steel has outstanding stock-based compensation awards that were granted by the Compensation & Organization Committee of the Board of Directors (the Committee) under several stock-based employee compensation plans, which are more fully described in note 14 of the United States Steel Corporation 2010 Annual Report on Form 10-K. An aggregate of 15,450,000 shares of U. S. Steel common stock may be issued under the Plan. As of September 30, 2011, 8,694,281 shares are available for future grants.

U. S. Steel recognized pre-tax stock-based compensation cost in the amount of $8 million and $9 million in the three months ended September 30, 2011 and 2010, respectively, and $24 million and $20 million in the first nine months of 2011 and 2010, respectively.

Recent grants of stock-based compensation consist of stock options, restricted stock units and performance awards. The following table is a general summary of the awards made under the Plan.

Grant Details	May 2011 Grant Shares	May 2011 Grant Fair Value	May 2010 Grant Shares	May 2010 Grant Fair Value
Stock Options	**707,060**	**$ 24.39**	612,270	$ 24.31
Restricted Stock Units	**421,000**	**$ 45.81**	358,240	$ 45.65
Performance Awards	**85,040**	**$ 65.47**	105,640	$ 57.02

The share amounts shown in this table do not reflect an adjustment for estimated forfeitures.
Per share amounts
The number of Performance Awards shown represents the target value of the award.

As of September 30, 2011, total future compensation cost related to nonvested stock-based compensation arrangements was $45 million, and the weighted average period over which this cost is expected to be recognized is approximately 1.3 years.

Compensation expense for stock options is recorded over the vesting period based on the fair value on the date of grant, as calculated by U. S. Steel using the Black-Scholes model and the assumptions listed below. The stock options vest ratably over a three-year service period and have a term of ten years.

Black-Scholes Assumptions	May 2011 Grant	May 2010 Grant
Grant date price per share of option award	**$ 45.81**	$ 45.65
Expected annual dividends per share, at grant date	**$ 0.20**	$ 0.20
Expected life in years	**5.0**	5.0
Expected volatility	**64%**	64%
Risk-free interest rate	**1.8%**	2.1%
Grant date fair value per share of unvested option awards as calculated from above	**$ 24.39**	$ 24.31

The expected annual dividends per share are based on the latest annualized dividend rate at the date of grant; the expected life in years is determined primarily from historical stock option exercise data; the expected volatility is based on the historical volatility of U. S. Steel stock; and the risk-free interest rate is based on the U.S. Treasury strip rate for the expected life of the option.

Restricted stock units generally vest ratably over three years. The fair value of the restricted stock units is the market price of the underlying common stock on the date of the grant.

Performance awards vest at the end of a three-year performance period as a function of U. S. Steel's total shareholder return compared to the total shareholder return of a group of peer companies over the three-year performance period. Performance awards can vest at between zero and 200 percent of the target award. The fair value of the performance awards is calculated using a Monte-Carlo simulation.

9. Income Tax

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losses in Canada and Serbia, which are jurisdictions where we have recorded full valuation allowances on deferred tax assets, and also does not reflect any tax provision or benefit for certain foreign currency remeasurement gains and losses that are not recognized in any tax bosses in not reflee

Serbian deferred tax assets primarily due to cumulative losses in these jurisdictions in recent years. If evidence changes and it becomes more likely than not that the Company will realize the deferred tax assets, the valuation allowance of $863 million for Canadian deferred tax assets and $83 million for Serbian deferred tax assets as of September 30, 2011, would be partially or fully reversed. Any reversals of these amounts would result in a decrease to income tax expense.

10. Net Income (Loss) and Dividends Per Common Share

Net Income (Loss) Per Share Attributable to United States Steel Corporation Shareholders

Basic net income (loss) per common share is based on the weighted average number of common shares outstanding during the period.

Diluted net income (loss) per common share assumes the exercise of stock options, the vesting of restricted stock, restricted stock units and performance awards and the conversion of convertible notes (under the “if-converted” method), provided in each case that the effect is dilutive.

The computations for basic and diluted earnings per common share from continuing operations are as follows:

	Three Months Ended September 30,		Nine Months Ended September 30,	
(Dollars in millions, except per share amounts)	**2011**	**2010**	**2011**	**2010**
Net income (loss) attributable to United States Steel Corporation shareholders	**$ 22**	$ (51)	**$ 158**	$ (233)
Plus income effect of assumed conversion-interest on convertible notes	**-**	-	**16**	-
Net income (loss) after assumed conversion	**$ 22**	$ (51)	**$ [illegible]**	[illegible]

11. Inventories

Inventories are carried aĎ η

13. Debt

(In millions)	Interest Rates %	Maturity	September 30, 2011	December 31, 2010
2037 Senior Notes	6.65	2037	**$ 350**	$ 350
2020 Senior Notes	7.375	2020	**600**	600
2018 Senior Notes	7.00	2018	**500**	500
2017 Senior Notes	6.05	2017	**450**	450
2014 Senior Convertible Notes	4.00	2014		

14. Asset Retirement Obligations

U. S. Steel's asset retirement obligations (AROs) primarily relate to mine and landfill closure and post-closure costs. The following table reflects changes in the carrying values of AROs:

(In millions)	September 30, 2011	December 31, 2010
Balance at beginning of year	**$ 39**	$ 45
Additional obligations incurred	**-**	1
Obligations settled	**(3)**	(7)
Foreign currency translation effects	**-**	(2)
Accretion expense	**2**	2
Balance at end of period	**$ 38**	$ 39

Certain AROs related to disposal costs of the majority of fixed assets at our integrated steel facilities have not been recorded because they have an indeterminate settlement date. These AROs will be initially recognized in the period in which sufficient information exists to estimate their fair value.

15. Variable Interest Entities

Effective January 1, 2010, U. S. Steel adopted updates to ASC Topic 810 related to improvements to financial reporting by enterprises involved with variable interest entities. The updates to ASC Topic 810 include a criterion that requires the primary beneficiary to have the power to direct the activities that most significantly impact the economic performance of the variable interest entity. Due to the addition of this criterion, the adoption resulted in the deconsolidation of the following entities from our consolidated financial statements on a prospective basis.

Gateway Energy & Coke Company, LLC

Gateway Energy & Coke Company, LLC (Gateway) is a wholly owned subsidiary of SunCoke Energy, Inc. in which U. S. Steel has no ownership interest. Gateway has constructed a heat recovery coke plant with an annual capacity of 650,000 tons of coke that began operations in the fourth quarter of 2009 at U. S. Steel's Granite City Works. U. S. Steel has a 15-year arrangement to purchase coke from Gateway under which Gateway is obligated to supply 90 percent to 105 percent of the expected annual capacity of the heat recovery coke plant, and U. S. Steel is obligated to purchase the coke from Gateway at the contract price. As of September 30, 2011, a maximum default payment of approximately $257 million would apply if U. S. Steel terminates the agreement.

There are three activities that most significantly impact Gateway's economic performance: procurement of coking coal used in the production of coke, direction of the operations associated with the production of coke and steam and direction of the sale of coke and steam. U. S. Steel and Gateway jointly direct the sale of coke and steam due to the 15-year arrangement described above; however, U. S. Steel does not have the power to direct the other activities that most significantly impact Gateway's economic performance. Since the only activity in which U. S. Steel shares power is less significant than the combination of the other significant activities, U. S. Steel is not the primary beneficiary. Accordingly, as of January 1, 2010, U. S. Steel deconsolidated Gateway and all activity with Gateway is now accounted for as third party transactions.

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Nine Months Ended September 30, 2010	Total	Comprehensive Income (Loss)	Retained Earnings	Accumulated Other Comprehensive Income (Loss)	Common Stock	Treasury Stock	Paid-in Capital	Non-Controlling Interest
Balance at beginning of year	$4,979		$ 4,209	$ (2,728)	$ 151	$ (608)	$ 3,652	$ 303
Comprehensive income:								
Net loss	(233)	(233)	(233)					
Other comprehensive income (loss), net of tax:								
Pension and other benefit adjustments	128	128		128				
Currency translation adjustment	(47)	(47)		(47)				
Employee stock plans	17					24	(7)	
Dividends paid on common stock	(22)		(22)					
Adoption of ASC Topic 810	(301)							(301)
Cumulative effect of ASC Topic 810 adoption	(1)		(1)					
Other	(1)							(1)
Balance at September 30, 2010	$4,519	$ (152)	$ 3,953	$ (2,647)	$ 151	$ (584)	$ 3,645	$ 1

19. Related Party Transactions

Net sales to related parties and receivables from related parties primarily reflect sales of steel products to equity investees. Generally, transactions are conducted under long-term market-based contractual arrangements. Related party sales and service transactions were $312 million and $276 million for the three months ended September 30, 2011 and 2010, respectively, and $955 million for both of the nine months ended September 30, 2011 and 2010.

Purchases from related parties for outside processing services provided by equity investees amounted to $13 million and $25 million for the three months ended September 30, 2011 and 2010, respectively and $41 million and $72 million for the nine months ended September 30, 2011 and 2010, respectively. Purchases of iron ore pellets from related parties amounted to $55 million and $37 million for the three months ended September 30, 2011 and 2010, respectively and $164 million and $100 million for the nine months ended September 30, 2011 and 2010, respectively.

Accounts payable to related parties inclu y iSepSar 4 million ounts iSepSe,a epS 0ey e– , rn

Remediation Projects

U. S. Steel is involved in environmental remediation projects at or adjacent to several current and former U. S. Steel facilities and other locations that are in various stages of completion ranging from initial characterization through post-closure monitoring. Based on the anticipated scope and degree of uncertainty of projects, we categorize projects as follows:

(1*) Projects with O*

It is impossible to estimate the timing or impact of these or other future government actĎ ∃

Net sales by segment for the third quarter and first nine months of 2011 and 2010 are set forth in the following table:

(Dollars in millions, excluding intersegment sales)	Quarter Ended September 30, 2011	Quarter Ended September 30, 2010	% Change	Nine Months Ended September 30, 2011	Nine Months Ended September 30, 2010	% Change
Flat-rolled Products (Flat-rolled)	**$3,136**	$ 2,763	13%	**$ 9,409**	$ 8,181	15%
U. S. Steel Europe (USSE)	**1,072**	1,034	4%	**3,391**	2,983	14%
Tubular Products (Tubular)	**846**	680	24%	**2,183**	1,804	21%
Total sales from reportable segments	**5,054**	4,477	13%	**14,983**	12,968	16%
Other Businesses	**27**	20	35%	**82**	106	-23%
Net sales	**$5,081**	$ 4,497	13%	**$ 15,065**	$ 13,074	15%

Management's analysis of the **percentage change in net sales** for U. S. Steel's reportable business segments for the quarter ended September 30, 2011 versus the quarter ended September 30, 2010 is set forth in the following table:

Quarter Ended September 30, 2011 versus Quarter Ended September 30, 2010

Steel Products

Volume

Management's analysis of the **percentage change in net sales** for U. S. Steel's reportable business segments for the nine months ended September 30, 2011 versus the nine months ended September 30, 2010 is set forth in the foll, rorta21 r

Estimated annual future pension and other benefit net periodic benefit costs are as follows:

(In millions)	Pension Benefits	Other Benefits
2012	$ 340	$ 120
2013	290	95
2014	260	75

The above estimated annual future net periodic benefit costs for pension and other benefits are calculated using the same major actuarial assumptions as were used in our financial statements as of December 31, 2010 and assumes that actual returns equal expected returns in the future periods shown. These major actuarial assumptions included a 5% discount rate, 8% and 7.5% expected rates of return on the assets in our U.S. plans and our Canadian plans, respectively, and a health care cost trend rate of 8% in the U.S. for 2011 declining to 5% in 2014 and 6% in Canada for 2011 declining to 5% in 2014.

The preceding statement concerning expected 2012 through 2014 net periodic benefit costs for pension and other benefits is a forward-looking statement. This forward-looking statement is based on assumptions, which can be affected by (among other things) return on plan assets, discount rates, health care cost trend rates and general economic conditions. Accordingly, actual results may differ materially from current expectations in the forward-looking statement.

Other benefits costs, including multiemployer plans, totaled $39 million and $119 million in the third quarter and first nine months of 2011, respectively, compared to $38 million and $114 million in the corresponding periods of 2010.

Selling, general and administrative expenses

Selling, general and administrative expenses were $181 million and $550 million in the third quarter and first nine months of 2011, respectively, compared to $148 million and $448 million in the third quarter and first nine months of 2010, respectively. The increase in both periods is primarily related to a $20 million and $60 million increase, respectively, in pension and other benefits costs, which is a portion of the $42 million and $120 million increase, respectively, discussed under pension and other benefits costs above, in the third quarter and first nine months of 2011 as compared to the same periods in 2010.

Income (loss) from operations by segment for the third quarter and first nine months of 2011 and 2010 is set forth in the following table:

	Quarter Ended September 30,		%	Nine Months Ended September 30,		
(Dollars in millions)	**2011**	**2010**	**Change**	[illegible]	[illegible]	

BALANCE SHEET

Receivables increased by $504 million, or 25%, from year-end 2010. Sales in the latter part of a quarter typically represent the majority of the receivables as of the end of the quarter. The increase in receivables at the end of the third quarter compared to year-end 2010 primarily reflected increased average realized prices. Additionally, the month end exchange rate used to translate foreign currency receivables was slightly higher at the end of September versus the end of December.

Receivables sold to third party conduits as of September 30, 2011 reflects accounts receivable sold to third party conduits under our Receivables Purchase Agreement.

Inventories increased by $491 million from year-end 2010 due to increased business volume and our decision to carry higher steel inventories, primarily to provide our automotive and other customers responsive service and position us to take advantage of future business opportunities. In addition, we are currently carrying higher than anticipated raw material inventories in part due to lower than planned steel production.

Income tax receivable decreased by $164 million from year-end 2010 primarily due to a net federal income tax refund of $121 million that was received in the first nine months of 2011.

Accounts payable increased by $357 million from year-end 2010 primarily due to increased business volume and increased capital expenditures.

Borrowings under Receivables Purchase Agreement as of September 30, 2011 reflects the outstanding borrowings under our Receivables Purchase Agreement.

Employee benefits decreased by $423 million from year end 2010 primarily due to U. S. Steel’s $140 million voluntary pension contribution to our main defined benefit pension plan, higher retiree medical payments and favorable effects of foreign currency translation.

CASH FLOW

Net cash provided by operating activities was $108 million for the first nine months of 2011, compared to net cash used in operating activities of $478 million in the same period last year. The improvement is primarily due to improved net income in the first nine months of 2011 and changes in working capital Ö Xthaus M· t ma

gas-based, direct-reduced iron and electric arc steelmaking. We continue

In July 2008, Slovakia granted USSK CO emission allowances as part of the national allocation plan for the 2008 to 2012 trading period (NAP II) approved by the European Commission. Based on actual CO emissions [illegible] to date, we believe that USSK will have sufficient allowances for the NAP II period without purchasing additional allowances. [illegible] [illegible]ions to sell and swap a portion of our emissions allowances and recognized gains related to these transactions [illegible] of approximately $6 million and $7 million in the nine month periods ended September 30, 2011 and 2010, respectively.

[illegible] excess emission allowances registered in 2011 and 2012. Based on the current implementing regulations, U. S. Steel has recorded expense of $4 million and $14 million for the third quarter and first nine months of 2011, respectively.

For the period after 2012, the EU's emissions trading scheme (ETS) will emp[illegible]rd qrd quartespectding

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OUTLOOK

Our Tubular operations are expected to have another strong performance as operating results are expected to be in line with the third quarter. We expect to report lower operating results in the fourth quarter for our North American Flat-rolled and European operations as a result of the slow and uneven economic recovery in those regions.

We expect our Flat-rolled results to reflect an operating loss in the fourth quarter. Average realized prices and shipments are expected to decline as a result of cautious purchasing patterns created by the uncertain economic outlook and increasing domestic supply. The expected lower fourth quarter prices reflect lower average realized prices on spot market business and our index-based contracts, which will incorporate the decrease from the second to the third quarter in published market price assessments. These market factors are expected to bring our operating results down to around a break-even level prior to the effects of increased maintenance outages and Hamilton Works' labor agreement and facility restart costs. With reduced capacity utilization due to market conditions, we are taking the opportunity to perform maintenance outages, resulting in additional costs of approximately $50 million compared to the third quarter. With the ratification of a new three-year labor agreement at Hamilton Works on October 15, 2011, we expect to restart the steel finishing facilities in a staged process late in the fourth quarter. In addition to the idled facility carrying costs, we expect to incur approximately $30 million in costs related to the ratification of the Hamilton Works labor agreement and associated facility restart costs. U. S. Steel will continue to adjust its operating configuration in response to market demand.

We expect the fourth quarter results for our European segment to decrease compared to the third quarter 2011. Shipments and average realized prices are expected to decline as market demand softens in response to the uncertain economic conditions in Europe, particularly Southern Europe. Operating costs are expected to decrease compared to the third quarter, reflecting lower spending and lower raw materials costs. The idled blast furnace at U. S. Steel Serbia is not expected to operate during the fourth quarter.

Tubular fourth quarter 2011 results are expected to be in line with the strong performance achieved in the third quarter as the demand for oil country tubular goods (OCTG) remains strong. Average realized prices are expected to be comparable to the third quarter and shipments are expected to be slightly lower as distributors actively control their inventory levels going into year end, particularly for non-OCTG products.

INTERNATIONAL TRADE

In May 2011, the U.S. International Trade Commission (ITC) concluded its five-year (sunset) reviews of antidumping orders against hot-rolled carbon steel flat products from Brazil and Japan, a countervailing duty order against hot-rolled carbon steel flat products from Brazil, and a suspended antidumping investigation
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Item 4. CONTROLS AND PROCEDURES

EVALUATION OF DISCLOSURE CONTROLS AND PROCEDURES

U. S. Steel has evaluated the effectiveness of the design and operation of its disclosure controls and procedures as of September 30, 2011. These disclosure controls and procedures are the controls and other procedures that were designed to ensure that information required to be disclosed in reports that are filed with or submitted to the U.S. Securities and Exchange Commission is: (1) accumulated and communicated to management, including the Chief Executive Officer and Chief Financial Officer, to allow timely decisions regarding required disclosures and (2) recorded, processed, summarized and reported within the time periods specified in applicable law and regulations. Based on this evaluation, the Chief Executive Officer and Chief Financial Officer concluded that, as of September 30, 2011, U. S. Steel's disclosure controls and procedures were effective.

CHANGES IN INTERNAL CONTROL OVER FINANCIAL REPORTING

There have not been any changes in U. S. Steel's internal control over financial reporting that occurred during the fiscal quarter covered by this quarterly report, which have materially affected, or are reasonably likely to materially affect, U. S. Steel's internal control over financial reporting.

On April 13, 2009, Gary Works r

Fairless Plant

In January 1992, U. S. Steel commenced negotiations with EPA regarding the terms of an Administrative Order on consent, pursuant to RCRA, under which U. S. Steel would perform an RFI and a CMS at our Fairless Plant. A Phase I RFI report was submitted during the third quarter of 1997. The cost to U. S. Steel to continue to maintain the interim measures, develop a Phase II/III RFI Work Plan and implement certain corrective measures is estimated to be $650,000. It is reasonably possible that additional costs of as much as $40 million to $65 million may be incurred at this site in combination with five other projects. See note 20 to the Financial Statements "Contingencies and Commitments – Environmental Matters – Remediation Projects – Projects with Ongoing Study and Scope Development."

Fairfield Works

A consent decree was signed by U. S. Steel, EPA and the U.S. DOJ and filed with the United States District Court for the Northern District of Alabama (United States of America v. USX Corporation) on December 11, 1997. In accordance with the consent decree, U. S. Steel paid a civil penalty of $1 million, completed two supplemental environmental projects at a cost of $1.75 million and initiated a RCRA corrective action program at the Fairfield Works facility. The Alabama Department of Environmental Management (ADEM) with the approval of EPA assumed primary responsibility for regulation and oversight of the RCRA corrective action program at Fairfield Works. ADEM is currently reviewing the Phase II RFI work plan. In January 1999, ADEM included the former Ensley facility site in Fairfield Corrective Action. As of September 30, 2011, costs to complete the remediation at Ensley have amounted to $1.3 million. In total, the accrued liability for remaining work under the Corrective Action Progam was $790,000 at September 30, 2011, based on estimated remaining costs. It is reasonably possible that additional costs of as much as $40 million to $65 million may be incurred at this site in combination with five other projects. See note 20 to the Financial Statements "Contingencies and Commitments – Environmental Matters – Remediation Projects – Projects with Ongoing Study and Scope Development."

Lorain Tubular Operations

In September 2006, U. S. Steel received a letter from the Ohio Environmental Protection Agency (OEPA) inviting U. S. Steel to enter into discussions about RCRA Corrective Action at Lorain Tubular Operations. A Phase I RFI on the identified SWMUs and AOCs is complete and under review by OEPA. As of September 30, 2011, U. S. Steel has spent $806,000 on studies at this site. Costs to complete additional projects are estimated to be $4,000. It is reasonably possible that additional costs of as much as $40 million to $65 million may be incurred at this site in combination with five other projects. See note 20 to the Financial Statements "Contingencies and Commitments – Environmental Matters – Remediation Projects – Projects with Ongoing Study and Scope Development."

Initial construction of a seep collection system at the D2 landfill was completed in September 2011 and start up work is expected to continue through the end of the year. As of September 30, 2011, project costs have amounted to $581,000. The remaining cost of the project is expected to be $559,000 and was recorded as an accrued liability as of September 30, 2011.

On November 16, 2010, OEPA issued an NOV to U. S. Steel for allegedly not submitting a complete and timely NOx Reasonably Available Control Technology (RACT) study of Lorain Tubular Operations, as required by OEPA RACT rules. To comply with OEPA NOx RACT rules, U. S. Steel will install ultra low NOx burners on the No. 4 seamless rotary furnace with completion expected in early 2012. The capital cost is expected to be approximately $3 million.

Item 1A. RISK FACTORS

The following is an addition to the risk factors disclosed in U. S. Steel’s Form 10-K for the year ended December 31, 2010 and Form 10-Q for the quarter ended March 31, 2011.

The terms of our indebtedness contain a new liquidity requirement that may limit our flexibility

The July 20, 2011 amendment and restatement of our $750 million Credit Agreement, which was increased to $875 million, requires that, beginning on February 13, 2014 and extending until the repayment or conversion of the 4.00% Senior Convertible Notes (Notes), we maintain minimum liquidity of at least $350 million if the aggregate outstanding principal amount of the Notes is $350 million or greater or $175 million if the outstanding principal amount is lower than $350 million. The minimum domestic liquidity (as further defined in the agreement) must include at least $145 million of facility availability under the $875 million Credit Agreement.

Item 6. EXHIBITS

4.1	Second Amended and Restated Credit Agreement dated as of June 12, 2009 and amended and restated as of July 20, 2011 among United States Steel Corporation, the Lenders party thereto, the LC Issuing Banks party thereto, and JPMorgan Chase Bank, N.A., as Administrative Agent and Collateral Agent. Incorporated by reference to Exhibit 10.2 to United States Steel Corporation’s Form 8-K filed on July 21, 2011.
10.1	Third Amendment to the Second Amended and Restated Receivables Purchase Agreement, dated as of July 18, 2011 by and among U. S. Steel Receivables LLC, as Seller; United States Steel Corporation, as initial Servicer; the persons party thereto as Funding Agents, CP Conduit Purchasers, Committed Purchasers and LC Banks; and The Bank of Nova Scotia, as Collateral Agent. Incorporated by reference to Exhibit 10.1 to United States Steel Corporation’s Form 8-K filed on July 21, 2011.
10.2	United States Steel Corporation Supplemental Thrift Program
10.3	United States Steel Corporation Non Tax-Qualified Pension Plan
10.4	United States Steel Corporation Supplemental Pension Program
10.5	United States Steel Corporation Long-Term Incentive Compensation Program Administrative Regulations
31.1	Certification of Chief Executive Officer required by Rules 13a-14(a) or 15d-14(a) of the Securities Exchange Act of 1934, as promulgated by the Securities and Exchange Commission pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
31.2	Certification of Chief Financial Officer required by Rules 13a-14(a) or 15d-14(a) of the Securities Exchange Act of 1934, as promulgated by the Securities and Exchange Commission pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
32.1	Certification of Chief Executive Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
32.2	Certification of Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
101	INS XBRL Instance Document
101	SCH XBRL Taxonomy Extension Schema Document

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned chief accounting officer thereunto duly authorized.

UNITED STATES STEEL CORPORATION

By /s/ Gregory A. Zovko

Gregory A. Zovko
Vice President and Controller

October 25, 2011

WEB SITE POSTING

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

Effective June 1, 2010, the amount to be credited for a month to a Member's account under the Program will be equal to 6% 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.

Any amount credited to a Member's account pursuant to this amendment will be subject to the requirements of Internal Revenue Code section 409A.

Beginning January 1, 2002, the amount to be credited to a Member's account in the Program (book entry only) will be credited in the same manner as if the amount had been deposited in the applicable Plan for investment in United States Steel Corporation Common Stock. Beginning November 1, 2004, the number of shares to be credited to a Member's account in the Program (book entry only) will be calculated using the amount of contribution and the net asset value of United States Steel Corporation Common Stock at markets close on the processing date. In addition, amounts credited to a Member's account (book entry only) as of December 31, 2001 relating to USX-U.S. Steel Group Common Stock and USX-Marathon Group Common Stock, respectively, will continue to be held in such accounts as amounts relating to United States Steel Corporation Common Stock and Marathon Oil Corporation Common Stock, respectively. Effective as of the date Marathon Oil Corporation distributes Marathon Petroleum Company Common Stock in a spinoff transaction, the accounts of Members with book entries for Marathon Oil Corporation Common Stock on that date will be credited, in addition, with book entries for Marathon Petroleum Company Common Stock associated with the spinoff transaction. Except as otherwise provided, the rules under the Plans for determining service for eligibility and vesting, Corporation stock values, share determination, beneficiary designation, and vesting will be applicable under this under termination of employment, simple interest will accrue and will be paya

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United States Steel Corporation established the United States Steel Corporation Non Tax-Qualified Pension Plan (the “Plan”), and hereby amends and restates the Plan effective February 21, 2011, as set forth herein. The Plan was previously amended 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 Plan is to compensate individuals for the loss of benefits under the United States Steel Corporation Plan for Employee Pension Benefits (Revision of 2003) (the “Qualified Plan”) that occur 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 which is a participating employer in the Qualified Plan. For the purpose of this Plan, “individual” will be deemed to include the estate of a deceased participant in a Qualified Plan when the terms of the Qualified Plan provide for certain survivor benefits to be paid to an estate because the participant dies without leaving a survivor or surviving spouse. The term “termination of employment”, when used in the context of a condition to, or time of, payment hereunder, shall mean a “separation from service” as that term is used under section 409A(a)(2)(A)(i) of the Code and the regulations thereunder.

Except as otherwise provided herein, each individual who qualifies for a benefit under the terms of the Qualified Plan and whose benefit thereunder is reduced by the limitations under Code sections 415, 401(a)(17), and/or 411(a)(9) is a participant in the Plan and will be eligible to receive the benefits under this Plan if he or she terminates employment. For terminations of employment prior to February 21, 2011, benefits will not be payable under this Plan with respect to any individual who terminates employment prior to age 60 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.

The amount payable under this Plan shall be equal to the difference between: (a) the benefits the individual actually receives under the Qualified Plan, and (b) the benefits which the individual would have received under the Qualified Plan except for the Code limitations outlined in Section 2 above.

Special Rules for Sold Location Participants

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s the eqed ub ounon i ived undet the Q: (Pin e ratiowL otherwise provided in section 4 herein. Such individual’s benefits under this Plan shall be calculated as of his or her Qualified Plan Retirement Date; provided that, for the period between the Qualified Plan Retirement Date and his or her termination of employment, simple interest will accrue and will be payĎalľifi

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.

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a. Administration

The Vice President — Administration, United States Steel and Carnegie Pension Fund, is responsible for the administration of this Plan. The administrator shall decide all questions arising out of and relating to the administration of this Plan. The decision of the plan administrator shall be final and conclusive as to all questions of interpretations and application of the Plan.

b. Amendment or Termination of Plan

The Corporation reserves the right to make any changes in this Plan or to terminate this Plan as to any or all groups of employees covered under this Plan, but in no event shall such amendment or termination adversely affect the vested or non-vested benefits accrued hereunder prior to the effective date of such amendment or termination. If the Plan is terminated, employees who are (or were) covered under this Plan will continue to accrue eligibility service under the Plan for purposes of satisfying the age 60 requirement that was in effect for terminations of employment prior to February 21, 2011 as long as they remain employed with the Corporation, their participating employer, or any member of the controlled group that includes the Corporation. Any amendment to this Plan which changes this Plan (including any amendment which increases, reduces or alters the benefits of this Plan) or any action which terminates this Plan to any or all groups shall be made by a resolution of the United States Steel Corporation Board of Directors (or any authorized committee of such Board) adopted in accordance with the bylaws of United States Steel Corporation and the corporation law of the state of Delaware.

c. No Guarantee of Employment

Neither the creation of this Plan nor anything contained herein shall be construed as giving an individual hereunder any right to remain in the employ of the Corporation.

d. Nonalienation

No benefits payable under this Plan shall be subject in any way to alienation, sale, transfer, assignment, pledge, attachment, garnishment, execution, or encumbrance of any kind by operation of law or otherwise. However, this section shall not apply to portions of benefits applied to satisfy (i) obligations for the withholding of employment taxes, or (ii) obligations under a qualified domestic relations order.

e. No Requirement to Fund

Benefits provided by this Plan shall be paid out of the general assets of the Corporation. No provisions in this Plan, either directly or indirectly, shall be construed to require the Corporation to reserve, or otherwise set aside, funds for the payment of benefits hereunder.

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

United States Steel Corporation (the “Corporation”) established the United States Steel Corporation Executive Management Supplemental Pension Program (“Program”), and amended and restated the Program effective January 1, 2005 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.

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 or she 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”).

Effective March 1, 2011, this Program is closed to new Members.

The term “termination of employment”, when used in the context of a condition to, or time of, payment hereunder, shall mean a “separation from service” as that term is used under section 409A(a)(2)(A)(i) of the Code and the regulations thereunder.

Subject to the consent requirement outlined in the next sentence below, a Member will be eligible to receive the supplemental pension provided under this Program (the “Supplemental Pension”) upon termination of employment after completing fifteen years of continuous service. Benefits will not be payable under this Program with respect to a Member who (a) terminates employment prior to age 60, or (b) effective for an individual who becomes a Member 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.

Subject to the consent requirement outlined in the next sentence below, the surviving spouse of any Member will be eligible to receive the supplemental surviving spouse benefit provided under this Program (the “Supplemental Surviving Spouse Benefit”) if the Member (a) has

between the Member’s Plan Retirement Date and his or her termination of employment, simple interest will accrue and will be payable on the benefit due under this Program 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 Plan during the months included in this period.

Administrative Regulations for the
Long-Term Incentive Compensation Program
<u>under the United States Steel Corporation 2005 Stock Incentive Plan, as Amended and Restated</u>
As amended by the Compensation & Organization Committee
Effective July 26, 2011

1. ______. The Compensation & Organization Committee (the “<u>Committee</u>”) shall administer the Long-Term Incentive Compensation Program (the “<u>Program</u>”) under and pursuant to its authority as provided in Section 3 of the United States Steel Corporation 2005 Stock Incentive Plan, as amended and restated (the “<u>Plan</u>”).

   A. <u>Delegation of Authority</u>. The Committee may delegate to a designated individual (the “<u>Stock Plan Officer</u>”) [illegible] directly responsible for corporate human resources (collectively, the “<u>Senior Officers</u>”) its duties under the Program subject to such conditions and limitations as the Committee shall prescribe, except that only the Committee may designate and grant Awards to Participants. The Committee hereby delegates to the Stock Plan Officer all authority necessary or desirable to administer the Program, including the authority to “consent” upon termination and the authority to delegate all or any portion of the delegated authorities; provided, however, that such authority is limited as follows: (i) only the Committee may (a) designate and grant Awards to Participants (provided that grants to non-executives may be made through a delegated process to one or more Committee members from time to time under rule [illegible]

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C. Compensation Consultant. The Committee may engage a compensation consultant to assess the competitiveness of various target Award levels and advise the Committee.

2. ____________________. All management employees of the Corporation, its Subsidiaries and affiliates are eligible to participate in the Program upon designation by the Committee or Senior Officers (“Participants”).

A. Executive Management. Employees designated by the Committee to be Executive Management are hereby designated to be Participants. Grants to individuals designated to be Executive Management must be approved by the Committee.

B. Rights. No Participant or other employee shall have any claim to be granted an Award under the Program, and nothing contained in the Program or any Award Agreement shall confer upon any Participant any right to continue in the employ of the Corporation, its Subsidiaries or affiliates or interfere in any way with the right of the Corporation, its Subsidiaries or affiliates to terminate a Participant’s employment at any time.

3. ________________________________. Award grants may be made in the following forms:Options, Restricted Stock, Restricted Stock Units, Other Stock-Based Awards, and Performance Awards.

4. _______.

A. Award Grants/Grant Price. The Committee may grant Options to Participants. All Options will be nonstatutory stock options. The exercise price per Share of the Options shall be no less than 100% of the Fair Market Value of the Shares on the date of grant of the Option.

during the Vesting Year will vest, based upon the number of complete months worked during the Vesting Year in which the Participant's termination of employment occurs by reason of Retirement or Termination with Consent. The prorated award will be calculated upon such termination and will vest at the next vesting date. The remaining unvested Option grants are forfeited immediately upon termination. Vested options remain exercisable for three years following such termination or, if less, until the original expiration date.

(a) Example: If the 1/3 ratable vesting for Vesting Year 3 is 1000 shares for Award 1, 1000 shares for Award 2, and 1000 shares for Award 3 and if the Participant terminates employment by reason of Retirement six months following the Award 3 grants, the Participant is entitled to vesting of 1/2 of all grants that would have vested at the end of the Vesting Year during which he or she retires (Vesting Year 3 in this example), or 1500 shares. This example focuses only on the shares that would vest during Vesting Year 3; however, another 3000 shares would have vested in the aggregate following Vesting Years 1 and 2, for a total of 4500 shares vesting under the Awards 1, 2 and 3. The 1500 shares would vest upon the next scheduled vesting date following termination. The post-termination exercise period would be measured for three years following the date of termination, even though the final pro rata tranche does not vest upon termination.

(b) "Retirement" shall mean, for all purposes under the Program, the applicable Participant's termination of employment after having satisfied the age, service and/or other requirements necessary to commence an immediate pension under either: (i) the applicable defined benefit pension plan for the Participant's home country, regardless of whether the Participant is a participant in such pension plan, or (ii) in the case of a home country for which there is no applicable defined benefit plan, the applicable local law or regulation; *provided, however,* such term does not include, unless the Committee consents with knowledge of the specific facts, retirement under circumstances in which the Participant accepts employment with a company that owns, or is owned by, a business that competes with the Corporation, or its Subsidiaries or affiliates. Further, to the extent necessary under applicable local law, Retirement may have such other meaning adopted by the Committee and set forth in the applicable Award Agreement.

(c) "Termination" shall mean the applicable employee's termination of employment other than by Retirement, death or Disability.

(d) "Termination with Consent" shall mean Termination at any age with the consent of the Committee. Consent shall be deemed to be given if the employee incurs a break in continuous service due to layoff or disability as defined under the Corporation’s defined benefit pension plan, regardless of whether the employee is participating in such plan.

(e) “Termination without Consent” shall mean Termination at any age without the consent of the Committee.

(3) Termination without Consent and Termination for Cause. Unless otherwise determined by the Committee, vested and unvested Options are forfeited if termination of employment is due to Termination without Consent or Termination for Cause.

(4) Termination in connection with a Change of Control. Notwithstanding the foregoing provisions of these Regulations, if a Change of Control Termination occurs within two years following a Change of Control, then no Options shall have been, nor shall any Options be, forfeited 5Opt^,'bĎi®Ch,ŇŤ5years fobh T Ď Ď

6.

A. Restricted Stock Unit Grants. The Committee may grant Restricted Stock Units to Participants.

B. Restrictions. During the restriction period a Participant may not sell, transfer, assign, pledge or otherwise encumber or dispose of the Restricted Stock Units. During the restriction period a Participant shall have none of the rights and privileges of a stockholder, howeve plhe veMn pn pn pslle † number of complete months worked during the Vesting Year in which the Participant's termination of employment occurs by reason of Retirement, or Termination with Consent, which is to be calculated upon termination and delivered, subject to the following, upon termination. In the case of any payment considered to be based upon separation from service, and not compensation the Participant could receive without separating from service, then such amounts may not be paid until the first business day of the seventh month following the date of Participant's termination if Participant is a "specified employee" under Section 409A of the Code upon his separation from service. The remaining unvested shares are forfeited immediately upon termination.

(a) Example: If the 1/3 ratable vesting for Vesting Year 3 is 1000 shares for Award 1, 1000 shares for Award 2, and 1000 shares for Award 3 and if the Participant terminates employment by reason of Retirement six months following the Award 3 grants, the Participant is entitled to vesting of 1/2 of all grants that would have vested at the end of the Vesting Year during which he or she retires (Vesting Year 3 in this example), or 1500 shares. This example focuses only on the shares that would vest during Vesting Year 3; however, another 3000 shares would have vested in the aggregate following Vesting Years 1 and 2, for a total of 4500 shares vesting under the Awards 1, 2 and 3. The 1500 shares would vest upon the date of termination.

(3) Termination without Consent and Termination for Cause. Unless otherwise determined by the Committee, unvested Restricted Stock Units are forfeited if termination of employment is due to Termination without Consent or Termination for Cause.

E. Change of Control. Notwithstanding the foregoing provisions of these Regulations, if a Change of Control Termination occurs within 24 months following a Change of Control, then no Restricted Stock Units shall have been, nor shall any Restricted Stock Units be, forfeited upon such termination; rather, all Restricted Stock Units shall vest immediately upon the occurrence of the Change of Control Termination.

7.

A. Performance Periods. Each Performance Period will be approximately three years in length and may overlap with the Performance Periods for the prior year and subsequent year Performance Award grants, if any. Each Performance Period will begin on the third business day following the public release of the Corporation's earnings for the first quarter of the calendar year during which the Performance Period begins and shall end on the twelfth business day following the public release of the Corporation's earnings for the first quarter of the third calendar year succeeding the calendar year during which the Performance Period begins (the approximate three year period is referred to herein as the "Performance Period").

B. Performance Goal Establishment/Grant Mechanics. The Committee shall establish and approve the Performance Goal and the relevant peer group (the “Peer Group”) for performance comparison purposes at the beginning of each Performance Period. Unless otherwise determined by the Committee at the beginning of the relevant Performance Period, the Performance Goal shall be based upon the total shareholder return performance measure, and the Corporation’s total shareholder return shall be compared to the total shareholder return of the Peer Group for the Performance Period.

C. Performance Award Grants. At the beginning of each Performance Period, the Committee may grant Performance Awards to Participants for such Performance Period and shall identify for such grants the amount which may be earned based upon the level of achievement attained (the “Target” award, in the case of attainment of the target level of performance).

D. Performance Vesting.

(1) Payout Calculation. Payout shall be based upon the relative Annualized Total Shareholder Return (“Annualized TSR”) over the Performance Period.

TSR is compared). Awards will be evaluated based upon the following comparison:

(a) Comparative TSR = 25th percentile –> 50% of Target (the Threshold/Minimum Award).

(b) Comparative TSR = 50th percentile –> 100% of Target (the Target Award).

(c) Comparative TSR = 75th percentile and above –> 200% of Target (the Cap/Maximum Award).

(d) Interpolation will be used to determine actual awards for performance that correlates to annual –> 20qual ή following guidelines, which will be used in connection with the calculation:

(a) If a Peer Group Company becomes bankrupt, the bankrupt company will remain in the Peer Group positioned at one level below the lowest performing non-bankrupt Peer Group Company. In the case of multiple bankruptcies, the bankrupt companies will be positioned below the non-bankrupt companies in chronological order by bankruptcy date with the first to be bankrupt at the bottom.

(b) If a Peer Group Company is acquired by another company or entity, including through a management buy-out or going-private transaction, the acquired Peer Group Company will be removed from the Peer Group for the entire Performance Period; provided that if the acquired company became bankrupt prior to it her co ro ro

(f) If the Corporation's and/or any Peer Group Company's stock splits, such company's TSR performance will be adjusted for the stock split so as not to give an advantage or disadvantage to such company by comparison to the other companies, using the principles set forth in Section 8 of the Plan.

(4) Discretion. Notwithstanding any language to the contrary in outstanding or future grant forms, the Committee retains no discretion to reduce any Performance Award to an amount below the amount that would be payable as a result of performance measured against the Performance Goals.

(5) Termination of Employment.

(a) Death and Disability. Unless otherwise determined by the Committee, a prorated value of the Performance Award will vest based upon the date of death during employment or termination of employment by reason of Disability during the Performance Period in accordance with the following schedule´ ou lm

Performance Period 3 Awards and if the Participant terminates employment by reason of Retirement six months following the first day of Performance Period 3, the Participant is entitled to vesting of 5/6's of the Performance Period 1 awards, /2 of the Performance Period 2 awards, and 1/6 of the Performance Period 3 awards (or 1500 shares), subject to the Committee's determination of the payout basis for each Performance Period. That is, the above example assumes that the Committee had determined the Performance Goals had been met at least to the 100% of Target level and that the payout basis was 100% of Target for each period.

(c) Termination without Consent and Termination for Cause. Unless otherwise determined by the Committee, Performance Awards will be forfeited [illegible] without Consent or Termination for Cause.

(6) Change of Control. Notwithstanding the foregoing provisions of the Regulations, if a Change of Control occurs, (i) the Performance Period shall automatically end, (ii) the actual performance level for the abbreviated Performance Period shall be measured against the established Performance Goals, the performance criteria shall be de [illegible] goin

(b) Original Performance Period. In the event of a Change of Control, the original Performance Period shall be deemed to end on the third anniversary of the date of grant of the Performance Award.

Exhibit 31.1

CHIEF EXECUTIVE OFFICER CERTIFICATION

I, John P. Surma, certify that:

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

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

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

   a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

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

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

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

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

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

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

October 25, 2011

/s/ John P. Surma

Exhibit 31.2

CHIEF FINANCIAL OFFICER CERTIFICATION

I, Gretchen R. Haggerty, certify that:

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

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

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 Quarterly Report on Form 10-Q of United States Steel Corporation for the period ending September 30, 2011, 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

October 25, 2011

A signed original of this written statement required by Section 906 of the Sarbanes-Oxley Act of 2002 has been provided to United States Steel Corporation and will be retained by United States Steel Corporation and furnished to the Securities and Exchange Commission or its staff upon request.

Exhibit 32.2

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

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

(1) The Quarterly Report on Form 10-Q of United States Steel Corporation for the period ending September 30, 2011, fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the foregoing report fairly presents, in all material respects, the financial condition and results of operations of United States Steel Corporation.

/s/ Gretchen R. Haggerty
Gretchen R. Haggerty
Executive Vice President
and Chief Financial Officer

October 25, 2011

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.