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SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 11-K

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Section

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(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934
For the Fiscal Year Ended December 31, 2009

OR

SECURITIES EXCHANGE ACT OF 1934
For the transition period from _____ to _____

Commission file number 333-151440

United States Steel Corporation

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The Corporation

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Report of Independent Registered Public Accounting Firm

To the Participants and Administrator of

United States Steel Corporation Savings
Fund Plan for Salaried Employees

In connection with the accompanying statements of net assets available for benefits and the related

statements of changes in net assets available for benefits present fairly, in all material respects, the

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

(In thousands)

	December 31,	
	<u>2009</u>	<u>2008</u>
Assets		
Investments:		
Investments at fair value	\$ 869,049	\$ 731,018
Receivables:		
Investment sales	940	180
Other	146	50
<i>Total assets</i>	<u>870,135</u>	<u>731,248</u>
Liabilities		
Investment purchases	113	255
	<u>113</u>	<u>255</u>
Net assets available for benefits at fair value	870,022	730,993
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	4,219	10,934
Net assets available for benefits	<u>\$ 874,241</u>	<u>\$ 741,927</u>

See notes to the consolidated financial statements of these financial statements

UNITED STATES STEEL CORPORATION SAVINGS FUND PLAN FOR SALARIED EMPLOYEES

NOTES TO FINANCIAL STATEMENTS

December 31, 2009 and 2008

4 *Plan description* – The following description provides general information regarding the United States Steel

Company's Savings Fund Plan for Salaried Employees (the Plan) is a defined contribution plan which covers

UNITED STATES STEEL CORPORATION SAVINGS FUND PLAN FOR SALARIED EMPLOYEES

NOTES TO FINANCIAL STATEMENTS (continued)
December 31, 2009 and 2008

- b. **Payment of benefits** - Unmatched after-tax savings can be withdrawn at any time. Pre-tax savings and earnings thereon are available only for withdrawal at termination of employment or age 59½, except ~~under certain financial hardship conditions. Vested company contributions and earnings are available for~~

withdrawal, upon vesting, except that vested company contributions and a participant's matched after-tax savings cannot be withdrawn within 24 months after the contribution is made. A participant who terminates employment for any reason, and who, on the effective date of termination, had three or more ~~years of continuous service, is entitled to receive his or her entire account balance, including all company~~

NOTES TO FINANCIAL STATEMENTS (continued)
December 31, 2009 and 2008

Fidelity U.S. Bond Index Fund - An income mutual fund that seeks to provide investment results that correspond to the total return of the bonds in the Barclays Capital Aggregate Bond Index. The fund

NOTES TO FINANCIAL STATEMENTS (continued)

December 31, 2009 and 2008

United States Steel Corporation Stock Fund - Fidelity Investments acts as custodian, purchasing and selling agent. Dividends are reinvested into additional shares. Returns depend on the performance of United States Steel Corporation Common Stock. The Plan was amended February 2, 2004 to provide

UNITED STATES STEEL CORPORATION SAVINGS FUND PLAN FOR SALARIED EMPLOYEES

NOTES TO FINANCIAL STATEMENTS (continued)
December 31, 2009 and 2008

Effective February 25, 2009, the Plan was amended to include provisions relating to the 2009 Voluntary Early Retirement Program (2009 VERP). Similar amendments were made effective April 29, 2010 relating to the

Effective February 1, 2009, the Plan was amended to reflect the sale of a portion of Elgin, Joliet & Eastern Railway Company to Grand Trunk Corporation, a wholly-owned subsidiary of Canadian National Railway

UNITED STATES STEEL CORPORATION SAVINGS FUND PLAN FOR SALARIED EMPLOYEES

NOTES TO FINANCIAL STATEMENTS (continued)
December 31, 2009 and 2008

As described in Note 2a, because the guaranteed investment contracts are fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contracts. Contract value, as reported to the Plan by the insurance companies, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may periodically direct their withdrawal of funds to a designated beneficiary.

The Company is not aware of any events that would limit the Plan's ability to transact at contract value with the issuer. In addition, the guaranteed investment contracts do not permit the insurance company to terminate the agreement prior to the scheduled maturity date as long as the Plan does not breach any material obligation, representation or certification which would materially affect the insurance company's risk.

There are no reserves against contract value for credit risk of the contract issuer or otherwise.

Average yields on GIF:

	<u>2009</u>	<u>2008</u>
Based on actual earnings	2.09%	3.91%
Based on interest rate		
credited to participants	1.64%	2.51%

UNITED STATES STEEL CORPORATION SAVINGS FUND PLAN FOR SALARIED EMPLOYEES

NOTES TO FINANCIAL STATEMENTS

December 31, 2009 and 2008

During 2009 and 2008, the Plan's investments (including net income/loss) are as follows:

Assets held during the year associated/(disassociated) in value as follows (dollars in thousands):

UNITED STATES STEEL CORPORATION SAVINGS FUND PLAN FOR SALARIED EMPLOYEES

NOTES TO FINANCIAL STATEMENTS (continued)

December 31, 2009 and 2008

17. Fair Value Measurement Effective January 1, 2009, the Plan adopted ASC Topic 820, Fair Value

Measurements and Disclosures There was no material impact to the Plan's financial statements from

adoption of ASC Topic 820. ASC topic 820 establishes a single definition of fair value, creates a three-tier hierarchy as a framework for measuring fair value based on inputs used to value the Plan's investments, and

UNITED STATES STEEL CORPORATION SAVINGS FUND PLAN FOR SALARIED EMPLOYEES

NOTES TO FINANCIAL STATEMENTS (continued)
December 31, 2009 and 2008

The following is a summary of the Plan's assets carried at fair value:

	Investments at Fair Value at December 31, 2009 (in thousands)			
	Total	Quoted Prices (Level 1)	Other Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Interest-bearing cash	\$ 1,036	\$ 1,036	\$ -	\$ -
Common stock	123,522	123,522		
Mutual Funds:				
Index fund	44,893	44,893		
Large value fund	18,743	18,743		
Large blend funds	122,753	122,753		
Large growth fund	5,658	5,658		
Mid growth fund	49,512	49,512		
Small growth fund	10,048	10,048		
Emerging markets fund	50,290	50,290		
Specialty fund	12,530	12,530		
Total Mutual Funds	397,474	397,474	-	-
Common Collective Trusts	334,951		334,951	-
Loans to participants	12,066			12,066
Investments at fair value	\$869,049	\$522,032	\$334,951	\$12,066

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year

UNITED STATES STEEL CORPORATION SAVINGS FUND PLAN FOR SALARIED EMPLOYEES

NOTES TO FINANCIAL STATEMENTS (continued)
December 31, 2009 and 2008

Investments at Fair Value at December 31, 2008
(in thousands)

	Total	Quoted Prices (Level 1)	Other Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Common stock	\$90,484	\$90,484	\$ -	\$ -
Mutual Funds	294,502	294,502	-	-
Common Collective Trusts	261,230		261,230	-
Loans to participants	13,403			13,403
Guaranteed investment contracts	71,399	-		71,399
Investments at fair value	<u>\$731,018</u>	<u>\$384,986</u>	<u>\$261,230</u>	<u>\$84,802</u>

The following table sets forth a summary of changes in the fair value of the Plan's Level 2 assets for the year

ended December 31, 2008:

(in thousands)

	Loans to participants	investment contracts
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UNITED STATES STEEL CORPORATION SAVINGS FUND PLAN FOR SALARIED EMPLOYEES

NOTES TO FINANCIAL STATEMENTS (continued)
December 31, 2009 and 2008

In May 2009, the FASB issued new guidance on disclosure in the financial statements to reflect the effects of subsequent events that provide additional information on conditions about the financial statements as of the

Statements of Assets Available for Benefits date (recognized subsequent events) and disclosure of subsequent events that provide additional information about conditions after the Statements of Assets Available for Benefits date if the financial statements would otherwise be misleading (unrecognized subsequent events). The Plan

adopted the accounting standard as of December 31, 2009. Events or transactions occurring after period end

SAVINGS FUND PLAN FOR SALARIED EMPLOYEES
EIN 25-1897152/ PN 003

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2009

(a)	(b) <u>Identity of Issuer/Fund Name</u>	(c) <u>Shares</u>	(d) <u>Cost</u>	(e) <u>Current Value</u>
	Interest-bearing Cash			
*	Federated U.S. Treasury Cash Reserves - Institutional Class	1,035,761	<u>1,035,761</u>	<u>1,035,761</u>
	Total		1,035,761	1,035,761

* Party-in-interest for which a statutory exemption exists.

All investments are participant directed

SAVINGS FUND PLAN FOR SALARIED EMPLOYEES

PLAN NUMBER: 0000000000

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2009

(a)	(b) <u>Identity of Issuer/Fund Name</u>	(c) <u>Shares</u>	(d) <u>Cost</u>	(e) <u>Current Value</u>
	Corporate Stocks: Common			
	Marathon Oil Corporation	1,220,726	14,330,237	38,111,068
	Marathon Oil Corporation - Stock Purchase Account		-	<u>1,127</u>
	Total		14,330,237	38,112,195

All investments are participant directed.

SAVINGS FUND PLAN FOR SALARIED EMPLOYEES
EIN 25-1897152/ PN 003

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2009

(a)	(b) <u>Identity of Issuer/Fund Name</u>	(c) <u>Description</u>	(d) <u>Cost</u>	(e) <u>Current Value</u>
	Loans to Participants: Other			
	Loan Accounts	Maturity 0-5 years; Interest Rate 4.5 to 9.25%; Maturity Value 12,065,795	<u>11,176,955</u>	<u>11,176,955</u>
	Total		11,176,955	11,176,955

All investments are participant directed.

SAVINGS FUND PLAN FOR SALARIED EMPLOYEES
EIN 25-1897152/ PN 003

Schedule H Line 4i - Schedule of Assets (Held at End of Year)

December 31, 2009

(a)	(b)	(c)	(d)	(e)
	<u>Identity of Issuer/Fund Name</u>	<u>Shares</u>	<u>Cost</u>	<u>Current Value</u>

Value of Interest in Common/Collective Trusts

Total			339,169,942	339,169,942
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* Party-in-interest for which a statutory exemption exists.

All investments are participant directed.

**SAVINGS FUND PLAN FOR SALARIED EMPLOYEES
EIN 25-1897152/ PN 003**

Schedule H, Line 4: Schedule of Assets (Valued at End of Year)

December 31, 2009

(a)	(b)	(c)	(d)	(e)
	<u>Identity of Issuer/Fund Name</u>	<u>Shares/Face</u>	<u>Cost</u>	<u>Current Value</u>

Value of Interest in Registered Investment Companies

*	Fidelity Freedom 2010	809,221	11,043,256	10,123,352
*	Fidelity Freedom 2020	907,918	12,239,592	11,394,371
*	Fidelity Freedom 2030	684,612	9,175,751	8,482,340
*	Fidelity Freedom 2040	732,559	5,531,974	5,245,120
*	Fidelity Freedom 2050	318,237	2,696,353	2,657,286
*	Fidelity Freedom Income	521,570	5,613,947	5,601,662
*	Fidelity Freedom 2060	1,745,000	20,000,000	18,000,000

SAVINGS FUND PLAN FOR SALARIED EMPLOYEES

**Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2009**

	<u>Identity of Issuer/Fund Name</u>	<u>Shares</u>	<u>Cost</u>	<u>Current Value</u>
	Employer-Related Investments: Employer Securities			
*	United States Steel Corporation	1,549,508	84,672,443	85,408,908
	United States Steel Corporation - Stock Purchase Account			

Total		887,011,259	872,379,195
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Total Investments 887,011,259 872,379,195

* Party-in-interest for which a statutory exemption exists.

SIGNATURES

THE PLAN. Pursuant to the requirements of the Securities Exchange Act of 1934,
the administrator of the USS Savings Fund Plan For Salaried Employees hereby certifies

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

[REDACTED]