

Registration No. 333-36840

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

POST-EFFECTIVE AMENDMENT NO. 2
TO
FORM S-8
REGISTRATION STATEMENT
UNDER THE SECURITIES ACT OF 1933

UNITED STATES STEEL CORPORATION(1)
(Exact name of Registrant as Specified in Its Charter)

DELAWARE
(State or Other Jurisdiction
of Incorporation or Organization)

25-1897152
(I.R.S. Employer
Identification Number)

600 GRANT STREET PITTSBURGH, PA
(Address of Principal Executive Offices)

15219-2800
(Zip Code)

USX CORPORATION SAVINGS FUND PLAN FOR SALARIED EMPLOYEES
(TO BE RENAMED "UNITED STATES STEEL CORPORATION SAVINGS FUND PLAN
FOR SALARIED EMPLOYEES")
(Full Title of the Plan)

Dan D. Sandman
Vice Chairman and Chief Legal & Administrative Officer,
General Counsel and Secretary
United States Steel Corporation
600 Grant Street, Pittsburgh, PA 15219-2800
(Name and Address of Agent For Service)

(412) 433-1121
(Telephone Number, Including Area Code, of Agent For Service)

(1) This Post-Effective Amendment No. 2 is being filed with the Plan

on Form 8-A/A pursuant to Section 12 of the Exchange Act, including any amendment or report filed for the purpose of updating any such description

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All documents filed by USS with the Commission pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act, subsequent to the date of this Registration Statement and prior to

the filing of a post-effective amendment to this Registration Statement that indicates that all securities offered hereby have been sold or that de-registers all securities then remaining unsold, shall be deemed to be incorporated in this Registration Statement by reference and to be a part hereof from the date of filing of such documents.

Any statement contained in this Registration Statement, in an amendment hereto, or in a document incorporated by reference herein, shall be deemed modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein, in any subsequently filed supplement to this Registration Statement, or any document that is also incorporated by reference herein, modifies or supersedes such statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to

Item 4. DESCRIPTION OF SECURITIES.

Not applicable.

Item 5. INTERESTS OF NAMED EXPERTS AND COUNSEL.

~~Robert M. [redacted], Assistant General Counsel and Assistant Secretary to the Board~~

directors or officers.

The Corporation's Certificate of Incorporation provides that no director shall be personally liable to the Corporation or its stockholders for monetary damages for any breach of fiduciary duty by such director as a director, except (i) for breach of the director's duty of loyalty to the Corporation or its stockholders, (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (iii) pursuant to Section 174 of the Delaware General Corporation Law, or (iv) for any transaction from which the director derived an improper personal benefit.

Item 7. EXEMPTIONS FROM REGISTRATION CLAIMED.

Not applicable.

Item 8. EXHIBITS.

Refer to Exhibit Index following.

Item 9. UNDERTAKINGS.

(a) The undersigned registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to the registration statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement.

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

provided however, that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the registration statement is on form S-3, Form S-8 or Form F-3, and the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Commission by the registrant pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the registration statement.

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the registrant's annual report pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification

~~SECURITIES ACT OF 1933~~ against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is

asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such court.

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant declares that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has e

-----	Charles R. Lee	Director
	*	
-----	Paul E. Lego	Director
	*	
-----	John F. McGillicuddy	Director

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<CAPTION>

<S>	NAME	<C>	TITLE
	*		
-----	Dan D. Sandman		Vice Chairman and Director
	*		
-----	Seth E. Schofield		Director
	*		
-----	John W. Snow		Director
	*		
-----	Douglas C. Yearley		Director

*By: /s/ Gretchen R. Haggerty

Gretchen R. Haggerty, attorney-in fact

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EXHIBIT INDEX

Exhibit Number	Description
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4(a)	Rights Agreement, dated as of December 31, 2001, by and between USS and Mellon Investor Services, LLC, as Rights Agent filed as Exhibit 4 to the Registration Statement on Form 8-e01 ---R es

United States Steel Corporation
Law Department
600 Grant Street
Pittsburgh, PA 15219-2800
412 433 2877
Fax: 412 433 2811
email: rmstanton@uss.com

ROBERT M. STANTON
Assistant General Counsel-
Corporate

January 8, 2002

Board of Directors
United States Steel Corporation
600 Grant Street
Pittsburgh, Pennsylvania 15219-2800

Attention: Mr. Thomas J. Usher, Chairman of the Board,
Chief Executive Officer and President

To the Board" ~~Commissioner~~ J

I am Assistant General Counsel and Assistant Secretary of United States Steel Corporation, a Delaware Corporation ("USS"). I refer to Post Effective Amendment No. 2 to the Registration Statement on Form S-8 (333-36840), originally filed by USX Corporation (the "Registration Statement") under the Securities Act of 1933, as amended, to be filed (and adopted as its own Registration Statement in accordance with Rule 414) by USS with the Securities and Exchange Commission (the "Commission") on January 8, 2002.

I, or attorneys subject to my ccb ec@cid@ec

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 (No. 333-36840) of United States Steel Corporation of our report dated February 7, 2001 relating to the combined financial statements of United States Steel, which are included in USX Corporation's Proxy Statement on Schedule 14A, filed on August 15, 2001. We also consent to the incorporation by reference in this Registration Statement on Form S-8 of United States Steel Corporation of our reports dated February 7, 2001 relating to the Consolidated Financial Statements and Financial Statement Schedule of USX Corporation and the Financial Statements of the U. S. Steel Group, which are included in USX Corporation's Annual Report on Form 10-K/A for the year ended December 31, 2000.

We also consent to the incorporation by reference in this Registration Statement of our report dated June 27, 2001 relating to the financial statements of the USX Corporation Savings Fund Plan for Salaried Employees on Form 11-K for the year ended December 31, 2000.

/s/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Pittsburgh, PA 15219-2974
January 8, 2002

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That, effective immediately following the Separation (as defined in the Agreement and Plan of Reorganization between USX Corporation and United States

Corporation (for adoption by United States Steel Corporation), on forms prescribed by the Securities and Exchange Commission (collectively, "Registration Statements"), and any and all amendments to the Registration Statements or further registration statements to be filed with the Securities and Exchange Commission pursuant to the Securities Act of 1933, 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 this 27th day of November, 2001.

/s/ Roy G. Dorrance

Roy G. Dorrance

POWER OF ATTORNEY

KNOW ALL MEN 9-le said Act dâ

KNOW ALL MEN BY THESE PRESENTS:

That, effective immediately following the Separation (as defined in the Agreement and Plan of Reorganization between USX Corporation and United States Steel LLC dated as of July 31, 2001), the undersigned does hereby make, constitute and appoint John P. Surma, Jr., Albert E. Ferrara, Jr. and Gretchen R. Haggerty, or any one of them, my true and lawful attorneys-in-fact, each with the power of substitution and resubstitution, to sign, execute and file for me and on my behalf one or more registration statements registering United States Steel Corporation common stock to be issued pursuant to various employee benefit plans and dividend reinvestment/direct stock purchase plans as may be required and/or contemplated in connection with the Separation, and any exhibits thereto, including post-effective amendments to existing registration statements of USX Corporation (for adoption by United States Steel Corporation), on forms prescribed by the Securities and Exchange Commission (collectively, "Registration Statements"), and any and all amendments to the Registration Statements, and to file with the Securities and Exchange Commission pursuant to the Securities Act of 1933, 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 this 27th day of November, 2001.

/s/ Paul E. Lego

Paul E. Lego

POWER OF ATTORNEY

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IN WITNESS WHEREOF, I have hereunto set my hand this 27th day of November, 2001.

/s/ John P. Surma, Jr.

John P. Surma, Jr.

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