)  ${}^{\rm g}{\rm ks}$  FileD  ${}^{\rm g}{\rm H}_{\rm L}$  the securities and exchange commission on september 6, 2002

REGISTRATION NO. 333-\_\_

SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

\_\_\_\_\_

FORM S-8 REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

\_\_\_\_\_

UNITED STATES STEEL CORPORATION (EXACT NAME OF REGISTRANT AS SPECIFIED IN ITS CHARTER)

DELAWARE (STATE OR OTHER JURISDICTION (STATE OR OTHER JURISDICTION (I.R.S. EMPLOYER OF INCORPORATION OR ORGANIZATION) IDENTIFICATION NUMBER)

25-1897152 (I.R.S. EMPLOYER

600 GRANT STREET PITTSBURGH, PA 15219-2800 (ADDRESS OF PRINCIPAL EXECUTIVE OFFICES) (ZIP CODE)

> 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)

CALCULATION OF REGISTRATION FEE

<TABLE> <CAPTION>

\_\_\_\_\_ PROPOSED MAXIMUM PROPOSED MAXIMUM AMOUNT OF TITLE OF SECURITIESAMOUNT TO BEOFFERING PRICE PERAGGREGATE OFFERINGTO BE REGISTEREDREGISTEREDSECURITY (1)PRICE (1) REGISTRATION ㅋㅋㅋ <S> < C > < C > <C> < C > United States Steel Corporation Common Stock, par value \$1.00 per share 5,500,000 \$70,565,000 \$12.83 \$6.492 </TABLE>

(1) Estimated solely for purposes of calculating the registration fee pursuant to Rules 457(c) and (h) under the Securities Act of 1933, as amended (the "Securities Act"), on the basis of the average of the high and low sale prices for common stock of United States Steel Corporation ("Common Stock") as reported on the New York Stock Exchange on September 5, 2002.

PA feaining thSSS s <C> Note: The document(s) containing the informatgcom

being filed with the Securities and Exchange Commission (the "Commission") either as part of this Registration Statement or as prospectuses or prospectus supplements pursuant to Rule 424. United States Steel Corporation shall maintain a file of such documents in accordance with the provisions of Rule 428. Upon request, United States Steel Corporation shall furnish the Commission or its staff a copy or copies of any or all documents included in such file.

> PART II INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. INCOR2TION ST St. RRNT

Sector of the Corporation as an officer, director, employee or agent of another corporation, partnership, joint venture, trust, enterprise, or nonprofit entity.

The Corporation is empowered by Section 145 of the Delaware General Corporation Law, subject to the procedures and limitations stated therein, to indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the Corporation) by reason of the fact that such person is or was a director, officer, employee or agent of the Corporation, or is or was serving at the request of the Corporation as a director, officer, employee or agent of **anosher(rorpopati@acopartnership**, joint venture, trust or other enterprise, against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by such person in connection with **suchewetiso**n, suit or proceeding if the person acted in good faith and in a manner the person reasonably believed to be in or not opposed to the best interests of the Corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his conduct was unris conducton, and, inon, and, the Delaw, emdriminal action 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 **registrand Fithennadt** of the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnific fucho

<S>

# <C>

## TITLE

\* Chairman of Board, Chief - ----- Executive Officer and President Thomas J. Usher (Principa caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Pittsburgh, Commonwealth of Pennsylvania, on September 6, 2002.

UNITED STATES STEEL AND CARNEGIE PENSION FUND, AS PLAN ADMINISTRATOR

By: /s/ R. L. Wynkoop

Name: R. L. Wynkoop Title: Chairman, Administrative Committee

EXHIBIT INDEX

Exhibit Number - -----

Description

4(a) The Fourth Article of USS's Certificate of Incorporation, r

[LOGO]

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

September 6, 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 of Directors:

I am Assistant General Counsel and Assistant Secretary of United States Steel Corporation, a Delaware corporation ("USS"). I, or attorneys subject to my supervision, have served as counsel to USS in connection with the proposed issuance of up to 5,500,000 shares of common stock, par value \$1.00 per share, of USS (the "Shares") in connection with the United States Steel Corporation Savings Fund Plan For Salaried Employees and in the preparation and filing with the Securities and Exchange Commission of a Registration Statement on Form S-8 ("Registration Statement") relating to such Shares.

As Assistant General Counsel and Assistant Secretary of USS, I am familiar with USS's Certificate of Incorporation and By-Laws. I am also familiar with the resolution adopted by USS's Board of Directors on April 30, 2002 authorizing the issuance of the Shares. I have examined the Registration Statement and have examined or caused to be examined such other documents, corporate records and certificates of corporate officers and public officials as I have deemed relevant or necessary to giving the opinion set forth below.

Based on the foregoing, I am of the opinion that the issuance of the Shares has been approved by all necessary corporate action and that when the Shares are sold they will be legally issued, fully paid and non-assessable.

I hereby consent to the filing of this opinion as an Exhibit to the Registration Statement.

Very truly yours,

/s/ Robert M. Stanton

Robert M. Stanton

## CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in this Registration Statement on  $\ensuremath{\mathsf{For}}$ 

### INDEPENDENT AUDITORS' CONSENT

We consent to the incorporation by reference in this Registration Statement of United States Steel Corporation on Form S-8 of our report dated March 28, 2002 (which report expresses an unqualified opinion and includes explanatory paragraphs relating to the uncertainties about the consequences of the bankruptcy proceedings and the ability to continue as a going concern), appearing in the Annual Report on Form 10-K of Republic Technologies International Holdings, LLC for the year ended December 31, 2001.

/s/ Deloitte & Touche LLP

Cleveland, Ohio

September 6, 2002

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 28th day of May, 2002.

/s/ Roy G. Dorrance Roy G. Dorrance

#### POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned does hereby make, constitute and appoint Thomas J. Usher, John P. Surma, Jr. and Gretchen R. Haggerty, or any one of them, my true and lawful attorneys-in-fact to sign and execute for me and on my behalf a registration statement on Form S-8 to be filed by United States Steel Corporation with the Securities and Exchange Commission in connection with the issoancentofdadDiminomadSemited States Steel Corporation Common Stock pursuant to the United StatesSSteelcorperabencflawingshRindd Plam,oandoaEgmandladmd amenote with filedil

dission in cnd t withon to 1

2002.

/s/ Seth E. Schofield Seth E. Schofield

#### POWER OF ATTORNEY

#### KNOW ALL MEN BY THESE PRESENTS:

That the undersigned does hereby make, constitute and appoint Thomas J. Usher, John P. Surma, Jr. and Gretchen R. Haggerty, or any one of them, my true and lawful attorneys-in-fact to sign and execute for me and on my behalf a registration statement on Form S-8 to be filed by United States Steel Corporation with the Securities and Exchange Commission in connection with the issuance of additional United States Steel Corporation Common Stock pursuant to the United States Steel Corporation Savings Fund Plan, and any and all amendments to such registration statement 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 here unto set my hand this 28th day of May, 2002.

> /s/ John W. Snow John W. Snow

#### POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned does hereby make, constitute and appoint Thomas J. Usher, John P. Surma, Jr. and Gretchen R. Haggerty, or any one of them, my true and lawful attorneys-in-fact to sign and execute for me and on my behalf a registration statement on Form S-8 to be filed by United States Steel Corporation with the Securities and Exchange Commission in connection with the issuance of additional United States Steel Corporation Common Stock pursuant to the United States Steel Corporation savings Fund Plan, and any and all amendments to such registration statement 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 here unto set my hand this 28th day of May, 2002.

> /s/ John P. Surma, Jr. John P. Surma, Jr.