
SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

F

PART I

INFORMATION REQUIRED IN SECTION 10(A) PROSPECTUS

The information concerning the United States Steel Corporation 2005 Stock Incentive Plan (the "Plan")

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 this 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 a 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 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 this registration statement.

(2) That, for determining liability under the Securities Act of 1933, each 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 a 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 securities officers 9

EXHIBIT INDEX

Exhibit Number	Description
4(a)	The Fourth Article of USS's Certificate of Incorporation, dated December 31, 2001, (filed as Exhibit 3(a) to USS's Annual Report on Form 10-K for the year ended December 31, 2001 and incorporated herein by reference)
4(b)	Rights Agreement, dated as of December 31, 2001, by and between USS and Mellon Investor Services, L L r S s,

[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 & Assistant Secretary

May 25, 2006

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our reports dated February 25, 2005 relating to the financial statements, financial statement schedule, management's assessment of the effectiveness of internal control over financial reporting and the effectiveness of internal control over financial reporting of United States Steel Corporation, which appear in United States Steel Corporation's Annual Report on Form 10-K for the year ended December 31, 2004.

/s/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Pittsburgh, Pennsylvania
May 25, 2005

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That, the undersigned does hereby make, constitute and appoint John P. Surma, Jr., Gretchen R. Haggerty and Larry G. Schultz, 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 a registration, to be

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KNOW



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IN WITNESS WHEREOF, I have hereunto set my hand this 26th day of April, 2005.

/s/ Charles R. Lee
Charles R. Lee

POWER OF ATTORNEY

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/s/ Dan D. Sandman
Dan D. Sandman

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IN WITNESS WHEREOF, I have hereunto set my hand this 26th day of April, 2005.

/s/ Douglas C. Yearley
Douglas C. Yearley