

As filed with the Securities and Exchange Commission on January 8, 2002

Registration No.

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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 of Directors:

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 (333-00429), 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 supervision, have served as counsel to USS in connection with the Registration Statement. The Registration Statement covers 2,000,000 shares of common stock of USS, par value \$1.00 per share, of which 165,757 shares of common stock of USS are currently available for issuance (the "Available Shares") from time to time in connection with the United States Steel Corporation Savings Fund Plan for Salaried Employees (the "Plan").

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 January 2, 2002 authorizing the issuance of the Available 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 Available Shares has been approved by all necessary corporate action and that when the Available 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

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 Steel LLC dated as of July .aa

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 de 'B ey o

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 ~~JwM~~)

other acts which said attorneys-in-fact may deem necessary or desirable to enable United States Steel Corporatio

2001.

/s/ Douglas C. Yearley

Douglas C. Yearley