

AS FILED WITH THE SECURITIES AND EXCHANGE COMMISSION ON DECEMBER 28, 2001

REGISTRATION NO. 333-75148

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

AMENDMENT NO. 1

TO

FORM S-3
REGISTRATION STATE *X-

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at the time of the Separation, or are otherwise enrolled in the Plan, you are automatically enrolled in the Plan. NO ACTION IS REQUIRED UNLESS YOU WANT TO MAKE A CHANGE IN YOUR ELECTION.

-- IF YOU DO NOT OWN ANY UNITED STATES STEEL COMMON STOCK

You can join the Plan by making an initial investment of at least \$500 (maximum is \$10,000) and returning a completed authorization form along with your check or money order payable to United States Steel Corporation, to:
United States Steel Corporation
Shareholder Services
600 Grant Street, Room 611
Pittsburgh, PA 15219-2800
A \$10 enrollment fee will be deducted from your initial investment. Please allow two weeks for your account to be established, initial shares to be purchased and a statement to be mailed to you. No interest will be paid on amounts held pending investment.

-- IF YOU OWN UNITED STATES STEEL COMMON STOCK

You can join the Plan by returning a completed authorization form to United States Steel Shareholder Services. (No enrollment fee required.)

-- IF YOUR SHARES ARE HELD IN A BROKERAGE, BANK OR OTHER INTERMEDIARY ACCOUNT

To participate directly in the Plan, you should direct your broker, bank, or trustee to register some or all of your United States Steel common stock directly in your name. You can then get started in the Plan by returning a completed authorization form to United States Steel Shareholder Services. Authorization forms are mailed automatically once shares are registered in your name. (No enrollment fee required.)

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ADMINISTRATOR OF THE PLAN

United States Steel administers the Plan, keeps records, sends statements of account to you and performs other duties related to the Plan. United States Steel will register and hold shares purchased for you through the Plan or deposited by you for safekeeping in the Plan (collectively "Plan Shares") in the name of United States Steel as agent, until a written request is received from you for the sale of or issuance of certificates for all or part of your Plan Shares. United States Steel also acts as dividend disbursing and transfer agent for the United States Steel common stock. United States Steel may appoint a different administrator for the Plan at any time. United States Steel or any appointed administrator is referred to as the "Administrator."

INVESTMENT OPTIONS AND LIMITATIONS

Once enrolled in the Plan, you have the following investment options:

- -- DIVIDEND REINVESTMENT

When completing the Dividend Reinvestment section of the authorization form, YOU MUST CHOOSE ONE OF THE FOLLOWING:

FULL DIVIDEND REINVESTMENT. Purchase shares of United States Steel common stock with all of your cash dividends. The dividends on all of your shares held in the Plan will also be reinvested in shares of United States Steel common stock. Additional shares may also be purchased with optional cash.

PART CASH--PART DIVIDEND REINVESTMENT. Receive a cash dividend payment based on the number ... U#gdividennnn

You can purchase additional shares of United States Steel common stock by using the Plan's optional cash investment feature regardless of whether dividends are reinvested. Dividends will be automatically reinvested on those shares retained in the Plan. You can invest at least \$50 at any one time up to a maximum of \$10,000 in any month unless the limit is waived by United States Steel. INTEREST WILL NOT BE PAID ON AMOUNTS HELD PENDING INVESTMENT.

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BY AUTOMATIC WITHDRAWAL FROM YOUR BANK ACCOUNT. If you wish to make regular monthly purchases, you can authorize an automatic monthly withdrawal from your bank account by completing the reverse side of the authorization form. This feature enables you to make ongoing investments without writing a check. Funds will be deducted from your bank account on the fifth day of each month. If this date falls on a bank Dllly of

Requests for waiver of the \$15,000 limitation on reinvestment of dividends and other questions concerning waivers should be directed to United States Steel at (412) 433-4707. It is solely within United States Steel's discretion as to whether any waiver of the allowable maximum amounts will be granted.

In deciding whether to approve a request, United States Steel will consider relevant factors including, but not limited to, United States Steel's need for additional funds, the attractiveness of obtaining such additional funds by the sale of United States Steel common stock by comparison to other sources of funds, the applicable purchase price, the participant submitting the request, the extent and nature of such participant's prior participation in the Plan, the number of shares of United States Steel common stock held of record by such participant and the aggregate amount of such dividends and initial or optional cash payments in excess of the allowable maximum amounts for which requests have been submitted by all participants.

If requests are submitted for any Investment Date (see "Purchase of Shares for the Plan--Purchases Exceeding Plan Limits--Discount in Effect" on page 8 for a discussion of the Investment Date) for an aggregate amount in excess of the amount United States Steel is then willing to accept, United States Steel may honor such requests in order of receipt, pro rata or by any other method which United States Steel determines to be appropriate.

PURCHASE OF SHARES FOR THE PLAN

The following discussion pertains to

(a) all purchases within Plan Limits and

(b) all purchases in excess of Plan Limits when no Discount (as defined below) is in effect.

-- PURCHASE INTERVALS

The Administrator will use initial and optional cash investments to purchase shares of United States Steel common stock as promptly as practicable, normally once each week. To the extent dividends are declared, the Administrator will use reinvested dividends to purchase shares on the quarterly dividend payment date. Purchases may be made over a number of days to meet the requirements of the Plan.

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-- SOURCE AND PRICING OF SHARES

SOURCE OF SHARES. Stock needed to meet the requirements of the Plan will either be purchased in the open market or issued directly by United States Steel.

PRICE OF SHARES PURCHASED IN THE OPEN MARKETS. If the shares are purchased in the open market, your price per share will be the weighted average price of shares purchased on that day. If purchased in the open market, the Administrator will purchase shares for the Plan on any securities exchange where United States Steel common stock is traded, in the over-the-counter market or in privately negotiated transactions.

Trading fees incurred by the Plan for purchases will be paid by United States Steel and will be reported to you as taxable income on Form 1099-DIV. All computations of shares are calculated to three decimals and fractional shares are credited to your account.

PRICE OF SHARES PURCHASED FROM UNITED STATES STEEL. If the shares are purchased from United States Steel, your price per share will be the average of the daily high and low sale prices quoted on the New York Stock Exchange Composite Transactions as reported in the Wall Street Journal (the "NYSE Composite") listing for the day the shares are purchased.

If there is no trading of United States Steel common stock on the NYSE on the day the price is to be determined, the price per share will be determined by United States Steel on the basis of such market quotations as it considers appropriate.

Because the Administrator may periodically change between the above methods for purchasing shares, there can be no assurance that the method for determining your price per share will not change. To obtain the current method, please call (412) 433-4707.

DISCOUNT. The Plan contemplates that shares purchased under the Plan with reinvested dividends as well as optional cash purchases of up to \$10,000 may, IN THE SOLE DISCRETION OF UNITED STATES STEEL, be subject to a discount of 0 f EL, be suB

Waiver of Limitation was received for each Trading Day that the Threshold Price is not satisfied or for each day no such sales are reported. For example, if the Threshold Price is not satisfied or no such sales are reported for three Trading Days, 3/12 (or 25%) of your initial or optional cash payments for which the relevant Waiver of Limitation was received will be returned without interest to you.

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YOU CAN GIVE OR TRANSFER SHARES OF UNITED STATES STEEL COMMON STOCK TO ANYONE YOU CHOOSE BY:

- Making an initial \$500 cash investment to establish an account in the recipient's name; or
- Submitting an optional cash investment on behalf of an existing stockholder in the Plan in an amount not less than \$50 nor more than \$10,000; or
- Transferring shares from your account to the recipient (minimum of five shares to new accounts).

You may transfer shares to new or existing stockholders. United States Steel Shareholder Services will automatically place such new accounts in full dividend reinvestment status. New participants, at their discretion, may elect another investment option by giving notice to United States Steel Shareholder Services. If you participate in dividend reinvestment and you request to either (a) transfer all of your shares or (b) make a partial sale and transfer the balance of your shares between the ex-dividend and the dividend record date, the processing of your request

may be held until after your account is credited with reinvested dividends. This holding period could be as long as three weeks.

To transfer shares, you must have your signature guaranteed by a financial institution participating in the Medallion Guarantee Program (generally a broker or a bank). The Medallion Guarantee Program ensures that the individual signing the certificate is the owner of the shares. The Medallion Guarantee Program is

the applicable fees will be deducted from either the investment or proceeds from a sale.

TRACKING YOUR INVESTMENTS

United States Steel Shareholder Services will mail you a quarterly statement showing all transactions (shares, amounts invested, purchase prices) for your account including year-to-date and other account information. Supplemental statements or notices will be sent when you make an initial or optional cash investment or a deposit, transfer or withdrawal of shares.

PLEASE RETAIN YOUR STATEMENTS TO ESTABLISH THESE RECORDS

thereto.

ITEM 17. 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.

(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 by the registrant pursuant to Section 13 or Section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference herein.

(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 bona fide offering thereof.

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(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 Corporation hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the Corporation's annual report pursuant to Section 13(a) or 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 Corporation pursuant to the foregoing provisions, or otherwise, the Corporation has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act of 1933 and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Corporation of expenses incurred or paid by a director, officer or controlling person of the Corporation 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 Corporation 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 is against public policy as expressed in the Securities Act of 1933 and will be governed by the final adjudication of such issue.

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SIGNATURES

PURSUANT TO THE REQUIREMENTS OF THE SECURITIES ACT, UNITED STATES STEEL LLC HAS DULY CAUSED THIS REGISTRATION STATEMENT TO BE SIGNED ON ITS BEHALF BY THE UNDERSIGNED, THEREUNTO DULY AUTHORIZED, IN THE CITY OF PITTSBURGH, STATE OF PENNSYLVANIA ON DECEMBER 28, 2001.

UNITED STATES STEEL LLC

By: /s/ GRETCHEN R. HAGGERTY

Name: Gretchen R. Haggerty
Title: Vice
President -- Accounting &
Finance

PURSUANT TO THE REQUIREMENTS OF THE SECURITIES ACT OF 1933, THIS REGISTRATION STATEMENT HAS BEEN SIGNED BY THE FOLLOWING PERSONS IN THE CAPACITIES AND ON THE DATES INDICATED.

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SIGNATURE -----	TITLE -----	DATE ----
* ----- Thomas J. Usher	Chairman and Chief Executive Officer (Principal Executive Officer and Director)	December 28, 2001
/s/ GRETCHEN R. HAGGERTY ----- Gretchen R. Haggerty	Vice President -- Accounting & Finance (Principal Financial Officer and Director)	December 28, 2001
* ----- Paul C. Reinbolt	Comptroller (Controller)	December 28, 2001
* ----- Charles G. Carson, III	Director	December 28, 2001
* ----- John J. Connelly	Director	December 28, 2001
* ----- Roy G. Dorrance	Director	December 28, 2001
* ----- Albert E. Ferrara, Jr.	Director	December 28, 2001
* ----- James D. Garraux	Director	December 28, 2001

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SIGNATURE -----	TITLE -----	DATE ----
* ----- Charles C. Gedeon	Director	December 28, 2001
* ----- Bruce A. Haines	Director	December 28, 2001
* ----- Robert M. Hernandez	Director	December 28, 2001
* ----- J. Paul Kadlic	Director	December 28, 2001
* ----- Kenneth L. Matheny	Director	December 28, 2001
* ----- Dan D. Sandman	Director	December 28, 2001
* ----- Terrance D. Straub	Director	December 28, 2001
* -----	Director	December 28, 2001

*By: /s/ GRETCHEN R. HAGGERTY

Gretchen R. Haggerty, Attorney-in-Fact
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EXHIBIT LIST

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EXHIBIT	
NUMBER	DESCRIPTION

<C>	<S>
3.1	Amended and Restated Limited Liability Company Agreement of United States Steel LLC (incorporated by reference to Exhibit 3.1 to United States Steel's Registration Statement on Form S-4 (File No. 333-69090) filed on September 7, 2001).
3.2	Form of Certificate of Incorporation of United States Steel Corporation (incorporated by reference to Exhibit 3.2 to United States Steel's Registration Statement on Form S-4 (File No. 333-69090) filed on September 7, 2001).
3.3	Form of By-laws of United States Steel Corporation (incorporated by reference to Exhibit 3.4 to United States Steel's Registration Statement on Form S-4 (File No. 333-69090) filed on September 7, 2001).
4.1	Form of Rights Agreement between United States Steel Corporation and [], as Rights Agent. (incorporated by reference to Exhibit 4.1 to United States Steel's Registration Statement on Form S-4/A (File No. 333-69090) filed on September 20, 2001).
4.2	Indenture, dated as of July 27, 2001, among United States Steel LLC and United States Steel Financing Corp., Issuers, USX Corporation, Guarantor, and The Bank of New York, Trustee (incorporated by reference to Exhibit 4.2 to USX Corporation's Form 10-Q filed for the period ending June 30, 2001).
4.3	Form of Indenture among United States Steel LLC, Issuer; USX Corporation, Guarantor; and The Bank of New York, Trustee. (incorporated by reference to Exhibit 4.1 to United States Steel's Registration Statement on Form S-4/A (File No. 333-71454) filed on November 5, 2001).
* 5	Opinion of Stephan K. Todd regarding the validity of United States Steel Corporation common stock to be issued.
23.1	Consent of PricewaterhouseCoopers LLP.
*23.2	Consent of Stephan K. Todd is contained in opinion of counsel filed as Exhibit 5.
*24	Powers of Attorney

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* previously filed

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CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in this Registration Statement on Form S-3 of United States Steel LLC of our reports 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-3 of United States Steel LLC 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 references to us under the heading "Experts" in such Registration Statement.

/s/ PricewaterhouseCoopers LLP

Pittsburgh, PA 15219-2974

December 28, 2001