

UNITED STATES STEEL CORPORATION
DIVIDEND REINVESTMENT AND STOCK PURCHASE PLAN

United States Steel Corporation is pleased to send you this prospectus describing the United States Steel Corporation Dividend Reinvestment and Stock Purchase Plan (the "Plan"). The Plan provides a simple and convenient method to make an initial investment in United States Steel, purchase additional shares of United States Steel common stock and to have cash dividends automatically reinvested.

IF YOU ARE ALREADY PARTICIPATING IN THE PLAN, NO ACTION IS REQUIRED.

Some of the significant features of the Plan are:

- Enrollment through initial direct stock purchase.
- Purchases through the reinvestment of quarterly dividends of up to \$15,000 (more with permission of United States Steel).
- Purchases through monthly optional cash payments (minimum \$50) up to \$10,000 (more with permission of United States Steel).
- Regular monthly investment can be made by automatic bank debits.
- Optional cash payments will generally be invested within a week of receipt.
- From time to time shares may be purchased at a discount of up to 3% upon notice from United States Steel.
- No brokerage commissions for purchases.
- Record keeping is simplified since you will receive quarterly statements of your account.
- All certificates held by you may be deposited for safekeeping at no cost to you whether or not dividends are reinvested.

Your participation is entirely voluntary and may be terminated at any time. If you were enrolled in the USX-U. S. Steel Group Dividend Reinvestment and Direct Stock Purchase Plan at the time of the Separation (as defined below) from USX Corporation, you are automatically enrolled in the Plan. Once you are enrolled in the Plan, your enrollment will be continued unless you notify United States Steel otherwise. If you wish to join the Plan or change your investment option, please complete and sign an authorization form and return it to United States Steel Corporation.

Neither the Securities and Exchange Commission nor any state securities regulators has determined whether this Prospectus is truthful or complete. Any representation to the contrary is a criminal offense.

January 3, 2002

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DESCRIPTION OF THE SEPARATION

This Plan became effective upon consummation of the separation of USX Corporation ("USX") into two independent companies (the "Separation") on December 21, 2001. Prior to the Separation, USX had two classes of "targeted" stock outstanding--USX-U. S. Steel Group common stock ("U. S. Steel Group Common Stock"), intended to reflect the performance of the USX-U. S. Steel Group (the "U. S. Steel Group"), and USX-Marathon Group common stock, intended to reflect the performance of the USX-Marathon Group (the "Marathon Group"), its energy business. As a result of the Separation, among other things: (1) United States Steel LLC was converted into a Delaware corporation named United States Steel Corporation which owns and operates USX's steel businesses (referred to in this Prospectus as "United States Steel"); (2) USX was renamed Marathon Oil Corporation, which owns and operates USX's energy businesses; (3) each issued and outstanding share of USX--U. S. Steel Group Common Stock was converted into the right to receive one share of common stock of United States Steel Corporation; and (4) each issued and outstanding share of USX--Marathon Group Common Stock remains outstanding, unaffected by the Separation, as the sole outstanding common stock of Marathon Oil Corporation.

THE COMPANY

United States Steel, through its domestic steel segment, is engaged in the production, sale and transportation of steel mill products, coke, taconite pellets and coal; the management of mineral resources; real estate development; and engineering and consulting services and, through its U. S. Steel Kosice segment, tel, throusteel sonsulse ut2s, c0#eQsalgmetin

- -- FOREIGN PARTICIPATION

If you live outside of the U. S., you should first determine if there are any laws or governmental regulations that would prohibit your participation in the Plan. United States Steel reserves the right to terminate participation of any stockholder if it deems it advisable under any foreign laws or regulations.

- -- INTERPRETATION

United States Steel may adopt rules and regulations to facilitate the administration of the Plan. Any question of interpretation under the Plan will be determined by United States Steel and any such determination will be final.

The Plan, all related forms and your account shall be governed by and construed in accordance with the laws of the Commonwealth of Pennsylvania and cannot be modified orally.

EXPERTS

The combined financial statements of United States Steel as of December 31, 2000 and December 31, 1999 and for each of the three years in the period ended December 31, 2000 incorporated in this prospectus by reference to USX Corporation's Proxy Statement on Schedule 14A, filed on August 15, 2001 have been so incorporated in reliance on the report of PricewaterhouseCoopers LLP, independent accountants, given on the authority of said firm as experts in auditing and accounting.

The consolidated financial statements of USX Corporation, and the financial statements of the U. S. Steel Group of USX Corporation, as of December 31, 2000 and December 31, 1999 and for each of the three years in the period ended December 31, 2000 incorporated in this

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prospectus by reference to the Annual Report on Form 10-K/A of USX Corporation for the year ended December 31, 2000 have been so incorporated in reliance on the reports of PricewaterhouseCoopers LLP, independent accountants, given on the authority of said firm as experts in auditing and accounting.

LEGAL MATTERS

The validity of the issuance of the shares of United States Steel common stock offered hereby will be passed upon for United States Steel by Stephan K. Todd, Esq., who will be Vice President-Law of United States Steel following the Separation. Mr. Todd, in his capacity as set forth above is paid a salary by United States Steel, participates in various employee benefit plans offered by United States Steel and will own common stock of United States Steel after the Separation.

AVAILABLE INFORMATION

United States Steel files annual, quarterly and special reports, proxy statements and other information with the Securities and Exchange Commission under the Securities Exchange Act of 1934. You may read and copy this information at the following location of the Securities and Exchange Commission:

Public Reference Room
450 Fifth Street, N.W.
Room 1024
Washington, D.C. 20549

You may obtain information on the operation of the Public Reference Room by calling the SEC at 1-800-SEC-0330.

You can also inspect reports, proxy statements and other information about United States Steel at the offices of the National Association of Securities Dealers, Inc., 9513 Key West Avenue, Rockville, Maryland 20850.

The Securities and Exchange Commission also maintains an Internet worldwide web site that contains reports, proxy statements and other information about issuers, like United States Steel, who file electronically with the Securities and Exchange Commission. The address of that site is <http://www.sec.gov>.

YOU SHOULD RELY ONLY ON THE INFORMATION CONTAINED IN THIS DOCUMENT OR THAT WE HAVE REFERRED YOU TO. WE HAVE NOT AUTHORIZED ANYONE TO PROVIDE YOU WITH INFORMATION THAT IS DIFFERENT.

THIS PROSPECTUS DOES NOT CONSTITUTE AN OFFER OF ANY SECURITIES OTHER THAN THOSE TO WHICH IT RELATES OR AN OFFER TO SELL, OR A SOLICITATION OF AN OFFER TO BUY, THE SECURITIES TO WHICH IT RELATES IN ANY JURISDICTION TO ANY PERSON TO WHOM IT IS NOT LAWFUL TO MAKE ANY SUCH OFFER OR SOLICITATION IN SUCH JURISDICTION.

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U.S. EQUITY MARKETS CLOSED

	2002	2003	2004	2005
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New Years Day	1/1	1/1	1/1	1/1
Martin L. King Day	1/21	1/20	1/19	1/17
Presidents Day	2/18	2/17	2/16	2/21
Good Friday	3/29	4/18	4/9	3/25
Memorial Day	5/27	5/26	5/31	5/30
Independence Day	7/4	7/4	7/5	7/4
Labor Day	9/2	9/1	9/6	9/5
Thanksgiving Day	11/28	11/27	11/25	11/24
Christmas Day	12/25	12/25	12/25	12/25

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* Record Dates in dividend months (February, May, August and November) are established as 3rd Wednesday of month unless that day is 15th, then date is 16th.

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ADDITIONAL INFORMATION

For recorded information concerning the following Plan features, Call (412) 433-4707.

Discount
Threshold Price
Requests for Waivers
Source of Shares--Open Market Purchase or United States Steel Issuance

For other information about the Plan contact United States Steel Shareholder Services:

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Telephone: (412) 433-4801
Facsimile: (412) 433-4818
Email: SHAREHOLDERSERVICES@USS.COM

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Send written correspondence and optional cash Investments to:

UNITED STATES STEEL CORPORATION
SHAREHOLDER SERVICES
600 GRANT STREET, ROOM 611
PITTSBURGH, PA 15219-2800

Please include your daytime telephone number. Please use transaction stub at top of your quarterly statement for optional cash Investments.

LOGO

UNITED STATES STEEL CORPORATION
Dividend Reinvestment and
Stock Purchase Plan
Prospectus
January 3, 2002